

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

New Delhi, the 30th March, 2022

**G.S.R 231(E).**—In exercise of the powers conferred by section 139 read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend Income-tax Rules, 1962, namely:-

1. **Short title and commencement.**—(1) These rules may be called the Income-tax (fourth Amendment) Rules, 2022.  
 (2) They shall come into force with effect from the 1<sup>st</sup> day of April, 2022.
2. In the Income-tax Rules, 1962 (hereinafter referred to as the principal rules), in rule 12,—  
 (a) in sub-rule (1), in the opening portion, for the figure “2021”, the figure “2022” shall be substituted;  
 (b) in sub-rule (5), for the figure “2020”, the figure “2021” shall be substituted.
3. In the principal rules, in Appendix-II, for Forms SAHAJ ITR-1, ITR-2, ITR-3, SUGAM ITR-4, ITR-5, ITR-6, ITR-V and ITR- Ack, the following Forms shall, respectively, be substituted, namely:—

<b>FORM ITR-1 SAHAJ</b>	<b>INDIAN INCOME TAX RETURN</b>												<b>Assessment Year</b>					
	[For individuals being a resident (other than not ordinarily resident) having total income upto Rs.50 lakh, having Income from Salaries, one house property, other sources (Interest etc.), and agricultural income upto Rs.5 thousand] [Not for an individual who is either Director in a company or has invested in unlisted equity shares or in cases where TDS has been deducted u/s 194N or if income-tax is deferred on ESOP] (Refer instructions for eligibility)												2	0	2	2	-	2

PART A GENERAL INFORMATION																							
(A1) PAN				(A2) First Name	(A4) Date of Birth			(A5) Aadhaar Number (12 digits)/Aadhaar Enrolment Id (28 digits) (If eligible for Aadhaar No.)															
				(A2a) Middle Name	D D M M Y Y Y Y																		
				(A3) Last name																			
(A6) Mobile No.			(A7) Email Address				Address: (A8) Flat/Door/Block No. (A9) Name of Premises/Building/Village (A10) Road/Street/Post Office Area/Locality (A11) Town/City/District (A12) State (A13) Country (A14) PIN code																
(A15) Filed u/s (Tick) [Please see instruction]			<input type="checkbox"/> 139(1)-On or before due date, <input type="checkbox"/> 139(4)-Belated, <input type="checkbox"/> 139(5)-Revised, <input type="checkbox"/> 119(2)(b)- After Condonation of delay.				(A16) Nature of employment- <input type="checkbox"/> Central Govt. <input type="checkbox"/> State Govt. <input type="checkbox"/> Public Sector Undertaking <input type="checkbox"/> Pensioners-CG <input type="checkbox"/> Pensioners-SG   <input type="checkbox"/> Pensioners-PSU <input type="checkbox"/> Pensioners- Others <input type="checkbox"/> Others <input type="checkbox"/> Not Applicable (e.g. Family Pension etc.)																
(A17) Or Filed in response to notice u/s			<input type="checkbox"/> 139(9), <input type="checkbox"/> 142(1), <input type="checkbox"/> 148,																				
(A18) If revised/defective, then enter Receipt No. and Date of filing original return (DD/MM/YYYY)																							
(A19) If filed in response to notice u/s 139(9)/142(1)/148 or order u/s 119(2)(b)- enter Unique Number/Document Identification Number (DIN) & Date of such Notice or Order																							
(A20) Are you opting for new tax regime u/s 115BAC? <input type="checkbox"/> Yes <input type="checkbox"/> No																							

(A21) Are you filing return of income under Seventh proviso to section 139(1) but otherwise not required to furnish return of income? - (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information: [Note: To be filled only if a person is not required to furnish a return of income under section 139(1) but filing return of income due to fulfilling one or more conditions mentioned in the seventh proviso to section 139(1)]	
(i) Have you deposited amount or aggregate of amounts exceeding Rs. 1 Crore in one or more current account during the previous year? (Yes/No)	Amount (Rs) (If Yes)
(ii) Have you incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or for any other person? (Yes/ No)	Amount (Rs) (If Yes)
(iii) Have you incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity during the previous year? (Yes/No)	Amount (Rs) (If Yes)
(iv) Are you required to file a return as per other conditions prescribed under clause (iv) of seventh proviso to section 139(1) (If yes, please select the relevant condition from the drop-down menu)	(Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No

PART B GROSS TOTAL INCOME				
Whole - Rupee(₹) only				
SALARY / PENSION	B1 i	Gross Salary (ia + ib + ic + id + ie)		i
		a	Salary as per section 17(1)	ia
		b	Value of perquisites as per section 17(2)	ib
		c	Profit in lieu of salary as per section 17(3)	ic
		d	Income from retirement benefit account maintained in a notified country u/s 89A (Please choose from drop down menu)	id
		e	Income from retirement benefit account maintained in a country other than notified country u/s 89A	ie
	ii	Less allowances to the extent exempt u/s 10 ((Please choose from drop down menu)) (Ensure that it is included in salary income u/s 17(1)/17(2)/17(3))		ii
	iii	Less: Income claimed for relief from taxation u/s 89A		iii
	iii	Net Salary (i – ii - iii)		iii
	iv	Deductions u/s 16 (iva + ivb + ivc)		iv
		a	Standard deduction u/s 16(ia)	iva
		b	Entertainment allowance u/s 16(ii)	ivb
		c	Professional tax u/s 16(iii)	ivc
v	Income chargeable under the head 'Salaries' (iii – iv)		B1	
B2	Tick applicable option <input type="checkbox"/> Self-Occupied <input type="checkbox"/> Let Out <input type="checkbox"/> Deemed Let Out			
HOUSE PROPERTY	i	Gross rent received/ receivable/ lettable value during the year		i
	ii	Tax paid to local authorities		ii
	iii	Annual Value (i – ii)		iii
	iv	30% of Annual Value		iv
	v	Interest payable on borrowed capital		v
	vi	Arrears/Unrealised rent received during the year less 30%		vi
	vii	Income chargeable under the head 'House Property' (iii – iv – v) + vi (If loss, put the figure in negative) Note: - Maximum loss from House Property that can be set-off is INR 2, 00,000. To avail the benefit of carry forward and set of loss, please use ITR -2		B2
B3	Income from Other Sources (drop down like interest from saving account, deposit etc. to be provided specifying nature of income and in case of dividend income and Income from retirement benefit account maintained in a notified country u/s 89A, please mention quarterly breakup for allowing applicable relief from section 234C)		B3	
	Less: Deduction u/s 57(iia) (in case of family pension only)			
	Less: Income claimed for relief from taxation u/s 89A			
B4	Gross Total Income (B1+B2+B3) (If loss, put the figure in negative) Note: To avail the benefit of carry forward and set of loss, please use ITR -2		B4	
PART C – DEDUCTIONS AND TAXABLE TOTAL INCOME (Refer instructions for Deduction limit as per Income-tax Act)				

80C	80CCC	80CCD(1)	80CCD(1B)	80CCD(2)	80D (Please choose from drop down menu)	80DD (Please choose from drop down menu)	80DDB (Please choose from drop down menu)	80E	80EE
80EEA	80EEB	80G (Please choose from drop down menu)	80GG	80GGA (Please choose from drop down menu)	80GGC	80TTA	80TTB	80U (Please choose from drop down menu)	
Total deductions					C1			Total Income (B4-C1)	C2
Exempt Income: For reporting purpose				(Please choose from drop down menu)					

PART D – COMPUTATION OF TAX PAYABLE							
D1	Tax payable on total income		D2	Rebate u/s 87A		D3	Tax after Rebate
D4	Health and education Cess @ 4% on D3		D5	Total Tax and Cess		D6	Relief u/s 89 (Please ensure to submit Form 10E to claim this relief)
D7	Interest u/s 234A		D8	Interest u/s 234B		D9	Interest u/s 234C
D10	Fee u/s 234F		D11 Total Tax, Fee and Interest (D5+D7+D8+D9+D10 – D6)				
D12	Total Taxes Paid		D13	Amount payable (D11-D12) (if D11>D12)		D14	Refund (D12-D11) (if D12>D11)
PART E – OTHER INFORMATION							
Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts)							
Sl.	IFS Code of the Bank	Name of the Bank	Account Number	Select Account for Refund Credit			
1							
1. Minimum one account should be selected for refund credit.							
2. In case of Refund, multiple accounts are selected for refund credit, then refund will be credited to one of the accounts decided by CPC after processing the return.							

Schedule-IT Details of Advance Tax and Self-Assessment Tax payments												
BSR Code			Date of Deposit (DD/MM/YYYY)			Serial Number of Challan			Tax paid			
Col (1)			Col (2)			Col (3)			Col (4)			
R1												
R2												
Schedule-TDS Details of TDS/TCS [As per Form 16/16A/16C/27D issued by the Deductor(s)/ Employer(s)/ Payer(s)/ Collector(s)]												
	TAN of deductor/Collector or PAN/ Aadhaar No. of the Tenant	Name of the Deductor/ Collector/Tenant	Gross payment/ receipt which is subject to tax deduction /collection	Year of tax deduction/ collection	Tax Deducted/ collected	TDS/TCS credit out of (5) claimed this Year						
	Col (2)	Col (3)	Col (4)	Col (5)	Col (6)	Col (7)						
T 1												
T 2												

## VERIFICATION

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

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

Date:

Signature:

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

FORM	ITR-2	<b>INDIAN INCOME TAX RETURN</b> <b>[For Individuals and HUFs not having income from profits and gains of business or profession]</b> (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)	Assessment Year					
			2	0	2	2	-	2

## Part A-GEN GENERAL

PERSONAL INFORMATION	(A1) First name	(A2) Middle name	(A3) Last name	(A4) PAN					
	(A6) Flat/Door/Block No.	(A7) Name of Premises/Building/Village		(A5) Status (Tick) <input checked="" type="checkbox"/> Individual <input type="checkbox"/> HUF					
	(A8) Road/Street/Post Office	(A14) Date of Birth/ Formation (DD/MM/YYYY)							
	(A9) Area/locality	(A15) Aadhaar Number (12 digit) / Aadhaar Enrolment Id (28 digit) (if eligible for Aadhaar)							
	(A10) Town/City/District	(A11) State		(A13) PIN code/ZIP code					
		(A12) Country							
		(A16) Residential/Office Phone Number with STD code/ Mobile No. 1			(A17) Mobile No. 2				
		(A18) Email Address-1 (self)			(A19) Email Address-2				
	(A20)	(a1i) Filed u/s (Tick)[Please see instruction]		<input type="checkbox"/> 139(1)-On or before due date, <input type="checkbox"/> 139(4)-After due date, <input type="checkbox"/> 139(5)-Revised Return, <input type="checkbox"/> 92CD-Modified return, <input type="checkbox"/> 119(2)(b)-After condonation of delay.					
		(a1ii) Or Filed in response to notice u/s		<input type="checkbox"/> 139(9), <input type="checkbox"/> 142(1), <input type="checkbox"/> 148					
(a2)	Are you opting for new tax regime u/s 115BAC? <input type="checkbox"/> Yes <input type="checkbox"/> No								
(b)	Are you filing return of income under Seventh proviso to section 139(1) but otherwise not required to furnish return of income? - (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information [Note: To be filled only if a person is not required to furnish a return of income under section 139(1) but filing return of income due to fulfilling one or more conditions mentioned in the seventh proviso to section 139(1)]								
(bi)	Have you deposited amount or aggregate of amounts exceeding Rs. 1 Crore in one or more current account during the previous year? (Yes/No)			Amount (Rs) (If Yes)					
(bii)	Have you incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or for any other person? (Yes/No)			Amount (Rs) (If Yes)					
(biii)	Have you incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity during the previous year? (Yes/No)			Amount (Rs) (If Yes)					
(biv)	Are you required to file a return as per other conditions prescribed under clause (iv) of seventh proviso to section 139(1) (If yes, please select the relevant condition from the drop-down menu)			(Tick) o Yes o No					
(c)	If Revised/Defective/Modified, then enter Receipt No. and Date of filing original return (DD/MM/YYYY)		/ /						
(d)	If filed, in response to a notice u/s 139(9)/142(1)/148 or order u/s 119(2)(b) enter Unique Number/ Document Identification Number (DIN) and date of such Notice/Order, or if filed u/s 92CD, enter date of Advance Pricing Agreement			(Unique Number)		/ /			
(e)	Residential Status in India (for individuals) (Tick applicable option)	A. Resident	<input type="checkbox"/> You were in India for 182 days or more during the previous year [section 6(1)(a)]						
			<input type="checkbox"/> You were in India for 60 days or more during the previous year, and have been in India for 365 days or more within the 4 preceding years [section (6)(1)(c)] [where Explanation 1 is not applicable]						
			<input type="checkbox"/> You are a citizen of India, who left India, for the purpose of employment, as a member of the crew of an Indian ship and were in India for 182 days or more during the previous year and 365 days or more within the preceding 4 years [Explanation 1(a) of section (6)(1)(c)]						
			<input type="checkbox"/> You are a citizen of India or a person of Indian origin and have come on a visit to India during the previous year and were in India for a) 182 days or more during the previous year and 365 days or more within the preceding 4 years; or b) 120 days or more during the previous year and 365 days or more within the preceding 4 years if the total income, other than income from foreign sources, exceeds Rs. 15 lakh. [Explanation 1(b) of section (6)(1)(c)]						
	B. Resident but not Ordinarily Resident	<input type="checkbox"/> You have been a non-resident in India in 9 out of 10 preceding years [section 6(6)(a)]							
		<input type="checkbox"/> You have been in India for 729 days or less during the 7 preceding years [section 6(6)(a)]							
		<input type="checkbox"/> You are a citizen of India or person of Indian origin, who comes on a visit to India, having total income, other than the income from foreign sources, exceeding Rs. 15 lakh and have been in India for 120 days or more but less than 182 days during the previous year [section 6(6)(c)]							

FILING STATUS

		<input type="checkbox"/> You are a citizen of India having total income, other than the income from foreign sources, exceeding Rs. 15 lakh during the previous year and not liable to tax in any other country or territory by reason of your domicile or residence or any other criteria of similar nature [section 6(6)(d) rws 6(1A)]	
	<b>C. Non-resident</b>	<input type="checkbox"/> You were a non-resident during the previous year.	
		(i) Please specify the jurisdiction(s) of residence during the previous year -	
		S.No.	Jurisdiction(s) of residence
		1	
		2	
		(ii) In case you are a Citizen of India or a Person of Indian Origin (POI), please specify -	
		Total period of stay in India during the previous year (in days)	Total period of stay in India during the 4 preceding years (in days)
	<b>Residential Status in India (for HUF) (Tick applicable option)</b>	D. <input type="checkbox"/> Resident <input type="checkbox"/> Resident but not Ordinarily Resident <input type="checkbox"/> Non-resident	
(f)	Do you want to claim the benefit under section 115H? (applicable in case of resident)		<input type="checkbox"/> Yes <input type="checkbox"/> No
(g)	Are you governed by Portuguese Civil Code as per section 5A? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No (If "YES" please fill Schedule 5A)		
(h)	Whether this return is being filed by a Representative Assessee? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information -		
	(1)	Name of the Representative	
	(2)	Capacity of the Representative (drop down to be provided)	
	(3)	Address of the Representative	
	(4)	Permanent Account Number (PAN)/ Aadhaar No. of the Representative	
(i)	Whether you were Director in a company at any time during the previous year? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information -		
	Name of Company	Type of company	PAN
		(Drop down to be provided)	
		Whether its shares are listed or unlisted	Director Identification Number (DIN)

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

**SCHEDULES TO THE RETURN FORM (FILL AS APPLICABLE)**

<b>Schedule S</b>		<b>Details of Income from Salary</b>													
<b>SALARIES</b>	Name of Employer			Nature of employer (Tick) <input checked="" type="checkbox"/> (drop down to be provided)						TAN of Employer (mandatory if tax is deducted)					
	Address of employer			Town/City			State			PIN code/ ZIP code					
	<b>1</b>	<b>Gross Salary (1a + 1b + 1c+1d+1e)</b>										<b>1</b>			
	<b>a</b>	Salary as per section 17(1) (drop down to be provided)								<b>1a</b>					
	<b>b</b>	Value of perquisites as per section 17(2) (drop down to be provided)								<b>1b</b>					
<b>c</b>	Profit in lieu of salary as per section 17(3) (drop down to be provided)								<b>1c</b>						
<b>d</b>	Income from retirement benefit account maintained in a notified country u/s 89A (choose country from drop down menu)								<b>1d</b>						

e	Income from retirement benefit account maintained in a country "other than notified country u/s 89A"	1e		
	(Add multiple rows for Gross Salary in case of more than one employer)			
2	Total Gross Salary (from all employers)		2	
3	Less allowances to the extent exempt u/s 10 (Please choose from drop down menu) (please refer instructions) (Note: Ensure that it is included in Total Gross salary in (2) above)		3	
3(a)	Less: Income claimed for relief from taxation u/s 89A			
4	Net Salary (2 – 3 – 3a)		4	
5	Deduction u/s 16 (5a + 5b + 5c)		5	
	A Standard deduction u/s 16(ia)	5a		
	B Entertainment allowance u/s 16(ii)	5b		
	C Professional tax u/s 16(iii)	5c		
6	Income chargeable under the head 'Salaries' (4 - 5)		6	

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

	a	Gross rent received/ receivable/ lettable value (higher of the two, if let out for whole of the year, lower of the two, if let out for part of the year)	2a	
	b	The amount of rent which cannot be realized	2b	
	c	Tax paid to local authorities	2c	
	d	Total (2b + 2c)	2d	
	e	Annual value (2a – 2d)	2e	
	f	Annual value of the property owned (own percentage share x 2e)	2f	
	g	30% of 2f	2g	
	h	Interest payable on borrowed capital	2h	
	i	Total (2g + 2h)	2i	
	j	Arrears/Unrealised rent received during the year less 30%	2j	
	k	Income from house property 2 (2f – 2i + 2j)	2k	
	3	Pass through income/loss if any *	3	
	4	Income under the head “Income from House Property” (1k + 2k + 3) (if negative take the figure to 2i of schedule CYLA)	4	
NOTE	Please include the income of the specified persons referred to in Schedule SPI and Pass through income referred to in schedule PTI while computing the income under this head.			
NOTE	Furnishing of PAN/ Aadhaar No. of tenant is mandatory, if tax is deducted under section 194-IB. Furnishing of TAN of tenant is mandatory, if tax is deducted under section 194-I.			

## Schedule CG Capital Gains

CAPITAL GAINS	Short-term Capital Gains	<b>A Short-term Capital Gains (STCG) (Sub-items 3 and 4 are not applicable for residents)</b>								
		1		From sale of land or building or both (fill up details separately for each property)						
		a	i	Full value of consideration received/receivable				ai		
			ii	Value of property as per stamp valuation authority				aii		
			iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (aii)]				aiii		
		b	Deductions under section 48							
			i	Cost of acquisition without indexation				bi		
			ii	Cost of Improvement without indexation				bii		
			iii	Expenditure wholly and exclusively in connection with transfer				biii		
			iv	Total (bi + bii + biii)				biv		
		c	Balance (aiii – biv)						1c	
		d	Deduction under section 54B (Specify details in item D below)						1d	
		e	Short-term Capital Gains on Immovable property (1c - 1d)							A1e
f	In case of transfer of immovable property, please furnish the following details (see note)									
	S.No.	Name of buyer(s)	PAN/ Aadhaar No. of buyer(s)	Percentage share	Amount	Address of property, country code, ZIP code	Pin code	State		
	NOTE ► Furnishing of PAN/ Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents In case of more than one buyer, please indicate the respective percentage share and amount.									
2		From sale of equity share or unit of equity oriented Mutual Fund (MF) or unit of a business trust on which STT is paid under section 111A or 115AD(1)(ii) proviso (for FII)								
a	Full value of consideration						2a			
b	Deductions under section 48									
	i	Cost of acquisition without indexation				bi				
	ii	Cost of Improvement without indexation				bii				
	iii	Expenditure wholly and exclusively in connection with transfer				biii				
	iv	Total (i + ii + iii)				biv				
c	Balance (2a – biv)						2c			

	d	Loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)	2d	
	e	Short-term capital gain on equity share or equity oriented MF (STT paid) (2c + 2d)		A2e
3		For NON-RESIDENT, not being an FII- from sale of shares or debentures of an Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)		
	a	STCG on transactions on which securities transaction tax (STT) is paid		A3a
	b	STCG on transactions on which securities transaction tax (STT) is not paid		A3b
4		For NON-RESIDENT- from sale of securities (other than those at A2) by an FII as per section 115AD		
	a	i In case securities sold include shares of a company other than quoted shares, enter the following details		
		a Full value of consideration received/receivable in respect of unquoted shares	Ia	
		b Fair market value of unquoted shares determined in the prescribed manner	Ib	
		c Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	Ic	
		ii Full value of consideration in respect of securities other than unquoted shares	aii	
		iii Total (Ic + ii)	aiii	
	b	Deductions under section 48		
		i Cost of acquisition without indexation	bi	
		ii Cost of improvement without indexation	bii	
		iii Expenditure wholly and exclusively in connection with transfer	biii	
		iv Total (i + ii + iii)	biv	
	c	Balance (4aiii – biv)	4c	
	d	Loss to be disallowed u/s 94(7) or 94(8) - for example if security bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such security to be ignored (Enter positive value only)	4d	
	e	Short-term capital gain on sale of securities by an FII (other than those at A2) (4c + 4d)		A4e
5		From sale of assets other than at A1 or A2 or A3 or A4 above		
	a	i In case assets sold include shares of a company other than quoted shares, enter the following details		
		a Full value of consideration received/receivable in respect of unquoted shares	ia	
		b Fair market value of unquoted shares determined in the prescribed manner	ib	
		c Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic	
		ii Full value of consideration in respect of assets other than unquoted shares	aii	
		iii Total (ic + ii)	aiii	
	b	Deductions under section 48		
		i Cost of acquisition without indexation	bi	
		ii Cost of Improvement without indexation	bii	
		iii Expenditure wholly and exclusively in connection with transfer	biii	
		iv Total (i + ii + iii)	biv	
	c	Balance (5aiii – biv)	5c	
	d	In case of asset (security/unit) loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)	5d	
	e	STCG on assets other than at A1 or A2 or A3 or A4 above (5c + 5d)		A5e
6		Amount deemed to be short term capital gains		





	<b>NOTE ►</b>	Furnishing of PAN/ Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents. In case of more than one buyer, please indicate the respective percentage share and amount.		
2	From sale of bonds or debenture (other than capital indexed bonds issued by Government)			
	a	Full value of consideration	2a	
	b	Deductions under section 48		
	i	Cost of acquisition without indexation	bi	
	ii	Cost of improvement without indexation	bii	
	iii	Expenditure wholly and exclusively in connection with transfer	biii	
	iv	Total (bi + bii +biii)	biv	
	c	Balance (2a – biv)	2c	
	d	Deduction under sections 54F (Specify details in item D below)	2d	
	e	LTCG on bonds or debenture (2c – 2d)		B2e
3	From sale of, (i) listed securities (other than a unit) or zero coupon bonds where proviso under section 112(1) is applicable (ii) GDR of an Indian company referred in sec. 115ACA			
	a	Full value of consideration	3a	
	b	Deductions under section 48		
	i	Cost of acquisition without indexation	bi	
	ii	Cost of improvement without indexation	bii	
	iii	Expenditure wholly and exclusively in connection with transfer	biii	
	iv	Total (bi + bii +biii)	biv	
	c	Balance (3a – biv)	3c	
	d	Deduction under sections 54F (Specify details in item D below)	3d	
	e	Long-term Capital Gains on assets at B3 above (3c – 3d)		B3e
4	From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A			
	a	LTCG u/s 112A (column 14 of Schedule 112A)	4a	
	b	Deduction under sections 54F (Specify details in item D below)	4b	
	c	Long-term Capital Gains on sale of capital assets at B4 above (4a – 4b)		B4c
5	For NON-RESIDENTS- from sale of shares or debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)			
	a	LTCG computed without indexation benefit	5a	
	b	Deduction under sections 54F (Specify details in item D below)	5b	
	c	LTCG on share or debenture (5a-5b)		B5c
6	For NON-RESIDENTS- from sale of, (i) unlisted securities as per sec. 112(1)(c), (ii) bonds or GDR as referred in sec. 115AC, (iii) securities by FII as referred to in sec. 115AD (other than securities referred to in section 112A for which column B7 is to be filled up)			
	a	i	In case securities sold include shares of a company other than quoted shares, enter the following details	
		a	Full value of consideration received/receivable in respect of unquoted shares	ia
		b	Fair market value of unquoted shares determined in the prescribed manner	ib
		c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic
		ii	Full value of consideration in respect of securities other than unquoted shares	aii

		iii	Total (ic + ii)	aiii	
	b	Deductions under section 48			
		i	Cost of acquisition without indexation	bi	
		ii	Cost of improvement without indexation	bii	
		iii	Expenditure wholly and exclusively in connection with transfer	biii	
		iv	Total (bi + bii + biii)	biv	
	c	Balance (6aiii – biv)		6c	
	d	Deduction under sections 154F (Specify details in item D below)		6d	
	e	Long-term Capital Gains on assets at 6 above in case of NON-RESIDENT (6c - 6d)			B6e
7	For NON-RESIDENTS - From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A				
	a	LTCG u/s 112A (column 14 of Schedule 115AD(1)(b)(iii))		7a	
	b	Deduction under section 54F (Specify details in item D below)		7b	
	c	Long-term Capital Gains on sale of capital assets at B7 above (7a – 7b)			B7c
8	From sale of foreign exchange asset by NON-RESIDENT INDIAN (If opted under chapter XII-A)				
	a	LTCG on sale of specified asset (computed without indexation)		8a	
	b	Less deduction under section 115F (Specify details in item D below)		8b	
	c	Balance LTCG on sale of specified asset (8a – 8b)			B8c
	d	LTCG on sale of asset, other than specified asset (computed without indexation)		8d	
	e	Less deduction under section 115F (Specify details in item D below)		8e	
	f	Balance LTCG on sale of asset, other than specified asset (8d- 8e)			B8f
9	From sale of assets where B1 to B8 above are not applicable				

a	i	In case assets sold include shares of a company other than quoted shares, enter the following details		
	a	Full value of consideration received/receivable in respect of unquoted shares	ia	
	b	Fair market value of unquoted shares determined in the prescribed manner	ib	
	c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of	ic	

	ii	Full value of consideration in respect of assets other than	aii	
	iii	Total (ic + ii)	aiii	
	b	Deductions under section 48		
		i	Cost of acquisition with indexation	bi
		ii	Cost of improvement with indexation	bii
		iii	Expenditure wholly and exclusively in connection with	biii
		iv	Total (bi + bii + biii)	biv
	c	Balance (9aiii – biv)		9c
	d	Deduction under sections 54F (Specify details in item D below)		9d
	E	Long-term Capital Gains on assets at B9 above (9c – 9d)		B9e

<b>10 Amount deemed to be long-term capital gains</b>		
a	Whether any amount of unutilized capital gain on asset transferred during the previous year shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below	
	Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable <input type="checkbox"/> (If yes, then provide the details below)	

Sl.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired/constructed Year in which asset acquired/constructed	Amount utilised out of Capital Gains account	Amount not used for new asset or remained unutilized in Capital gains account (x)
i	2018-19	54/54F/ 54GB			
ii	2019-20	54B			
<b>b Amount deemed to be long-term capital gains, other than at 'a'</b>					
Total amount deemed to be long-term capital gains (axi + axii + b)					<b>B10</b>
<b>11 Pass Through Income/ Loss in the nature of Long Term Capital Gain (Fill up schedule PTI) (B11a1+ B11a2 + B11b)</b>					<b>B11</b>
a1	Pass Through Income/ Loss in the nature of Long Term Capital Gain, chargeable @ 10% u/s 112A				<b>B11 a1</b>
a2	Pass Through Income/ Loss in the nature of Long Term Capital Gain, chargeable @ 10% under sections other than u/s 112A				<b>B11 a2</b>
B	Pass Through Income/ Loss in the nature of Long Term Capital Gain, chargeable @ 20%				<b>B11b</b>

<b>12 Amount of LTCG included in B1- B11 but not chargeable to tax or chargeable at special rates in India as per DTAA</b>										
Sl. No.	Amount of income	Item No. B1 to B11 above in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate (lower of (6) or (9))	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
I										
II										
<b>a Total amount of LTCG not chargeable to tax as per DTAA</b>									<b>B12a</b>	
<b>b Total amount of LTCG chargeable to tax at special rates as per DTAA</b>									<b>B12b</b>	
<b>13 Total long term capital gain chargeable under I.T. Act (B1e+B2e+B3e+B4c+B5c+B6e+B7c+B8c+B8f+B9e+B10 + B11 - B12a)</b>									<b>B13</b>	
<b>C Income chargeable under the head "Capital Gains" (A9 + B13) (take B13 as nil, if loss)</b>									<b>C</b>	
<b>D Information about deduction claimed against Capital Gains</b>										
<b>1 In case of deduction u/s 54/54B/54EC/54F/54GB/115F give following details</b>										
<b>a Deduction claimed u/s 54</b>										
i	Date of transfer of original asset				<b>Ai</b>	dd/mm/yyyy				
ii	Cost of new residential house				<b>aii</b>					
iii	Date of purchase/construction of new residential house				<b>aiii</b>	dd/mm/yyyy				
iv	Amount deposited in Capital Gains Accounts Scheme before due date				<b>aiv</b>					
v	Amount of deduction claimed				<b>Av</b>					
<b>b Deduction claimed u/s 54B</b>										
i	Date of transfer of original asset				<b>Bi</b>	dd/mm/yyyy				
ii	Cost of new agricultural land				<b>bii</b>					
iii	Date of purchase of new agricultural land				<b>biii</b>	dd/mm/yyyy				
iv	Amount deposited in Capital Gains Accounts Scheme before due date				<b>biv</b>					
v	Amount of deduction claimed				<b>Bv</b>					
<b>c Deduction claimed u/s 54EC</b>										
i	Date of transfer of original asset				<b>Ci</b>	dd/mm/yyyy				

	ii	Amount invested in specified/notified bonds (not exceeding fifty lakh rupees)	Cii	
	iii	Date of investment	Ciii	dd/mm/yyyy
	iv	Amount of deduction claimed	civ	
<b>d</b>	Deduction claimed u/s 54F			
	i	Date of transfer of original asset	di	dd/mm/yyyy
	ii	Cost of new residential house	dii	
	iii	Date of purchase/construction of new residential house	diii	dd/mm/yyyy
	iv	Amount deposited in Capital Gains Accounts Scheme before due date	div	
	v	Amount of deduction claimed	dv	
<b>e</b>	Deduction claimed u/s 54GB			
	i	Date of transfer of original residential property	ei	dd/mm/yyyy
	ii	PAN of the eligible company	eii	
	iii	Amount utilised for subscription of equity shares of eligible company	eiii	
	iv	Date of subscription of shares	eiv	dd/mm/yyyy
	v	Cost of new plant and machinery purchased by the eligible company	ev	
	vi	Date of purchase of plant and machinery	evi	dd/mm/yyyy
	vii	Amount deposited in Capital Gains Accounts Scheme before due date	evii	
	viii	Amount of deduction claimed	eviii	
<b>f</b>	Deduction claimed u/s 115F (for Non-Resident Indians)			
	i	Date of transfer of original foreign exchange asset	fi	dd/mm/yyyy
	ii	Amount invested in new specified asset or savings certificate	fii	
	iii	Date of investment	fiii	dd/mm/yyyy
	iv	Amount of deduction claimed	fiv	
<b>g</b>	Total deduction claimed (1a + 1b + 1c + 1d + 1e + 1f)		<b>1g</b>	





**Schedule OS Income from Other Sources**

OTHER SOURCES	<b>1</b>	<b>Gross income chargeable to tax at normal applicable rates (1a+ 1b+ 1c+ 1d + 1e)</b>				<b>1</b>	
	<b>a</b>	<b>Dividends, Gross (ai+aii)</b>				<b>1a</b>	
		<b>i</b>	Dividend income other than (ii)	<b>ai</b>			
		<b>ii</b>	Dividend income u/s 2(22)(e)	<b>aii</b>			
	<b>b</b>	<b>Interest, Gross (bi + bii + biii + biv+ bv+bvi+bvii+bviii+bix)</b>				<b>1b</b>	
		<b>i</b>	From Savings Bank	<b>bi</b>			
		<b>ii</b>	From Deposits (Bank/ Post Office/ Co-operative Society/)	<b>bii</b>			
		<b>iii</b>	From Income-tax Refund	<b>biii</b>			
		<b>iv</b>	In the nature of Pass through income/ loss	<b>biv</b>			
		<b>v</b>	Interest accrued on contributions to provident fund to the extent taxable as per first proviso to section 10(11)	<b>bv</b>			
		<b>vi</b>	Interest accrued on contributions to provident fund to the extent taxable as per second proviso to section 10(11)	<b>bvi</b>			
		<b>vii</b>	Interest accrued on contributions to provident fund to the extent taxable as per first proviso to section 10(12)	<b>bvii</b>			
		<b>viii</b>	Interest accrued on contributions to provident fund to the extent taxable as per second proviso to section 10(12)	<b>bviii</b>			
		<b>ix</b>	Others	<b>bix</b>			
	<b>c</b>	<b>Rental income from machinery, plants, buildings, etc., Gross</b>				<b>1c</b>	
	<b>d</b>	<b>Income of the nature referred to in section 56(2)(x) which is chargeable to tax (di + dii + diii + div + dv)</b>				<b>1d</b>	
		<b>i</b>	Aggregate value of sum of money received without consideration	<b>di</b>			
		<b>ii</b>	In case immovable property is received without consideration, stamp duty value of property	<b>dii</b>			
		<b>iii</b>	In case immovable property is received for inadequate consideration stamp duty value of property in excess of such consideration	<b>diii</b>			
		<b>iv</b>	In case any other property is received without consideration, fair market value of property	<b>div</b>			
		<b>v</b>	In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration	<b>dv</b>			
	<b>e</b>	<b>Any other income (please specify nature)</b>				<b>1e</b>	
	<b>Sl. No.</b>	<b>Nature</b>					<b>Amount</b>
	<b>1</b>	<b>Family Pension</b>					
<b>2</b>	<b>Income from retirement benefit account maintained in a notified country u/s 89A (choose country from drop down menu)</b>						
<b>3</b>	<b>Income from retirement benefit account maintained in a country other than notified country u/s 89A</b>						
	<b>Rows can be added as required</b>						
<b>2</b>	<b>Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e +2f elements related to Sl. No.1)</b>				<b>2</b>		
<b>a</b>	<b>Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB</b>				<b>2a</b>		
<b>b</b>	<b>Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)</b>				<b>2b</b>		
	<b>i</b>	Cash credits u/s 68	<b>bi</b>				
	<b>ii</b>	Unexplained investments u/s 69	<b>bii</b>				
	<b>iii</b>	Unexplained money etc. u/s 69A	<b>biii</b>				
	<b>iv</b>	Undisclosed investments etc. u/s 69B	<b>biv</b>				
	<b>v</b>	Unexplained expenditure etc. u/s 69C	<b>bv</b>				
	<b>vi</b>	Amount borrowed or repaid on hundi u/s 69D	<b>bvi</b>				
<b>c</b>	<b>Accumulated balance of recognised provident fund taxable u/s 111</b>				<b>2c</b>		
	<b>S.No.</b>	<b>Assessment Year</b>	<b>Income benefit</b>	<b>Tax benefit</b>			
	<b>(i)</b>	<b>(ii)</b>	<b>(iii)</b>	<b>(iv)</b>			
<b>d</b>	<b>Any other income chargeable at special rate (total of di to dxx)</b>				<b>2d</b>		
	<b>i</b>	Dividends received by non-resident (not being company) or foreign company chargeable u/s 115A(1)(a)(i)	<b>di</b>				
	<b>ii</b>	Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii)	<b>dii</b>				
	<b>iii</b>	Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(ia)	<b>diii</b>				



	iv	Interest referred to in section 194LC(1) - chargeable u/s 115A(1)(a)(iiaa) @ 5%	div									
	v	Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab)	dv									
	vi	Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)	dvi									
	vii	Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii)	dvii									
	viii	Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b)(A) & 115A(1)(b)(B)	dviii									
	ix	Income by way of interest on bonds purchased in foreign currency by non-residents - chargeable u/s 115AC	dix									
	x	Income by way of Dividend on GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC	dx									
	xi	Income by way of dividends from GDRs purchased in foreign currency by residents - chargeable u/s 115ACA	dxii									
	xii	Income (other than dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)	dxiii									
	Xiii	Income by way of interest received by an FII on bonds or Government securities referred to in section 194LD - chargeable as per proviso to section 115AD(1)(i)	dxiv									
	xiv	Income received by non-residents sportsmen or sports associations chargeable u/s 115BBA	dxv									
	xv	Anonymous Donations in certain cases chargeable u/s 115BBC	dxvi									
	Xvi	Interest referred to in Proviso to section 194LC(1) - chargeable u/s 115A(1)(a)(iiaa) @ 4%	dxvii									
	xvii	Income by way of royalty from patent developed and registered in India - chargeable u/s 115BBF	Dxviii									
	xviii	Income by way of transfer of carbon credits - chargeable u/s 115BBG	d xix									
	xix	Investment Income of a Non-Resident Indian - chargeable u/s 115E	dxix									
	xx	Income being dividend received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)	dxix									
e	Pass through income in the nature of income from other sources chargeable at special rates (drop down to be provided)										2e	
f	Amount included in 1 and 2 above, which is chargeable at special rates in India as per DTAA (total of column (2) of table below)										2f	
	Sl. No.	Amount of income	Item No.1 ai, 1b to 2 in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate [lower of (6) or (9)]		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10) (12)		
	I											
	II											
3	Deductions under section 57 (other than those relating to income chargeable at special rates under 2a, 2b & 2d)											
	ai	Expenses / Deductions other than "aii" (in case other than family pension)					3ai					
	aii	Interest expenditure on dividend u/s 57(i) (available only if income offered in 1A)					3aii					
	aiia	Eligible Interest expenditure u/s 57(i) – Computed Amount					3aiia					
	aiii	Deduction u/s. 57(iia) (in case of family pension only)					3aiii					
	B	Depreciation (available only if income offered in 1c of Schedule OS)					3b					
	c	Total					3c					
4	Amounts not deductible u/s 58										4	
5	Profits chargeable to tax u/s 59										5	
5a	Income claimed for relief from taxation u/s 89A										5a	
6	Net Income from other sources chargeable at normal applicable rates (1(after reducing income related to DTAA portion) – 3 + 4 + 5-5a) (If negative take the figure to 3i of schedule CYLA)										6	
7	Income from other sources (other than from owning race horses) (2 + 6) (enter 6 as nil, if negative)										7	
8	Income from the activity of owning and maintaining race horses											

	a	Receipts	8a				
	b	Deductions under section 57 in relation to receipts at 8a only	8b				
	c	Amounts not deductible u/s 58	8c				
	d	Profits chargeable to tax u/s 59	8d				
	e	Balance (8a - 8b + 8c + 8d) (if negative take the figure to 6xii of Schedule CFL)					8e
9		Income under the head "Income from Other Sources" (7 + 8e) (take 8e as nil if negative)					9
10	Information about accrual/receipt of income from Other Sources						
	S.No.	Other Source Income	Upto 15/6	From 16/6 to 15/9	From 16/9 to 15/12	From 16/12 to 15/3	From 16/3 to 31/3
			(i)	(ii)	(iii)	(iv)	(v)
	1	Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix)					
	2	Dividend Income referred in Sl. No. 1a(i)					
	3	Dividend Income u/s 115A(1)(a)(i) @ 20% (Including PTI Income)					
	4	Dividend Income u/s 115AC @ 10%					
	5	Dividend Income u/s 115ACA (1)(a) @ 10% (Including PTI Income)					
	6	Dividend Income of FII (other than units referred to in section 115AB) u/s 115AD(1)(i) @ 20% (Including PTI Income)					
	7	Dividend income chargeable at DTAA Rates					
	8	Income from retirement benefit account maintained in a notified country u/s 89A (Taxable portion after reducing relief u/s 89A)					

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

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

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

xi	Net income from other sources chargeable at normal applicable rates	(6 of Schedule OS)		
xii	Profit from the activity of owning and maintaining race horses	(8e of Schedule OS)		
xiii	Total loss set off (ii + iii + iv + v + vi + vii + viii + ix + x+xi+xii)			
xiv	Loss remaining after set-off (i – xiii)			

**Schedule BFLA** Details of Income after Set off of Brought Forward Losses of earlier years

Sl. No.	Head/ Source of Income	Income after set off, if any, of current year's losses as per 4 of Schedule CYLA)	Brought forward loss set off		Current year's income remaining after set off
			3		
			1	2	
i	Salaries	(4ii of schedule CYLA)			
ii	House property	(4iii of schedule CYLA)	(B/f house property loss)		
iii	Short-term capital gain taxable @ 15%	(4iv of schedule CYLA)	(B/f short-term capital loss)		
iv	Short-term capital gain taxable @ 30%	(4v of schedule CYLA)	(B/f short-term capital loss)		
v	Short-term capital gain taxable at applicable rates	(4vi of schedule CYLA)	(B/f short-term capital loss)		
vi	Short-term capital gain taxable at special rates in India as per DTAA	(4vii of schedule CYLA)	(B/f short-term capital loss)		
vii	Long-term capital gain taxable @ 10%	(4viii of schedule CYLA)	(B/f short-term or long-term capital loss)		
viii	Long term capital gain taxable @ 20%	(4ix of schedule CYLA)	(B/f short-term or long-term capital loss)		
ix	Long term capital gains taxable at special rates in India as per DTAA	(4x of schedule CYLA)	(B/f short-term or long-term capital loss)		
x	Net income from other sources chargeable at normal applicable rates	(4xi of schedule CYLA)			
xi	Profit from owning and maintaining race horses	(4xii of schedule CYLA)	(B/f loss from horse races)		
xii	Total of brought forward loss set off (2ii + 2iii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2xi)				
xiii	Current year's income remaining after set off Total of (3i + 3ii + 3iii + 3iv + 3v + 3vi + 3vii + 3viii + 3ix + 3x + 3xi)				

**Schedule CFL** Details of Losses to be carried forward to future years

Assessment Year	Date of Filing (DD/MM/YYYY)	House property loss	Short-term capital loss	Long-term Capital loss	Loss from owning and maintaining race horses						
						1	2	3	4	5	6
						i					
ii	2014-15										
iii	2015-16										
iv	2016-17										
v	2017-18										
vi	2018-19										
vii	2019-20										
viii	2020-21										
ix	2021-22										
ix	Total of earlier year losses										
x	Adjustment of above losses in Schedule BFLA		(2ii of Schedule BFLA)			(2xi of Schedule BFLA)					
xi	2022-23 (Current year losses)		(2xiv of Schedule CYLA)	(2x+3x+4x+5x) of item E of Schedule CG	(6x+7x+8x) of item E of Schedule CG	(8e of Schedule OS, if -ve)					
xii	Total loss carried forward to future years										

**Schedule VI-A** Deductions under Chapter VI-A

Part B- Deduction in respect of certain payments	
a	80C
b	80CCC
c	80CCD(1)
d	80CCD(1B)
e	80CCD(2)
f	80D
g	80DD
h	80DDDB
i	80E
j	80EE
k	80EEA
l	80EEB
m	80G
n	80GG
o	80GGA
p	80GGC
Part C, CA and D- Deduction in respect of certain incomes/other deduction	
q	80QQB
r	80RRB
s	80TTA
t	80TTB
u	80U
v	Total deductions under Chapter VI-A (Total of a to u)

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

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

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

Schedule AMTC		Computation of tax credit under section 115JD			
1	Tax under section 115JC in assessment year 2022-23 (1d of Part-B-TTI)			1	
2	Tax under other provisions of the Act in assessment year 2022-23 (7 of Part-B-TTI)			2	
3	Amount of tax against which credit is available [enter (2 – 1) if 2 is greater than 1, otherwise enter 0]			3	
4	Utilisation of AMT credit Available (Sum of AMT credit utilized during the current year is subject to maximum of amount mentioned in 3 above and cannot exceed the sum of AMT Credit Brought Forward)				
S. No.	Assessment Year (A)	AMT Credit		AMT Credit Utilised during the Current Assessment Year (C)	Balance AMT Credit Carried Forward (D)= (B3) –(C)
		Gross (B1)	Set-off in earlier assessment years (B2)	Balance brought forward to the current assessment year (B3) = (B1) – (B2)	
i	2014-15				
ii	2015-16				
iii	2016-17				
iv	2017-18				
v	2018-19				
vi	2019-20				
vii	2020-21				
viii	2021-22				
ix	Current AY (enter 1-2, if 1>2 else enter 0)				

	X	Total				
5	Amount of tax credit under section 115JD utilised during the year [total of item No. 4 (C)]					5
6	Amount of AMT liability available for credit in subsequent assessment years [total of 4 (D)]					6

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

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

**Schedule SI**

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

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

EXEMPT INCOME		1		1	
1	Interest income				
2	i	Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules)	i		
	ii	Expenditure incurred on agriculture	ii		
	iii	Unabsorbed agricultural loss of previous eight assessment years	iii		
	iv	Net Agricultural income for the year (i – ii – iii) (enter nil if loss)		2	
	v	In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details (Fill up details separately for each agricultural land)			
	a	Name of district along with pin code in which agricultural land is located			
	b	Measurement of agricultural land in Acre			

	c	Whether the agricultural land is owned or held on lease (drop down to be provided)						
	d	Whether the agricultural land is irrigated or rain-fed (drop down to be provided)						
3	Other exempt income (including exempt income of minor child)					3		
4	Income not chargeable to tax as per DTAA							
	Sl. No.	Amount of income	Nature of income	Country name & Code	Article of DTAA	Head of Income	Whether TRC obtained (Y/N)	
	I							
	II							
	III	Total Income from DTAA not chargeable to tax					4	
5	Pass through income not chargeable to tax (Schedule PTI)					5		
6	Total (1+2+3+4+5+)					6		

## Schedule PTI

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

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

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

## Schedule FSI

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

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

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

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

1 Summary of Tax relief claimed				
Country Code	Taxpayer Identification Number	Total taxes paid outside India (total of (c) of Schedule FSI in respect of each country)	Total tax relief available (total of (e) of Schedule FSI in respect of each country)	Tax Relief Claimed under section (specify 90, 90A or 91)
(a)	(b)	(c)	(d)	(e)
Total				
2 Total Tax relief available in respect of country where DTAA is applicable (section 90/90A) (Part of total of 1(d))				2
3 Total Tax relief available in respect of country where DTAA is not applicable (section 91) (Part of total of 1(d))				3
4 Whether any tax paid outside India, on which tax relief was allowed in India, has been refunded/credited by the foreign tax authority during the year? If yes, provide the details below				4
a Amount of tax refunded				b Assessment year in which tax relief allowed in India

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

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

A1 Details of Foreign Depository Accounts held (including any beneficial interest) at any time during the calendar year ending as on 31 <sup>st</sup> December, 2021												
Sl No	Country name	Country code	Name of financial institution	Address of financial institution	ZIP code	Account number	Status	Account opening date	Peak balance during the period	Closing balance	Gross interest paid/credited to the account during the period	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
(i)												
(ii)												
A2 Details of Foreign Custodial Accounts held (including any beneficial interest) at any time during the calendar year ending as on 31 <sup>st</sup> December, 2021												
Sl No	Country name	Country code	Name of financial institution	Address of financial institution	ZIP code	Account number	Status	Account opening date	Peak balance during the period	Closing balance	Gross amount paid/credited to the account during the period (drop down to be provided specifying nature of amount viz. interest/dividend/proceeds from sale or redemption of financial assets/ other income)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
(i)												
(ii)												
A3 Details of Foreign Equity and Debt Interest held (including any beneficial interest) in any entity at any time during the calendar year ending as on 31 <sup>st</sup> December, 2021												
Sl No	Country name	Country code	Name of entity	Address of entity	ZIP code	Nature of entity	Date of acquiring the interest	Initial value of the investment	Peak value of investment during the period	Closing value	Total gross amount paid/credited with respect to the holding during the period	Total gross proceeds from sale or redemption of investment during the period
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
(i)												
(ii)												
A4 Details of Foreign Cash Value Insurance Contract or Annuity Contract held (including any beneficial interest) at any time during the calendar year ending as on 31 <sup>st</sup> December, 2021												
Sl No	Country name	Country code	Name of financial institution in which insurance contract held	Address of financial institution	ZIP code	Date of contract	The cash value or surrender value of the contract	Total gross amount paid/credited with respect to the contract during the period				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)				
(i)												
(ii)												
B Details of Financial Interest in any Entity held (including any beneficial interest) at any time during the calendar year ending as on 31 <sup>st</sup> December, 2021												
Sl No	Country Name and code	ZIP Code	Nature of entity	Name and Address of the Entity	Nature of Interest- Direct/ Beneficial owner/ Beneficiary	Date since held	Total Investment (at cost) (in rupees)	Income accrued from such Interest	Nature of Income	Income taxable and offered in this return		
(1)	(2)	2a	(3)	(4)	(5)	(6)	(7)	(8)	(9)	Amount	Schedule where offered	Item number of schedule
(i)												
(ii)												
C Details of Immovable Property held (including any beneficial interest) at any time during the calendar year ending as on 31 <sup>st</sup> December, 2021												
Sl No	Country Name and	ZIP Code	Address of the Property	Ownership- Direct/ Beneficial	Date of acquisition	Total Investment (at	Income derived	Nature of Income	Income taxable and offered in this return			

	code			owner/ Beneficiary		cost) (in rupees)	from the property		Amount	Schedule where offered	Item number of schedule	
(1)	(2)	2a	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(i)												
(ii)												
<b>D Details of any other Capital Asset held (including any beneficial interest) at any time during the calendar year ending as on 31<sup>st</sup> December, 2021</b>												
Sl No	Country Name and code	ZIP Code	Nature of Asset	Ownership- Direct/ Beneficial owner/ Beneficiary	Date of acquisition	Total Investment (at cost) (in rupees)	Income derived from the asset	Nature of Income	Income taxable and offered in this return			
(1)	(2)	2b	(3)	(4)	(5)	(6)	(7)	(8)	Amount	Schedule where offered	Item number of schedule	
(i)												
(ii)												
<b>E Details of account(s) in which you have signing authority held (including any beneficial interest) at any time during the calendar year ending as on 31<sup>st</sup> December, 2021 and which has not been included in A to D above.</b>												
Sl No	Name of the Institution in which the account is held	Address of the Institution	Country Name and Code	ZIP Code	Name of the account holder	Account Number	Peak Balance/ Investment during the year (in rupees)	Whether income accrued is taxable in your hands?	If (7) is yes, Income accrued in the account	If (7) is yes, Income offered in this return		
(1)	(2)	(3)	(3a)	(3b)	(4)	(5)	(6)	(7)	(8)	Amount	Schedule where offered	Item number of schedule
(i)												
(ii)												
<b>F Details of trusts, created under the laws of a country outside India, in which you are a trustee, beneficiary or settlor</b>												
Sl No	Country Name and code	ZIP Code	Name and address of the trust	Name and address of trustees	Name and address of Settlor	Name and address of Beneficiaries	Date since position held	Whether income derived is taxable in your hands?	If (8) is yes, Income derived from the trust	If (8) is yes, Income offered in this return		
(1)	(2)	(2a)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	Amount	Schedule where offered	Item number of schedule
(i)												
(ii)												
<b>G Details of any other income derived from any source outside India which is not included in (i) items A to F above and, (ii) income under the head business or profession</b>												
Sl No	Country Name and code	ZIP Code	Name and address of the person from whom derived	Income derived	Nature of income	Whether taxable in your hands?	If (6) is yes, Income offered in this return					
(1)	(2)	(2b)	(3)	(4)	(5)	(6)	Amount	Schedule where offered	Item number of schedule			
(i)												
(ii)												

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

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

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

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

<b>A Details of immovable assets</b>				
Sl. No.	Description	Address	Pin code	Amount (cost) in Rs.
(1)	(2)	(3)	(4)	(5)
(i)				
(ii)				
<b>B Details of movable assets</b>				
Sl. No.	Description	Amount (cost) in Rs.		



(1)	(2)	(3)
(i)	Jewellery, bullion etc.	
(ii)	Archaeological collections, drawings, painting, sculpture or any work of art	
(iii)	Vehicles, yachts, boats and aircrafts	
(iv)	Financial assets	Amount (cost) in Rs.
	(a) Bank (including all deposits)	
	(b) Shares and securities	
	(c) Insurance policies	
	(d) Loans and advances given	
	(e) Cash in hand	
C	Liabilities in relation to Assets at (A + B)	

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

Schedule:		Tax		Information related to Tax deferred - relatable to income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC					
deferred on ESOP				Has any of the following events occurred during the previous year relevant to current assessment year			Amount of tax payable in the current Assessment Year (to be populated from col. 3 or 4 as the case maybe)	Balance amount of tax deferred to be carried forward to the next Assessment years Col (3- 7)	
Sl. No.	Assessment Year	Amount of Tax deferred brought forward from earlier AY	Such specified security or sweat equity shares were sold (i)Fully (ii)Partly (iii)Not sold  Specify the date and amount of tax attributed to such sale out of Col 3  (Details to be provided as per utility)	Ceased to be the employee of the employer who allotted or transferred such specified security or sweat equity share?  o Yes o No  If yes, specify date	Forty-eight months have expired from the end of the relevant assessment year in which specified security or sweat equity shares referred to in the said *clause were allotted. If yes, specify date				
1	2	3	4	5	6	7	8		
1	2021-22	Sl. No. of ITR - AY 2021-22				(To be enabled from AY 2026-27) (Payment to be made in FY 2025-26)			

Part B – TI		Computation of total income	
TOTAL INCOME	1	Salaries (6 of Schedule S)	1
	2	Income from house property (4 of Schedule HP) (enter nil if loss)	2
	3	Capital gains	
		a Short term	
		i Short-term chargeable @ 15% (9ii of item E of schedule CG)	ai
		ii Short-term chargeable @ 30% (9iii of item E of schedule CG)	aii
		iii Short-term chargeable at applicable rate (9iv of item E of schedule CG)	aiii
		iv Short-term chargeable at special rates in India as per DTAA (9v of item E of Schedule CG)	aiv
		v Total Short-term (ai + aii + ai iii + aiv) (enter nil if loss)	3av
		b Long-term	
		i Long-term chargeable @ 10% (9vi of item E of schedule CG)	bi
		ii Long-term chargeable @ 20% (9vii of item E of schedule CG)	bii
		iii Long-term chargeable at special rates in India as per DTAA (9viii of item E of schedule CG)	biii
	iv Total Long-term (bi + bii + biii) (enter nil if loss)	3biv	
	c Total capital gains (3av + 3biv) (enter nil if loss)	3c	
4	Income from other sources		
	a Net income from other sources chargeable to tax at normal applicable rates (6 of Schedule OS) (enter nil if loss)	4a	
	b Income chargeable to tax at special rates (2 of Schedule OS)	4b	
	c Income from the activity of owning and maintaining race horses (8e of Schedule OS) (enter nil if loss)	4c	
	d Total (4a + 4b + 4c) (enter nil if loss)	4d	
5	Total of head wise income (1+2+3c+4d)	5	
6	Losses of current year set off against 5 (total of 2xiii and 3xiii of Schedule CYLA)	6	
7	Balance after set off current year losses (5-6) (total of column 4 of Schedule CYLA+ 2 of Schedule OS)	7	
8	Brought forward losses set off against 7 (2xii of Schedule BFLA)	8	
9	Gross Total income (7-8) (3xiii of Schedule BFLA + 2 of Schedule OS)	9	
10	Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 9	10	
11	Deductions under Chapter VI-A [v of Schedule VIA and limited to (9-10)]	11	
12	Total income (9 - 11)	12	
13	Income which is included in 12 and chargeable to tax at special rates (total of column (i) of schedule SI)	13	

14	Net agricultural income/ any other income for rate purpose (3 of Schedule EI)	14
15	Aggregate income (12-13+14) [applicable if (12-13) exceeds maximum amount not chargeable to tax]	15
16	Losses of current year to be carried forward (total of row xi of Schedule CFL)	16
17	Deemed income under section 115JC (3 of Schedule AMT)	17

Part B – TTI		Computation of tax liability on total income	
	1 a	Tax payable on deemed total income u/s 115JC (4 of Schedule AMT)	1a
	b	Surcharge on (a) (if applicable)	1b
	c	Health and Education Cess @ 4% on (1a + 1b) above	1c
	d	Total tax payable on deemed total income (1a + 1b + 1c)	1d
COMPUTATION OF TAX LIABILITY	2	Tax payable on total income	
	a	Tax at normal rates on 15 of Part B-TI	2a
	b	Tax at special rates (total of col. (ii) of Schedule SI)	2b
	10	Deductions under Chapter VI-A (o of Schedule VIA)	10
	11	Total income	11
	12	Net agricultural income/ any other income for rate purpose (4 of Schedule EI)	12
	13	'Aggregate income' (8+ 9)	13
	14	Losses of current year to be carried forward (total of 2viii and 3viii of Schedule CYLA)	14
	c	Rebate on agricultural income [applicable if (12-13) of Part B-TI exceeds maximum amount not chargeable to tax]	2c
	d	Tax Payable on Total Income (2a + 2b - 2c)	2d
3	Rebate under section 87A	3	
4	Tax payable after rebate (2d - 3)	4	
5	Surcharge		Surcharge computed before marginal relief
	i	@ 25% of 15(ii) of Schedule SI	5i
	ii	@10% or 15% as applicable of 2(ii), 3(ii), 8(ii), 11(ii), 21(ii), 23(ii), Dividend income u/s 115AD(1)(a) of Schedule SI and Dividend income included in Part B TI	5ii
	iii	On (4) - (16(ii), 2(ii), 3(ii), 8(ii), 11(ii), 21(ii), 23(ii) of Schedule SI)]	5iii
	iv	Total ia + iia	5iv
6	Health and Education Cess @ 4% on (4 + 5iv)	6	
7	Gross tax liability (4 + 5iv + 6)	7	
8	Gross tax payable (higher of 1d and 7) (8a+8b)	8	
8a	Tax on income without including income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC (Schedule Salary) (8-8b)	8a	
8b	Tax deferred - relatable to income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC	8b	
8c	Tax deferred from earlier years but payable during current AY (total of col 7 of schedule Tax deferred on ESOP)	8c	
9	Credit u/s 115JD of tax paid in earlier years (applicable only if 7 is higher than 1d) (row 5 of Schedule AMTC)	9	
10	Tax payable after credit u/s 115JD (8a + 8c - 9)	10	
11	Tax relief		
	a	Section 89(Please ensure to submit Form 10E)	11a
	b	Section 90/ 90A (2 of Schedule TR)	11b
	c	Section 91 (3 of Schedule TR)	11c
d	Total (11a + 11b + 11c)	11d	
12	Net tax liability (10 – 11d) (enter zero if negative)	12	
13	Interest and fee payable		
	a	Interest for default in furnishing the return (section 234A)	13a
	b	Interest for default in payment of advance tax (section 234B)	13b
	c	Interest for deferment of advance tax (section 234C)	13c
	d	Fee for default in furnishing return of income (section 234F)	13d
	e	Total Interest and Fee Payable (13a+13b+13c+13d)	13e
14	Aggregate liability (12 + 13e)	14	
TAXES PAID	15 Taxes Paid		
	a	Advance Tax (from column 5 of 20A)	15a
	b	TDS (total of column 5 of 20B and column 9 of 20C)	15b
	c	TCS (total of column 5 of 20D)	15c
	d	Self-Assessment Tax (from column 5 of 20A)	15d
	e	Total Taxes Paid (15a + 15b + 15c + 15d)	15e
16	Amount payable (Enter if 14 is greater than 15e, else enter 0)	16	
17	Refund (If 15e is greater than 14) (Refund, if any, will be directly credited into the bank account)	17	
B A X	18	Do you have a bank account in India (Non- Residents claiming refund with no bank account in India may select No)	Select Yes or No

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

<b>20 TAX PAYMENTS</b>													
<b>A Details of payments of Advance Tax and Self-Assessment Tax</b>													
SELF ASSESSMENT	Sl No	BSR Code				Date of Deposit (DD/MM/YYYY)			Serial Number of Challan			Amount (Rs)	
	(1)	(2)				(3)			(4)			(5)	
	i												
	ii												
	iii												
	iv												
<b>NOTE ▶ Enter the totals of Advance tax and Self-Assessment tax in Sl No. 15a &amp; 15d of Part B-TTI</b>													
<b>B Details of Tax Deducted at Source from Salary [As per Form 16 issued by Employer(s)]</b>													
TDS ON SALARY	Sl No	Tax Deduction Account Number (TAN) of the Employer				Name of the Employer			Income chargeable under Salaries			Total tax deducted	
	(1)	(2)				(3)			(4)			(5)	
	I												
	II												
<b>NOTE ▶ Please enter total of column 5 in 15b of Part B-TTI</b>													
<b>C1 Details of Tax Deducted at Source (TDS) on Income [As per Form 16 A issued or Form 16B/16C furnished by Deductor(s)]</b>													

Sl No	TDS credit relating to self /other person [spouse as per section 5A/other person as per rule 37BA(2)]	PAN/ Aadhaar No. of Other Person (if TDS credit related to other person)	TAN of the Deductor/ PAN/ Aadhaar No. of Tenant/ Buyer	Unclaimed TDS brought forward (b/f)		TDS of the current Financial Year (TDS deducted during FY 2021-22)		TDS credit being claimed this Year (only if corresponding income is being offered for tax this year, not applicable if TDS is deducted u/s 194N)			Corresponding Receipt/withdrawals offered		TDS credit being carried forward
				Fin. Year in which deducted	TDS b/f	Deducted in own hands	Deducted in the hands of spouse as per section 5A or any other person as per rule 37BA(2) (if applicable)	Claimed in own hands	Claimed in the hands of spouse as per section 5A or any other person as per rule 37BA(2) (if applicable)	Gross Amount	Head of Income		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		(11)	(12)	(13)
							Income TDS		Income TDS	PAN/ Aadhaar No.			
I													
<b>NOTE ▶ Please enter total of column 9 in 15b of Part B- TTI</b>													

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

<b>II</b>					
<b>NOTE</b> ▶ Please enter total of column (5) in 15c of Part B-TTI					

## VERIFICATION

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

Date \_\_\_\_\_ Sign here → \_\_\_\_\_

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

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

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

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

## Part A-GEN GENERAL

<b>PERSONAL INFORMATION</b>	(A1) First name	(A2) Middle name	(A3) Last name	(A4) PAN	
	(A5) Flat/Door/Block No.	(A6) Name of Premises/Building/Village		(A14) Status (Tick) <input checked="" type="checkbox"/> Individual <input type="checkbox"/> HUF	
	(A7) Road/Street/Post Office	(A8) Date of Birth/Formation (DD/MM/YYYY)		(A15) Date of Commencement of Business (DD/MM/YYYY)	
	(A9) Area/locality	(A16) Aadhaar Number (12 digit)/ Aadhaar Enrolment Id (28 digit) (if eligible for Aadhaar)			
	(A10) Town/City/District	(A11) State	(A12) PIN code/ZIP code		
		(A13) Country			
	(A17) Residential/Office Phone Number with STD code/Mobile No.	Mobile No. 2			
		1			
	(A18) Email Address-1 (self)	Email Address-2			
	<b>FILING STATUS</b>	(A19)(a)	(i) Filed u/s (Tick) [Please see instruction]	<input type="checkbox"/> 139(1)- On or Before due date, <input type="checkbox"/> 139(4)- After due date, <input type="checkbox"/> 139(5)- Revised Return, <input type="checkbox"/> 92CD-Modified return, <input type="checkbox"/> 119(2)(b)- after condonation of delay	
		(ii) Or Filed in response to notice u/s	<input type="checkbox"/> 139(9) <input type="checkbox"/> 142(1), <input type="checkbox"/> 148		
(b)		Have you opted for new tax regime u/s 115BAC and filed Form 10IE in AY 2021-22 ? <input type="checkbox"/> Yes <input type="checkbox"/> No Option for current assessment year <input type="checkbox"/> Opting in now <input type="checkbox"/> Not opting <input type="checkbox"/> Continue to opt <input type="checkbox"/> Opt out			
(bi)		For other than "not opting", please furnish	Date of filing of form 10IE DD/MM/YYYY	Acknowledgement number:	
(c)		Are you filing return of income under seventh proviso to Section 139(1) but otherwise not required to furnish return of income? – (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information [Note: To be filled only if a person is not required to furnish a return of income under section 139(1) but filing return of income due to fulfilling one or more conditions mentioned in the seventh proviso to section 139(1)]			
(ci)		Have you deposited amount or aggregate of amounts exceeding Rs. 1 Crore in one or more current account during the previous year? (Yes/No)	Amount (Rs) (If Yes)		
(cii)	Have you incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or for any other person? (Yes/No)	Amount (Rs) (If Yes)			
(ciii)	Have you incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity during the previous year? (Yes/No)	Amount (Rs) (If Yes)			
(civ)	Are you required to file a return as per other conditions prescribed under clause (iv) of seventh proviso to section 139(1) (If yes, please select the relevant condition from the drop-down menu)	(Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No			
(d)	If revised/Defective/Modified, then enter Receipt No. and Date of filing original return (DD/MM/YYYY)	/ /			

(e)	If filed, in response to a notice u/s 139(9)/142(1)/148 or order u/s 119(2)(b), enter Unique Number/Document Identification Number and date of such notice/order, or if filed u/s 92CD enter date of advance pricing agreement		(unique number)	/	/														
(f)	Residential Status in India (for individuals) (Tick applicable option)	A. Resident	<input type="checkbox"/> You were in India for 182 days or more during the previous year [section 6(1)(a)] <input type="checkbox"/> You were in India for 60 days or more during the previous year, and have been in India for 365 days or more within the 4 preceding years [section 6(1)(c)] [where Explanation 1 is not applicable] <input type="checkbox"/> You are a citizen of India, who left India, for the purpose of employment, as a member of the crew of an Indian ship and were in India for 182 days or more during the previous year and 365 days or more within the preceding 4 years [Explanation 1(a) of section 6(1)(c)] <input type="checkbox"/> You are a citizen of India or a person of Indian origin and have come on a visit to India during the previous year and were in India for a) 182 days or more during the previous year and 365 days or more within the preceding 4 years; or b) 120 days or more during the previous year and 365 days or more within the preceding 4 years if the total income, other than income from foreign sources, exceeds Rs. 15 lakh. [Explanation 1(b) of section 6(1)(c)]																
		B. Resident but not Ordinarily Resident	<input type="checkbox"/> You have been a non-resident in India in 9 out of 10 preceding years [section 6(6)(a)] <input type="checkbox"/> You have been in India for 729 days or less during the 7 preceding years [section 6(6)(a)] <input type="checkbox"/> You are a citizen of India or person of Indian origin, who comes on a visit to India, having total income, other than the income from foreign sources, exceeding Rs. 15 lakh and have been in India for 120 days or more but less than 182 days during the previous year [section 6(6)(c)] <input type="checkbox"/> You are a citizen of India having total income, other than the income from foreign sources, exceeding Rs. 15 lakh during the previous year and not liable to tax in any other country or territory by reason of your domicile or residence or any other criteria of similar nature [section 6(6)(d) rws 6(1A)]																
		C. Non-resident	<input type="checkbox"/> You were a non-resident during the previous year. (i) Please specify the jurisdiction(s) of residence during the previous year - <table border="1"> <thead> <tr> <th>S.No.</th> <th>Jurisdiction of residence</th> <th>Taxpayer Identification Number</th> </tr> </thead> <tbody> <tr> <td>1</td> <td></td> <td></td> </tr> <tr> <td>2</td> <td></td> <td></td> </tr> </tbody> </table> (ii) In case you are a Citizen of India or a Person of Indian Origin (POI), please specify - <table border="1"> <thead> <tr> <th>Total period of stay in India during the previous year (in days)</th> <th>Total period of stay in India during the 4 preceding years (in days)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> </tr> </tbody> </table>				S.No.	Jurisdiction of residence	Taxpayer Identification Number	1			2			Total period of stay in India during the previous year (in days)	Total period of stay in India during the 4 preceding years (in days)		
		S.No.	Jurisdiction of residence	Taxpayer Identification Number															
1																			
2																			
Total period of stay in India during the previous year (in days)	Total period of stay in India during the 4 preceding years (in days)																		
Residential Status in India (for HUF) (Tick applicable option)	<input type="checkbox"/> Resident <input type="checkbox"/> Resident but not Ordinarily Resident <input type="checkbox"/> Non-resident																		
(g)	Do you want to claim the benefit under section 115H? (applicable in case of resident)		<input type="checkbox"/> Yes <input type="checkbox"/> No																
(h)	Are you governed by Portuguese Civil Code as per section 5A? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (If "YES" please fill Schedule 5A)																		
(i)	Whether this return is being filed by a representative assessee? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, furnish following information -																		
	(1)	Name of the representative assessee																	
	(2)	Capacity of the Representative (drop down to be provided)																	
	(3)	Address of the representative assessee																	
	(4)	Permanent Account Number (PAN)/Aadhaar No. of the representative assessee																	

(j)	Whether you were Director in a company at any time during the previous year? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No													
	If yes, please furnish following information -													
	Name of Company	Type of Company	PAN	Whether its shares are listed or unlisted	Director Identification Number (DIN)									
(k)	Whether you are Partner in a firm? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information													
	Name of Firm		PAN											
(l)	Whether you have held unlisted equity shares at any time during the previous year? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No													
	If yes, please furnish following information in respect of equity shares													
	Name of company	Type of Company	PAN	Opening balance		Shares acquired during the year				Shares transferred during the year		Closing balance		
				No. of shares	Cost of acquisition	No. of shares	Date of subscription / purchase	Face value per share	Issue price per share (in case of fresh issue)	Purchase price per share (in case of purchase from existing shareholder)	No. of shares	Sale consideration	No. of shares	Cost of acquisition
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
(m)	In case of non-resident, is there a permanent establishment (PE) in India? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No													

(n)	In the case of non-resident, is there a Significant Economic Presence (SEP) in India (Tick) <input type="radio"/> Yes <input type="radio"/> No please provide details of (a) aggregate of payments arising from the transaction or transactions during the previous year as referred in Explanation 2A(a) to Section 9(1)(i) (b) number of users in India as referred in Explanation 2A(b) to Section 9(1)(i).
(o)	Whether assessee has a unit in an International Financial Services Centre and derives income solely in convertible foreign exchange? <input type="checkbox"/> Yes <input type="checkbox"/> No

## AUDIT INFORMATION

(a1)	Are you liable to maintain accounts as per section 44AA? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
(a2)	Whether assessee is declaring income only under section 44AE/44B/44BB/44AD/44ADA/44BBA <input type="checkbox"/> Yes <input type="checkbox"/> No
a2i	If No, whether during the year Total sales/turnover/gross receipts of business is between Rs. 1 crore and Rs. 10crores? <input type="checkbox"/> Yes <input type="checkbox"/> No, turnover does not exceed 1 crore <input type="checkbox"/> No, turnover exceeds 10 crores
a2ii	If Yes is selected at a2i, whether aggregate of all amounts received including amount received for sales, turnover or gross receipts or on capital account like capital contributions, loans etc. during the previous year, in cash & non-a/c payee cheque/DD, does not exceed five per cent of said amount? <input type="checkbox"/> Yes <input type="checkbox"/> No
a2iii	If Yes is selected at a2i, whether aggregate of all payments made including amount incurred for expenditure or on capital account such as asset acquisition, repayment of loans etc., in cash & non-a/c payee cheque/DD during the previous year does not exceed five per cent of the said payment? <input type="checkbox"/> Yes <input type="checkbox"/> No
(b)	Are you liable for audit under section 44AB? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
(c)	If (b) is Yes, whether the accounts have been audited by an accountant? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If Yes, furnish the following information below
(1)	Date of furnishing of the audit report (DD/MM/YYYY) / /
(2)	Name of the auditor signing the tax audit report
(3)	Membership No. of the auditor
(4)	Name of the auditor (proprietorship/ firm)
(5)	Proprietorship/firm registration number
(6)	Permanent Account Number (PAN)/Aadhaar No. of the proprietorship/ firm

(7) Date of report of the audit

(di)	Are you liable for Audit u/s 92E? <input type="checkbox"/> Yes <input type="checkbox"/> No								
(dii)	If (di) is Yes, Whether the accounts have been audited u/s 92E? <input type="checkbox"/> Yes <input type="checkbox"/> No <u>Date of furnishing the audit report? DD/MM/YY</u>								
(diii)	If liable to furnish other audit report, mention whether have you furnished such report. If yes, please provide the details as under: (Please see Instruction)								
	<table border="1"> <thead> <tr> <th>Sl. No.</th> <th>Section Code</th> <th>Date (DD/MM/YYYY)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Sl. No.	Section Code	Date (DD/MM/YYYY)					
Sl. No.	Section Code	Date (DD/MM/YYYY)							
(e)	If liable to audit under any Act other than the Income-tax act, mention the Act, section and date of furnishing the audit report?								
	<table border="1"> <thead> <tr> <th>Act and section</th> <th>(DD/MM/YY)</th> <th>Act and section</th> <th>(DD/MM/YY)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Act and section	(DD/MM/YY)	Act and section	(DD/MM/YY)				
Act and section	(DD/MM/YY)	Act and section	(DD/MM/YY)						

**NATURE OF BUSINESS OR PROFESSION, IF MORE THAN ONE BUSINESS OR PROFESSION INDICATE THE THREE MAIN ACTIVITIES/ PRODUCTS (OTHER THAN THOSE DECLARING INCOME UNDER SECTIONS 44AD, 44ADA AND 44AE)**

S.No.	Code [Please see instruction]	Trade name of the proprietorship, if any	Description
(i)			
(ii)			
(iii)			

**Part A-BS BALANCE SHEET AS ON 31<sup>ST</sup> DAY OF MARCH, 2022 OF THE PROPRIETARY BUSINESS OR PROFESSION (fill items below in a case where regular books of accounts are maintained, otherwise fill item 6)**

SOURCES OF FUNDS	1	Proprietor's fund	
	a	Proprietor's capital	a
	b	Reserves and Surplus	
	i	Revaluation Reserve	bi
	ii	Capital Reserve	bii
	iii	Statutory Reserve	biii

	iv	Any other Reserve	biv		
	v	Total (bi + bii + biii + biv)		bv	
	c	Total proprietor's fund (a + bv)		1c	
<b>2</b>	<b>Loan funds</b>				
	a	<b>Secured loans</b>			
	i	Foreign Currency Loans	ai		
	ii	<b>Rupee Loans</b>			
		A From Banks	iiA		
		B From others	iiB		
		C Total (iiA + iiB)	iiC		
	iii	Total (ai + iiC)		aiii	
	b	<b>Unsecured loans (including deposits)</b>			
	i	From Banks	bi		
	ii	From others	bii		
	iii	Total (bi + bii)		biii	
	c	<b>Total Loan Funds (aiii + biii)</b>			2c
<b>3</b>	<b>Deferred tax liability</b>				3
<b>4</b>	<b>Sources of funds (1c + 2c + 3)</b>				4
<b>1</b>	<b>Fixed assets</b>				
	a	Gross: Block	1a		
	b	Depreciation	1b		
	c	Net Block (a - b)	1c		
	d	Capital work-in-progress	1d		
	e	<b>Total (1c + 1d)</b>			1e
<b>2</b>	<b>Investments</b>				
	a	<b>Long-term investments</b>			
	i	Government and other Securities - Quoted	ai		
	ii	Government and other Securities - Unquoted	aii		
	iii	<b>Total (ai + aii)</b>			aiii
	b	<b>Short-term investments</b>			
	i	Equity Shares, including share application money	bi		
	ii	Preference Shares	bii		
	iii	Debentures	biii		
	iv	<b>Total (bi + bii + biii)</b>			biv
	c	<b>Total investments (aiii + biv)</b>			2c
<b>3</b>	<b>Current assets, loans and advances</b>				
	a	<b>Current assets</b>			
	i	<b>Inventories</b>			
		A Stores/consumables including packing material	iA		
		B Raw materials	iB		
		C Stock-in-process	iC		
		D Finished Goods/Traded Goods	iD		
		E Total (iA + iB + iC + iD)			iE
	ii	<b>Sundry Debtors</b>			aii
	iii	<b>Cash and Bank Balances</b>			
		A Cash-in-hand	iiiA		
		B Balance with banks	iiiB		
		C Total (iiiA + iiiB)			iiiC
	iv	<b>Other Current Assets</b>			aiv
	v	<b>Total current assets (iE + aii + iiiC + aiv)</b>			av

NO ACCOUNT CASE	<b>b Loans and advances</b>						
	<b>i</b>	<b>Advances recoverable in cash or in kind or for value to be received</b>	<b>bi</b>				
	<b>ii</b>	<b>Deposits, loans and advances to corporates and others</b>	<b>bii</b>				
	<b>iii</b>	<b>Balance with Revenue Authorities</b>	<b>biii</b>				
	<b>iv</b>	<b>Total (bi + bii + biii)</b>			<b>biv</b>		
	<b>c Total of current assets, loans and advances (av + biv)</b>					<b>3c</b>	
	<b>d Current liabilities and provisions</b>						
	<b>i</b>	<b>Current liabilities</b>					
		<b>A</b>	<b>Sundry Creditors</b>	<b>iA</b>			
		<b>B</b>	<b>Liability for Leased Assets</b>	<b>iB</b>			
		<b>C</b>	<b>Interest Accrued on above</b>	<b>iC</b>			
		<b>D</b>	<b>Interest accrued but not due on loans</b>	<b>iD</b>			
		<b>E</b>	<b>Total (iA + iB + iC + iD)</b>			<b>iE</b>	
	<b>ii</b>	<b>Provisions</b>					
		<b>A</b>	<b>Provision for Income Tax</b>	<b>iiA</b>			
		<b>B</b>	<b>Provision for Leave encashment/Superannuation/Gratuity</b>	<b>iiB</b>			
		<b>C</b>	<b>Other Provisions</b>	<b>iiC</b>			
		<b>D</b>	<b>Total (iiA + iiB + iiC)</b>			<b>iiD</b>	
	<b>iii</b>	<b>Total (iE + iiD)</b>				<b>diii</b>	
	<b>e Net current assets (3c – diii)</b>					<b>3e</b>	
	<b>4</b>	<b>a</b>	<b>Miscellaneous expenditure not written off or adjusted</b>	<b>4a</b>			
		<b>b</b>	<b>Deferred tax asset</b>	<b>4b</b>			
		<b>c</b>	<b>Profit and loss account/ Accumulated balance</b>	<b>4c</b>			
	<b>d</b>	<b>Total (4a + 4b + 4c)</b>			<b>4d</b>		
<b>5 Total, application of funds (1e + 2c + 3e +4d)</b>					<b>5</b>		
<b>6 In a case where regular books of account of business or profession are not maintained - (furnish the following information as on 31<sup>st</sup> day of March, 2022, in respect of business or profession)</b>							
	<b>a</b>	<b>Amount of total sundry debtors</b>			<b>6a</b>		
	<b>b</b>	<b>Amount of total sundry creditors</b>			<b>6b</b>		
	<b>c</b>	<b>Amount of total stock-in-trade</b>			<b>6c</b>		
	<b>d</b>	<b>Amount of the cash balance</b>			<b>6d</b>		

**Part A-Manufacturing Account** Manufacturing Account for the financial year 2021-22 (fill items 1 to 3 in a case where regular books of accounts are maintained, otherwise fill items 61 to 65 as applicable)

NO ACCOUNT CASE	<b>1 Debits to manufacturing account</b>						
	<b>Opening Inventory</b>						
	<b>A</b>	<b>i</b>	<b>Opening stock of raw-material</b>	<b>i</b>			
		<b>ii</b>	<b>Opening stock of Work in progress</b>	<b>ii</b>			
		<b>iii</b>	<b>Total (i + ii)</b>			<b>Aiii</b>	
	<b>B Purchases (net of refunds and duty or tax, if any)</b>					<b>B</b>	
	<b>C Direct wages</b>					<b>C</b>	
	<b>D Direct expenses (Di + Dii + Diii)</b>					<b>D</b>	
		<b>i</b>	<b>Carriage inward</b>	<b>i</b>			
		<b>ii</b>	<b>Power and fuel</b>	<b>ii</b>			
		<b>iii</b>	<b>Other direct expenses</b>	<b>iii</b>			
	<b>E Factory Overheads</b>						
		<b>I</b>	<b>Indirect wages</b>	<b>i</b>			
		<b>Ii</b>	<b>Factory rent and rates</b>	<b>ii</b>			
		<b>Iii</b>	<b>Factory Insurance</b>	<b>iii</b>			
	<b>Iv</b>	<b>Factory fuel and power</b>	<b>iv</b>				
	<b>V</b>	<b>Factory general expenses</b>	<b>v</b>				



		Vi	Depreciation of factory machinery	vi			
		Vii	Total (i+ii+iii+iv+v+vi)			Evii	
	F		Total of Debits to Manufacturing Account (Aiii+B+C+D+Evii)			1F	
2	Closing Stock						
	i		Raw material	2i			
	ii		Work-in-progress	2ii			
			Total (2i +2ii)			2	
3	Cost of Goods Produced – transferred to Trading Account (1F - 2)						3

**Part A-Trading Account**

**Trading Account for the financial year 2021-22** (fill items 4 to 12 in a case where regular books of accounts are maintained, otherwise fill items 61 to 65 as applicable)

CREDITS TO TRADING ACCOUNT	4	Revenue from operations					
		A	Sales/ Gross receipts of business (net of returns and refunds and duty or tax, if any)				
			I	Sale of goods	I		
			Ii	Sale of services	Ii		
			Iii	Other operating revenues (specify nature and amount)			
				a	iiia		
				b	iiib		
				c	iiic		
			Iv	Total (i + ii + iiic)		Aiv	
		B	Gross receipts from Profession			B	
		C	Duties, taxes and cess received or receivable in respect of goods and services sold or supplied				
			i	Union Excise duties	I		
			ii	Service tax	Ii		
			iii	VAT/ Sales tax	Iii		
		iv	Central Goods & Service Tax (CGST)	Iv			
		v	State Goods & Services Tax (SGST)	V			
		vi	Integrated Goods & Services Tax (IGST)	Vi			
		vii	Union Territory Goods & Services Tax (UTGST)	Vii			
		viii	Any other duty, tax and cess	viii			
		ix	Total (i + ii + iii + iv +v+ vi + vii + viii)		Cix		
	D	Total Revenue from operations (Aiv + B +Cix)			4D		
	5	Closing Stock of Finished Goods			5		
	6	Total of credits to Trading Account (4D + 5)			6		
DEBITS TO TRADING ACCOUNT	7	Opening Stock of Finished Goods			7		
	8	Purchases (net of refunds and duty or tax, if any)			8		
	9	Direct Expenses (9i + 9ii + 9iii)			9		
			i	Carriage inward	9i		
			ii	Power and fuel	9ii		
			iii	Other direct expenses Note: Row can be added as per the nature of Direct Expenses	9iii		
		10	Duties and taxes, paid or payable, in respect of goods and services purchased				
			i	Custom duty	10i		
			ii	Counter veiling duty	10ii		
			iii	Special additional duty	10iii		
			iv	Union excise duty	10iv		
			v	Service tax	10v		
			vi	VAT/ Sales tax	10vi		
			vii	Central Goods & Service Tax (CGST)	10vii		
		viii	State Goods & Services Tax (SGST)	10viii			
		ix	Integrated Goods & Services Tax (IGST)	10ix			
		x	Union Territory Goods & Services Tax (UTGST)	10x			
		xi	Any other tax, paid or payable	10xi			
		xii	Total (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi)	10xii			
	11	Cost of goods produced – Transferred from Manufacturing Account			11		
	12	Gross Profit from Business/Profession - transferred to Profit and Loss account (6-7-8-9-10xii-11)			12		

**Part A-P&L**

**Profit and Loss Account for the financial year 2021-22** (fill items 13 to 60 in a case where regular books of accounts are maintained, otherwise fill items 61 to 65 as applicable)

T	13	Gross profit transferred from Trading Account	13
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DEBITS TO PROFIT AND LOSS ACCOUNT	<b>14</b>	<b>Other income</b>				
		<b>i</b>	Rent	<b>I</b>		
		<b>ii</b>	Commission	<b>Ii</b>		
		<b>iii</b>	Dividend income	<b>Iii</b>		
		<b>iv</b>	Interest income	<b>Iv</b>		
		<b>v</b>	Profit on sale of fixed assets	<b>V</b>		
		<b>vi</b>	Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT)	<b>Vi</b>		
		<b>vii</b>	Profit on sale of other investment	<b>Vii</b>		
		<b>viii</b>	Gain (loss) on account of foreign exchange fluctuation u/s 43AA	<b>Viii</b>		
		<b>ix</b>	Profit on conversion of inventory into capital asset u/s 28(via) (Fair Market Value of inventory as on the date of conversion)	<b>Ix</b>		
		<b>x</b>	Agricultural income	<b>X</b>		
		<b>xi</b>	Any other income (specify nature and amount)			
			<b>a</b>		<b>Xia</b>	
			<b>b</b>		<b>Xib</b>	
		<b>c</b>	Total (xia + xib)	<b>Xic</b>		
	<b>xii</b>	Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x + xic)			<b>14xii</b>	
	<b>15</b>	Total of credits to profit and loss account (13+14xii)			<b>15</b>	
	<b>16</b>	Freight outward			<b>16</b>	
	<b>17</b>	Consumption of stores and spare parts			<b>17</b>	
	<b>18</b>	Power and fuel			<b>18</b>	
	<b>19</b>	Rents			<b>19</b>	
	<b>20</b>	Repairs to building			<b>20</b>	
	<b>21</b>	Repairs to machinery			<b>21</b>	
	<b>22</b>	Compensation to employees				
		<b>i</b>	Salaries and wages	<b>22i</b>		
		<b>ii</b>	Bonus	<b>22ii</b>		
		<b>iii</b>	Reimbursement of medical expenses	<b>22iii</b>		
		<b>iv</b>	Leave encashment	<b>22iv</b>		
		<b>v</b>	Leave travel benefits	<b>22v</b>		
		<b>vi</b>	Contribution to approved superannuation fund	<b>22vi</b>		
		<b>vii</b>	Contribution to recognised provident fund	<b>22vii</b>		
		<b>viii</b>	Contribution to recognised gratuity fund	<b>22viii</b>		
		<b>ix</b>	Contribution to any other fund	<b>22ix</b>		
		<b>x</b>	Any other benefit to employees in respect of which an expenditure has been incurred	<b>22x</b>		
		<b>xi</b>	Total compensation to employees (total of 22i to 22x)		<b>22xi</b>	
		<b>xii</b>	Whether any compensation, included in 22xi, paid to non-residents	<b>xiiia</b>	<b>Yes / No</b>	
			If Yes, amount paid to non-residents	<b>xiiib</b>		
	<b>23</b>	Insurance				
		<b>i</b>	Medical Insurance	<b>23i</b>		
		<b>ii</b>	Life Insurance	<b>23ii</b>		
		<b>iii</b>	Keyman's Insurance	<b>23iii</b>		
		<b>iv</b>	Other Insurance including factory, office, car, goods, etc.	<b>23iv</b>		
		<b>v</b>	Total expenditure on insurance (23i + 23ii + 23iii + 23iv)		<b>23v</b>	
	<b>24</b>	Workmen and staff welfare expenses			<b>24</b>	
	<b>25</b>	Entertainment			<b>25</b>	
	<b>26</b>	Hospitality			<b>26</b>	
	<b>27</b>	Conference			<b>27</b>	
	<b>28</b>	Sales promotion including publicity (other than advertisement)			<b>28</b>	
	<b>29</b>	Advertisement			<b>29</b>	
	<b>30</b>	Commission				
		<b>i</b>	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	<b>i</b>		
		<b>ii</b>	To others	<b>ii</b>		
		<b>iii</b>	Total (i + ii)		<b>30iii</b>	
	<b>31</b>	Royalty				
		<b>i</b>	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	<b>i</b>		
		<b>ii</b>	To others	<b>ii</b>		
		<b>iii</b>	Total (i + ii)		<b>31iii</b>	
	<b>32</b>	Professional / Consultancy fees / Fee for technical services				
		<b>i</b>	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	<b>i</b>		
		<b>ii</b>	To others	<b>ii</b>		
		<b>iii</b>	Total (i + ii)		<b>32iii</b>	
	<b>33</b>	Hotel, boarding and Lodging			<b>33</b>	
	<b>34</b>	Traveling expenses other than on foreign traveling			<b>34</b>	

35	Foreign travelling expenses				35		
36	Conveyance expenses				36		
37	Telephone expenses				37		
38	Guest House expenses				38		
39	Club expenses				39		
40	Festival celebration expenses				40		
41	Scholarship				41		
42	Gift				42		
43	Donation				43		
44	Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)						
	i	Union excise duty		44i			
	ii	Service tax		44ii			
	iii	VAT/ Sales tax		44iii			
	iv	Cess		44iv			
	v	Central Goods & Service Tax (CGST)		44v			
	vi	State Goods & Services Tax (SGST)		44vi			
	vii	Integrated Goods & Services Tax (IGST)		44vii			
	viii	Union Territory Goods & Services Tax (UTGST)		44viii			
	ix	Any other rate, tax, duty or cess incl STT and CTT		44ix			
	x	Total rates and taxes paid or payable (44i + 44ii + 44iii + 44iv + 44v + 44vi + 44vii + 44viii + 44ix)		44x			
45	Audit fee				45		
46	Other expenses (specify nature and amount)						
	i			i			
	ii			ii			
	iii	Total (i + ii)			46iii		
47	Bad debts (specify PAN/Aadhaar No. of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)						
	i1				47 i1		
	i2				47 i2		
	i3				47 i3		
	i	Rows can be added as required Total (47i1+47i2+47i3)			47i		
	ii	Others (more than Rs. 1 lakh) where PAN/Aadhaar No. is not available (provide name and complete address)			47ii		
	iii	Others (amounts less than Rs. 1 lakh)			47iii		
	iv	Total Bad Debt (47i + 47ii + 47iii)				47iv	
48	Provision for bad and doubtful debts				48		
49	Other provisions				49		
50	Profit before interest, depreciation and taxes [15 - (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47 iv + 48 + 49)]				50		
51	Interest						
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company		I			
	ii	To others		Ii			
	iii	Total (i + ii)			51iii		
52	Depreciation and amortization				52		
53	Net profit before taxes (50 - 51iii - 52)				53		
54	Provision for current tax				54		
55	Provision for Deferred Tax				55		
56	Profit after tax (53 - 54 - 55)				56		
57	Balance brought forward from previous year				57		
58	Amount available for appropriation (56 + 57)				58		
59	Transferred to reserves and surplus				59		
60	Balance carried to balance sheet in proprietor's account (58 - 59)				60		
61	COMPUTATION OF PRESUMPTIVE BUSINESS INCOME UNDER SECTION 44AD						
	SR.NO	Name of Business		Business code	Description		
	(i)	Gross Turnover or Gross Receipts (ia + ib)			61i		
	A	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or other prescribed electronic modes before specified date		ia			
	B	Any other mode		ib			
	(ii)	Presumptive Income under section 44AD (iia + iib)			61ii		
	A	6% of 61ia, or the amount claimed to have been earned, whichever is higher		iia			
	B	8% of 61ib, or the amount claimed to have been earned, whichever is higher		iib			

PROVISIONS  
FOR TAX  
AND APPROPRIATIONS

PRESUMPTIVE INCOME CASES

<b>NOTE—If income is less than the above percentage of Gross Receipts/Turnover, it is mandatory to maintain books of accounts and have a tax audit under section 44AB</b>					
<b>62 COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44ADA</b>					
SR.NO	Name of Business		Business code		Description
(i)	Gross Receipts				62i
(ii)	Presumptive Income under section 44ADA (50% of 62i, or the amount claimed to have been earned whichever is higher)				62ii
<b>NOTE—If income is less than 50% of Gross Receipts, it is mandatory to maintain books of accounts and have a tax audit under section 44AB</b>					
<b>63 COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE</b>					
SR.NO	Name of Business		Business code		Description
	<u>Registration No. of goods carriage</u>	Whether owned/leased/hired	<u>Tonnage capacity of goods carriage (in MT)</u>	<u>Number of months for which goods carriage was owned/leased/hired by assessee</u>	<u>Presumptive income u/s 44AE for the goods carriage (Computed @ Rs.1000 per ton per month in case tonnage exceeds 12MT, or else @ Rs.7500 per month) or the amount claimed to have been actually earned, whichever is higher</u>
(i)	(1)	(2)	(3)	(4)	(5)
(a)					
(b)					
Add row options as necessary (At any time during the year the number of vehicles should not exceed 10 vehicles)					
Total					
(ii)	Total presumptive income from goods carriage u/s 44AE [total of column (5) of table 63(i)]				63(ii)
<b>NOTE— If the profits are lower than prescribed under S.44AE or the number of goods carriage owned / leased / hired at any time during the year exceeds 10, then, it is mandatory to maintain books of accounts and have a tax audit under section 44AB</b>					

NO ACCOUNT CASE	<b>64 IF REGULAR BOOKS OF ACCOUNT OF BUSINESS OR PROFESSION ARE NOT MAINTAINED, furnish the following information for previous year 2021-22 in respect of business or profession -</b>					
	<b>(i) For assessee carrying on Business</b>					
	a	Gross receipts (a1 + a2)				ia
		1	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or other prescribed electronic modes before specified date			a1
		2	Any other mode			a2
	b	Gross profit				ib
	c	Expenses				ic
	d	Net profit				64i
	<b>(ii) For assessee carrying on Profession</b>					
	a	Gross receipts (a1 + a2)				ii a
		1	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or other prescribed electronic modes before specified date			a1
		2	Any other mode			a2
	b	Gross profit				iib
	c	Expenses				iic
d	Net profit				64ii	
<b>(iii) Total profit (64i + 64ii)</b>						
<b>64iii</b>						
<b>65</b>						
i	Turnover from speculative activity				65i	
ii	Gross Profit				65ii	
iii	Expenditure, if any				65iii	
iv	Net income from speculative activity (65ii-65iii)				65iv	

**Part A- OI Other Information** (mandatory if liable for audit under section 44AB; for others, fill if applicable)

OTHER INFORMATION	1	Method of accounting employed in the previous year (Tick) <input checked="" type="checkbox"/> mercantile <input type="checkbox"/> cash				
	2	Is there any change in method of accounting (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
	3a	Increase in the profit or decrease in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column 11a(iii) of Schedule ICDS]			3a	
	3b	Decrease in the profit or increase in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column 11b(iii) of Schedule ICDS]			3b	
	4	Method of valuation of closing stock employed in the previous year				
		A	Raw Material (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)			<input type="checkbox"/>
	B	Finished goods (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)			<input type="checkbox"/>	
	C	Is there any change in stock valuation method (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				

	D	Increase in the profit or decrease in loss because of deviation, if any, from the method of valuation specified under section 145A	4d	
	E	Decrease in the profit or increase in loss because of deviation, if any, from the method of valuation specified under section 145A	4e	
5	Amounts not credited to the profit and loss account, being -			
	A	the items falling within the scope of section 28	5a	
	B	the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, or refund of GST, where such credits, drawbacks or refunds are admitted as due by the authorities concerned	5b	
	C	escalation claims accepted during the previous year	5c	
	D	any other item of income	5d	
	E	capital receipt, if any	5e	
	F	Total of amounts not credited to profit and loss account (5a+5b+5c+5d+5e)	5f	
6	Amounts debited to the profit and loss account, to the extent disallowable under section 36 due to non-fulfilment of conditions specified in relevant clauses			
	A	Premium paid for insurance against risk of damage or destruction of stocks or store [36(1)(i)]	6a	
	B	Premium paid for insurance on the health of employees [36(1)(ib)]	6b	
	C	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend [36(1)(ii)]	6c	
	D	Any amount of interest paid in respect of borrowed capital [36(1)(iii)]	6d	
	E	Amount of discount on a zero-coupon bond [36(1)(iiia)]	6e	
	F	Amount of contributions to a recognised provident fund [36(1)(iv)]	6f	
	G	Amount of contributions to an approved superannuation fund [36(1)(iv)]	6g	
	H	Amount of contribution to a pension scheme referred to in section 80CCD [36(1)(iva)]	6h	
	I	Amount of contributions to an approved gratuity fund [36(1)(v)]	6i	
	J	Amount of contributions to any other fund	6j	
	K	Any sum received from employees as contribution to any provident fund or superannuation fund or any fund set up under ESI Act or any other fund for the welfare of employees to the extent not credited to the employees account on or before the due date [36(1)(va)]	6k	
	L	Amount of bad and doubtful debts [36(1)(vii)]	6l	
	M	Provision for bad and doubtful debts [36(1)(viiia)]	6m	
	N	Amount transferred to any special reserve [36(1)(viii)]	6n	
	O	Expenditure for the purposes of promoting family planning amongst employees [36(1)(ix)]	6o	
	P	Amount of securities transaction paid in respect of transaction in securities if such income is not included in business income [36(1)(xv)]	6p	
	Q	Marked to market loss or other expected loss as computed in accordance with the ICDS notified u/s 145(2) [36(1)(xviii)]	6q	
	R	Any other disallowance	6r	
	S	Total amount disallowable under section 36 (total of 6a to 6r)	6s	
7	Amounts debited to the profit and loss account, to the extent disallowable under section 37			
	A	Expenditure of capital nature [37(1)]	7a	
	B	Expenditure of personal nature [37(1)]	7b	
	C	Expenditure laid out or expended wholly and exclusively NOT for the purpose of business or profession [37(1)]	7c	
	D	Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party [37(2B)]	7d	
	E	Expenditure by way of penalty or fine for violation of any law for the time being in force	7e	
	F	Any other penalty or fine	7f	
	G	Expenditure incurred for any purpose which is an offence or which is prohibited by law	7g	
	H	Amount of any liability of a contingent nature	7h	
	I	Any other amount not allowable under section 37	7i	
	J	Total amount disallowable under section 37 (total of 7a to 7i)	7j	
8	A	Amounts debited to the profit and loss account, to the extent disallowable under section 40		

	a	Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B	Aa		
	b	Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B	Ab		
	c	Amount disallowable under section 40(a)(ib), on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016	Ac		
	d	Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B	Ad		
	e	Amount of tax or rate levied or assessed on the basis of profits [40(a)(ii)]	Ae		
	f	Amount paid as wealth tax [40(a)(iia)]	Af		
	g	Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib)	Ag		
	h	Amount of interest, salary, bonus, commission or remuneration paid to any partner or member inadmissible under section [40(b)/40(ba)]	Ah		
	i	Any other disallowance	Ai		
	j	Total amount disallowable under section 40(total of Aa to Ai)			8Aj
	B	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year			8B
9	Amounts debited to the profit and loss account, to the extent disallowable under section 40A				
	A	Amounts paid to persons specified in section 40A(2)(b)	9a		
	B	Amount paid otherwise than by account payee cheque or account payee bank draft or use of electronic clearing system through a bank account or through such electronic mode as may be prescribed, disallowable under section 40A(3)	9b		
	C	Provision for payment of gratuity [40A(7)]	9c		
	D	Any sum paid by the assessee as an employer for setting up or as contribution to any fund, trust, company, AOP, or BOI or society or any other institution [40A(9)]	9d		
	E	Any other disallowance	9e		
	F	Total amount disallowable under section 40A (total of 9a to 9e)			9f
10	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year				
	A	Any sum in the nature of tax, duty, cess or fee under any law	10a		
	B	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	10b		
	C	Any sum payable to an employee as bonus or commission for services rendered	10c		
	D	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	10d		
	da	Any sum payable as interest on any loan or borrowing from a deposit taking non-banking financial company or systemically important non-deposit taking non-banking financial company, in accordance with the terms and conditions of the agreement governing such loan or borrowing	10da		
	E	Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit or a primary co-operative agricultural and rural development bank	10e		
	F	Any sum payable towards leave encashment	10f		
	G	Any sum payable to the Indian Railways for the use of railway assets	10g		
	H	Total amount allowable under section 43B (total of 10a to 10g)			10h
11	Any amount debited to profit and loss account of the previous year but disallowable under section 43B				
	A	Any sum in the nature of tax, duty, cess or fee under any law	11a		
	B	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	11b		
	C	Any sum payable to an employee as bonus or commission for services rendered	11c		
	D	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	11d		

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

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

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

**SCHEDULES TO THE RETURN FORM (FILL AS APPLICABLE)**

<b>Schedule S</b>		<b>Details of Income from Salary</b>			
SALARIES	Name of Employer		Nature of employer ( <i>Tick</i> ) <input checked="" type="checkbox"/> Drop down to be provided		TAN of Employer ( <i>mandatory if tax is deducted</i> )
	Address of employer		Town/City	State	Pin code/Zip code
	1	Gross Salary (1a + 1b + 1c+1d+1e)			1
		a	Salary as per section 17(1) ( <i>drop down to be provided</i> )		1a
	b	Value of perquisites as per section 17(2) ( <i>drop down to be provided</i> )		1b	

c	Profit in lieu of salary as per section 17(3) (drop down to be provided)	1c		
d	Income from retirement benefit account maintained in a notified country u/s 89A	1d		
e	Income from retirement benefit account maintained in a country other than 'other than notified country' u/s 89A	1e		
(Add multiple rows for Gross Salary in case of more than one employer)				
2	Total Gross Salary (from all employers)	2		
2a	Income claimed for relief from taxation u/s 89A	2a		
3	Less allowances to the extent exempt u/s 10 (Please choose from drop down menu) (please refer instructions) (Note-Ensure that it is included in Total Gross salary in (2) above)	3		
4	Net Salary (2 – 2a-3)	4		
5	Deduction u/s 16 (5a + 5b + 5c)	5		
a	Standard deduction u/s 16(ia)	5a		
b	Entertainment allowance u/s 16(ii)	5b		
c	Professional tax u/s 16(iii)	5c		
6	Income chargeable under the Head 'Salaries' (4 - 5)	6		

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



	k	Income from house property 2 (2f – 2i + 2j)	2k	
3		Pass through income/Loss if any *	3	
4		Income under the head “Income from house property” (1k + 2k + 3) (if negative take the figure to 2i of schedule CYLA)	4	

**NOTE ▶** Please include the income of the specified persons referred to in Schedule SPI and Pass-through income referred to in schedule PTI while computing the income under this head

**NOTE ▶** Furnishing of PAN/Aadhaar No. of tenant is mandatory, if tax is deducted under section 194-IB.  
Furnishing of TAN of tenant is mandatory, if tax is deducted under section 194-I.

Schedule BP		Computation of income from business or profession			
INCOME FROM BUSINESS OR PROFESSION	<b>A From business or profession other than speculative business and specified business</b>				
	1	Profit before tax as per profit and loss account (item 53, 61(ii), 62(ii), 63(ii), 64(iii) and 65(iv) of P&L)			1
	2a	Net profit or loss from speculative business included in 1 (enter –ve sign in case of loss) [Sl.no 65iv of Schedule P&L] (in case of no account case)]			2a
	2b	Net profit or Loss from Specified Business u/s 35AD included in 1 (enter –ve sign in case of loss)			2b
	3	Income/ receipts credited to profit and loss account considered under other heads of income or chargeable u/s 115BBF or chargeable u/s 115BBG	a	Salaries	3a
			b	House property	3b
			c	Capital gains	3c
			d	Other sources	3d
			di	Dividend income	3di
			dii	Dividend income other than	3dii
	e	u/s 115BBF	3e		
	f	u/s 115BBG	3f		
	4a	Profit or loss included in 1, which is referred to in section 44AD/44ADA/44AE/44B/44BB/44BBA/44DA (drop down to be provided)			4a
	4b	Profit from activities covered under rule 7, 7A, 7B(1), 7B(1A) and 8 (Dropdown to be provided and capture as individual line item)			4b
	5	Income credited to Profit and Loss account (included in 1) which is exempt			
		a	Share of income from firm(s)	5a	
		b	Share of income from AOP/ BOI	5b	
		c	Any other exempt income (specify nature and amount)		
		i		ci	
		ii		cii	
	iii	Total (ci + cii)	5ciii		
d	Total exempt income (5a + 5b + 5ciii)			5d	
6	Balance (1– 2a – 2b – 3a - 3b – 3c - 3d – 3e - 3f – 4a-4b– 5d)			6	
7	Expenses debited to profit and loss account considered under other heads of income/related to income chargeable u/s 115BBF or u/s 115BBG	a	Salaries	7a	
		b	House property	7b	
		c	Capital gains	7c	
		d	Other sources	7d	
		e	u/s 115BBF	7e	
		f	u/s 115BBG	7f	
8a	Expenses debited to profit and loss account which relate to exempt income			8a	

8b	Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A (16 of Part A-OI)			8b
9	Total (7a + 7b + 7c + 7d + 7e + 7f + 8a+8b)	9		
10	Adjusted profit or loss (6+9)			10
11	Depreciation and amortisation debited to profit and loss account			11
12	Depreciation allowable under Income-tax Act			
	i Depreciation allowable under section 32(1)(ii) and 32(1)(iia) (item 6 of Schedule-DEP)	12i		
	ii Depreciation allowable under section 32(1)(i) (Make your own computation refer Appendix-IA of IT Rules)	12ii		
	iii Total (12i + 12ii)			12iii
13	Profit or loss after adjustment for depreciation (10 +11 – 12iii)			13
14	Amounts debited to the profit and loss account, to the extent disallowable under section 36 (6 s of Part A-OI)	14		
15	Amounts debited to the profit and loss account, to the extent disallowable under section 37 (7J of Part A-OI)	15		
16	Amounts debited to the profit and loss account, to the extent disallowable under section 40 (8Aj of PartA-OI)	16		
17	Amounts debited to the profit and loss account, to the extent disallowable under section 40A (9F of Part A-OI)	17		
18	Any amount debited to profit and loss account of the previous year but disallowable under section 43B (11h of PartA-OI)	18		
19	Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act,2006	19		
20	Deemed income under section 41	20		
21	Deemed income under section 32AD/ 33AB/ 33ABA/ 35ABA /35ABB/ 40A(3A)/ 72A/80HHD/ 80-IA	21		
22	Deemed income under section 43CA	22		
23	Any other item of addition under section 28 to 44DA	23		
24	Any other income not included in profit and loss account/any other expense not allowable (including income from salary, commission, bonus and interest from firms in which individual/HUF/prop. concern is a partner)	24		
25	Increase in profit or decrease in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3a + 4d of Part A - OI)	25		
26	Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23+24+25)			26
27	Deduction allowable under section 32(1)(iii)	27		
28	Deduction allowable under section 32AD	28		
29	Amount of deduction under section 35 or 35CCC or 35CCD in excess of the amount debited to profit and loss account (item x(4) of Schedule ESR) (if amount deductible under section 35 or 35CCC or 35CCD is lower than amount debited to P&L account, it will go to item 24)	29		
30	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year (8B of PartA-OI)	30		
31	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year (10 h of PartA-OI)	31		
32	Any other amount allowable as deduction	32		
33	Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3b + 4e of Part A- OI)	33		

34	Total (27+28+29+30+31+32+33)			34
35	Income (13+26-34)			35
36	Profits and gains of business or profession deemed to be under -			
	i	Section 44AD (61(ii) of schedule P&L)	36i	
	ii	Section 44ADA (62(ii) of schedule P&L)	36ii	
	iii	Section 44AE (63(ii) of schedule P&L)	36iii	
	iv	Section 44B	36iv	
	v	Section 44BB	36v	
	vi	Section 44BBA	36vi	
	vii	Section 44DA	36vii	(item 4 of Form 3CE)
	viii	Total (36i to 36vii)		36viii
37	Net profit or loss from business or profession other than speculative and specified business (35 + 36viii)			37
38	Net Profit or loss from business or profession other than speculative business and specified business after applying rule 7A, 7B or 8, if applicable (If rule 7A, 7B or 8 is not applicable, enter same figure as in 37) (If loss take the figure to 2i of item E) (38a+ 38b + 38c + 38d + 38e + 38f)			A38
	a	Income chargeable under Rule 7	38a	
	b	Deemed income chargeable under Rule 7A	38b	
	c	Deemed income chargeable under Rule 7B(1)	38c	
	d	Deemed income chargeable under Rule 7B(1A)	38d	
	e	Deemed income chargeable under Rule 8	38e	
	f	Income other than Rule 7A, 7B & 8 (Item No. 37)	38f	
39	Balance of income deemed to be from agriculture, after applying Rule 7, 7A, 7B(1), 7B(1A) and Rule 8 for the purpose of aggregation of income as per Finance Act [4b-(38a+38b+38c+38d+38e)]			39
<b>B Computation of income from speculative business</b>				
40	Net profit or loss from speculative business as per profit or loss account (Item No. 2a)			40
41	Additions in accordance with section 28 to 44DA			41
42	Deductions in accordance with section 28 to 44DA			42
43	Income from speculative business (40+ 41 – 42) (if loss, take the figure to 6xv of schedule CFL)			B43
<b>C Computation of income from specified business under section 35AD</b>				
44	Net profit or loss from specified business as per profit or loss account			44
45	Additions in accordance with section 28 to 44DA			45
46	Deductions in accordance with section 28 to 44DA (other than deduction under section, (i) 35AD, (ii) 32 or 35 on which deduction u/s 35AD is claimed)			46
47	Profit or loss from specified business (44 + 45 -46)			47
48	Deductions in accordance with section 35AD(1)			48
49	Income from Specified Business (47-48) (if loss, take the figure to 7xvof schedule CFL)			C49
50	Relevant clause of sub-section (5) of section 35AD which covers the specified business (to be selected from drop down menu)			C50
D	Income chargeable under the head 'Profits and gains' (A37+B41+C47)		D	D
	Income chargeable under the head 'Profits and gains from business or profession' A38+B43+C49)			
<b>E Intra head set off of business loss of current year</b>				
Sl.	Type of Business income	Income of current year (Fill this column only if figure is zero or positive)	Business loss set off	Business income remaining after set off
		(1)	(2)	(3) = (1) – (2)
i	Loss to be set off (Fill this row only if figure is negative)		(A38)	
ii	Income from speculative business	(B43)		
iii	Income from specified business	(C49)		
iv	Total loss set off (ii + iii)			
v	Loss remaining after set off (i – iv)			

**NOTE** Please include the income of the specified persons referred to in Schedule SPI while computing the income under this head

Schedule DPM		Depreciation on Plant and Machinery (Other than assets on which full capital expenditure is allowable as deduction under any other section)				
DEPRECIATION ON PLANT AND MACHINERY	1	Block of assets	Plant and machinery			
	2	Rate (%)	15 (i)	30 (ii)	40 (iii)	45 (iv)
	3	Written down value on the first day of previous year				
	4	Additions for a period of 180 days or more in the previous year				
	5	Consideration or other realization during the previous year out of 3 or 4				
	6	Amount on which depreciation at full rate to be allowed (3 + 4 -5) (enter 0, if result is negative)				
	7	Additions for a period of less than 180 days in the previous year				
	8	Consideration or other realizations during the year out of 7				
	9	Amount on which depreciation at half rate to be allowed (7-8) (enter 0, if result is negative)				
	10	Depreciation on 6 at full rate				
	11	Depreciation on 9 at half rate				
	12	Additional depreciation, if any, on 4				
	13	Additional depreciation, if any, on 7				
	14	Additional depreciation relating to immediately preceding year on asset put to use for less than 180 days				
	15	Total depreciation (10+11+12+13+14)				
	16	Depreciation disallowed under section 38(2) of the I.T. Act (out of column 15)				
	17	Net aggregate depreciation (15-16)				
	18	Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. (out of column 17)				
	19	Expenditure incurred in connection with transfer of asset/ assets				
	20	Capital gains/ loss under section 50 (5 + 8 -3 - 4 -7 -19) (enter negative only if block ceases to exist)				
	21	Written down value on the last day of previous year (6+ 9 -15) (enter 0 if result is negative)				

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

13	Depreciation disallowed under section 38(2) of the I.T. Act (out of column 12)						
14	Net aggregate depreciation (12-13)						
15	Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. (out of column 14)						
16	Expenditure incurred in connection with transfer of asset/ assets						
17	Capital gains/ loss under section 50 (5 + 8 -3-4 -7 -16) (enter negative only if block ceases to exist)						
18	Written down value on the last day of previous year (6+ 9 -12) (enter 0 if result is negative)						

**Schedule DEP Summary of depreciation on assets (Other than assets on which full capital expenditure is allowable as deduction under any other section)**

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

**Schedule DCG Deemed Capital Gains on sale of depreciable assets**

DEEMED CAPITAL GAINS	<b>1</b>	<b>Plant and machinery</b>			
	a	Block entitled for depreciation @ 15 per cent (Schedule DPM - 20i)	1a		
	b	Block entitled for depreciation @ 30 per cent (Schedule DPM - 20ii)	1b		
	c	Block entitled for depreciation @ 40 per cent (Schedule DPM - 20iii)	1c		
	d	Block entitled for depreciation @ 45 per cent (Schedule DPM - 20iv)	1d		
	e	<b>Total (1a +1b + 1c+1d)</b>			<b>1e</b>
	<b>2</b>	<b>Building (not including land)</b>			
	a	Block entitled for depreciation @ 5 per cent (Schedule DOA- 17ii)	2a		
	b	Block entitled for depreciation @ 10 per cent (Schedule DOA- 17iii)	2b		
	c	Block entitled for depreciation @ 40 per cent (Schedule DOA- 17iv)	2c		
	d	<b>Total (2a + 2b + 2c)</b>			<b>2d</b>
	<b>3</b>	<b>Furniture and fittings (Schedule DOA- 17v)</b>			<b>3</b>
	<b>4</b>	<b>Intangible assets (Schedule DOA- 17vi)</b>			<b>4</b>
	<b>5</b>	<b>Ships (Schedule DOA- 17vii)</b>			<b>5</b>
<b>6</b>	<b>Total (1e+2d+3+4+5)</b>			<b>6</b>	

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

Sl No	Expenditure of the nature referred to in section (1)	Amount, if any, debited to profit and loss account (2)	Amount of deduction allowable (3)	Amount of deduction in excess of the amount debited to profit and loss account (4) = (3) - (2)
i	35(1)(i)			

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

Schedule CG		Capital Gains								
Short-term Capital Gains	<b>A</b>	<b>Short-term Capital Gains (STCG) (Sub-items 4 and 5 are not applicable for residents)</b>								
	<b>1</b>	<b>From sale of land or building or both (fill up details separately for each property)</b>								
		Date of purchase/ acquisition	DD/MM/YYYY		Date of sale/transfer	DD/MM/YYYY				
		a	i	Full value of consideration received/receivable			ai			
			ii	Value of property as per stamp valuation authority			aii			
			iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains () [in case (aii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (aii)]			aiii			
		b	Deductions under section 48							
			i	Cost of acquisition without indexation			bi			
			ii	Cost of Improvement without indexation			bii			
			iii	Expenditure wholly and exclusively in connection with transfer			biii			
			iv	Total (bi + bii + biii)			biv			
		c	Balance (aiii – biv)						1c	
		d	Deduction under section 54B/54D/ 54G/54GA (Specify details in item D below)						1d	
		e	Short-term Capital Gains on Immovable property (1c - 1d)						A1e	
		f	In case of transfer of immovable property, please furnish the following details (see note)							
		S.No.	Name of buyer(s)	PAN/Aadhaar No. of buyer(s)	Percentage share	Amount	Address of property, Country code, Zip code	Pin code	State	
		<b>NOTE ►</b> Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deduced under section 194-IA or is quoted by buyer in the documents. In case of more than one buyer, please indicate the respective percentage share and amount.								
	<b>2</b>	<b>From slump sale</b>								
		a	I	Fair market value as per Rule 11UAE(2)			2ai			
			Ii	Fair market value as per Rule 11UAE(3)			2aii			
			Iii	Full value of consideration (higher of ai or aii)			2aii			
		b	Net worth of the under taking or division			2b	(6(e) of Form 3CEA)			
		c	Short term capital gains from slump sale (2aiii-2b)						A2c	
	<b>3</b>	<b>From sale of equity share or unit of equity oriented Mutual Fund (MF) or unit of a business trust on which STT is paid under section 111A or 115AD(1)(ii) proviso (for FII)</b>								
		a	Full value of consideration				3a			
		b	Deductions under section 48							
			i	Cost of acquisition without indexation			bi			
			ii	Cost of Improvement without indexation			bii			
			iii	Expenditure wholly and exclusively in connection with transfer			biii			
			iv	Total (bi + bii +biii)			biv			
		c	Balance (3a – 3biv)						3c	

		d	Loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)	3d		
		e	Short-term capital gain on equity share or equity oriented MF (STT paid) (3c +3d)		A3e	
4	For NON-RESIDENT, not being an FII- from sale of shares or debentures of an Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)					
		a	STCG on transactions on which securities transaction tax (STT) is paid		A4a	
		b	STCG on transactions on which securities transaction tax (STT) is not paid		A4b	
5	For NON-RESIDENTS- from sale of securities (other than those at A3 above) by an FII as per section 115AD					
		a	I In case securities sold include shares of a company other than quoted shares, enter the following details			
			a	Full value of consideration received/receivable in respect of unquoted shares		
			b	Fair market value of unquoted shares determined in the prescribed manner		
			c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic	
			ii	Full value of consideration in respect of securities other than unquoted shares		
			iii	Total (ic + ii)	aiii	
		b	Deductions under section 48			
			i	Cost of acquisition without indexation	bi	
			ii	Cost of improvement without indexation	bii	
			iii	Expenditure wholly and exclusively in connection with transfer	biii	
			iv	Total (bi + bii + biii)	biv	
		c	Balance (5aiii – biv)		5c	
		d	Loss to be disallowed u/s 94(7) or 94(8)- for example if security bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such security to be ignored (Enter positive value only)	5d		
		e	Short-term capital gain on sale of securities (other than those at A3 above) by an FII (5c +5d)			A5e
6	From sale of assets other than at A1 or A2 or A3 or A4 or A5 above					
		a	i In case assets sold include shares of a company other than quoted shares, enter the following details			
			a	Full value of consideration received/receivable in respect of unquoted shares		
			b	Fair market value of unquoted shares determined in the prescribed manner		
			c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic	
			ii	Full value of consideration in respect of assets other than unquoted shares		
			iii	Total (ic + ii)	aiii	
		b	Deductions under section 48			
			i	Cost of acquisition without indexation	bi	
			ii	Cost of Improvement without indexation	bii	
			iii	Expenditure wholly and exclusively in connection with transfer	biii	
			iv	Total (bi + bii + biii)	biv	
		c	Balance (6aiii – biv)		6c	
		d	In case of asset (security/unit) loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)	6d		
		e	Deemed short term capital gains on depreciable assets (6 of schedule- DCG)		6e	
		f	Deduction under section 54D/54G/54GA		6f	

			g STCG on assets other than at A1 or A2 or A3 or A4 or A5 above (6c + 6d + 6e - 6f)								A6g		
	7	Amount deemed to be short term capital gains											
	a	Whether any amount of unutilized capital gain on asset transferred during the previous years shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below											
		Sl.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired/constructed		Amount not used for new asset or remained unutilized in Capital gains account (X)						
		i	2018-19	54D/54G/54GA	Year in which asset acquired/constructed	Amount utilised out of Capital Gains account							
		ii	2019-20	54B									
	b	Amount deemed to be short term capital gains u/s 54B/54D/54G/54GA, other than at 'a'											
		Total amount deemed to be short term capital gains (Xi + Xii + b)										A7	
	8	Pass Through Income/Loss in the nature of Short-Term Capital Gain, (Fill up schedule PTI) (A8a + A8b + A8c)										A8	
		a	Pass Through Income/Loss in the nature of Short-Term Capital Gain, chargeable @ 15%							A8a			
		b	Pass Through Income/Loss in the nature of Short-Term Capital Gain, chargeable @ 30%							A8b			
		c	Pass Through Income/Loss in the nature of Short-Term Capital Gain, chargeable at applicable rates							A8c			
	9	Amount of STCG included in A1-A8 but not chargeable to tax or chargeable at special rates as per DTAA											
		Sl. No.	Amount of income	Item No. A1 to A8 above in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate /lower of (6) or (9)		
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
		I											
		II											
		A	Total amount of STCG not chargeable to tax as per DTAA									A9a	
		B	Total amount of STCG chargeable to tax at special rates as per DTAA									A9b	
	10	Total Short-term Capital Gain (A1e+ A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7+A8 - A9a)										A10	
	<b>B Long-term capital gain (LTCG) (Sub-items, 6, 7, 8 &amp; 9 are not applicable for residents)</b>												
	1	From sale of land or building or both (fill up details separately for each property)											
		Date of purchase/ acquisition			DD/MM/YYYY			Date of sale/transfer		DD/MM/YYYY			
		a	i Full value of consideration received/receivable					ai					
			ii Value of property as per stamp valuation authority					aii					
			iii Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (aii)]					Aiii					
		b	Deductions under section 48										
			i Cost of acquisition					bi					
			iia Cost of acquisition with indexation					biia					
			iib Total cost of improvement with indexation					biib					
			(a) Cost of improvement										
			(b) Year of improvement										
			(c) Cost of Improvement with indexation										
			Add row										
			iii Expenditure wholly and exclusively in connection with transfer					biii					
			iv Total (biia + biib+ biii)					biv					
		c	Balance (aiii - biv)					1c					
		d	Deduction under section 54/54B/54D/54EC/54F/54G/54GA/54GB (Specify details in item D below)					1d					
		e	Long-term Capital Gains on Immovable property (1c - 1d)										B1c
		f	In case of transfer of immovable property, please furnish the following details (see note)										
			S.No.	Name of buyer(s)	PAN/Aadhaar No. of buyer(s)	Percentage share	Amount	Address of property, Country code, Zip code		Pin code and state			

Long-term Capital Gains



			<b>NOTE</b>	Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents.		
			▶	In case of more than one buyer, please indicate the respective percentage share and amount.		
		2	From slump sale			
			a	i	Fair market value as per Rule 11UAE(2)	2ai
				ii	Fair market value as per Rule 11UAE(3)	2aii
				iii	Full value of consideration (higher of ai or aii)	2aii
			b	Net worth of the under taking or division		2b (6(e) of Form 3CEA)
			c	Balance (2aiii – 2b)		2c
			d	Deduction u/s 54EC /54F (Specify details in item D below)		2d
			e	Long term capital gains from slump sale (2c-2d)		B2 e

3	From sale of bonds or debenture (other than capital indexed bonds issued by Government)					
	a	Full value of consideration		3a		
	b	Deductions under section 48				
		i	Cost of acquisition without indexation	bi		
		ii	Cost of improvement without indexation	bii		
		iii	Expenditure wholly and exclusively in connection with transfer	biii		
		iv	Total (bi + bii + biii)	biv		
	c	Balance (3a – biv)		3c		
	d	Deduction under section 54F (Specify details in item D below)		3d		
	e	LTCG on bonds or debenture (3c – 3d)			B3e	
4	From sale of, (i) listed securities (other than a unit) or zero-coupon bonds where proviso under section 112(1) is applicable (ii) GDR of an Indian company referred in sec. 115ACA					
	a	Full value of consideration		4a		
	b	Deductions under section 48				
		i	Cost of acquisition without indexation	Bi		
		ii	Cost of improvement without indexation	Bii		
		iii	Expenditure wholly and exclusively in connection with transfer	Biii		
		iv	Total (bi + bii + biii)	Biv		
	c	Balance (4a – biv)		4c		
	d	Deduction under section 54F (Specify details in item D below)		4d		
	e	Long-term Capital Gains on assets at B4 above (4c – 4d)			B4e	
5	From sale of equity share in a company or unit of equity-oriented fund or unit of a business trust on which STT is paid under section 112A					
	a	LTCG u/s 112A (column 14 of Schedule 112A)		5a		
	b	Deduction under sections 54F (Specify details in item D below)		5b		
	c	Long-term Capital Gains on sale of capital assets at B5 above (5a – 5b)			B5c	
6	For NON-RESIDENTS- from sale of shares or debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)					
	a	LTCG computed without indexation benefit		6a		
	b	Deduction under sections /54F (Specify details in item D below)		6b		
	c	LTCG on share or debenture (6a-6b)			B6c B6c	
7	For NON-RESIDENTS- from sale of, (i) unlisted securities as per sec. 112(1)(c), (ii) bonds or GDR as referred in sec. 115AC, (iii) securities by FII as referred in sec. 115AD (other than securities referred to in section 112A for which column B8 is to be filled up)					

A	i	In case securities sold include shares of a company other than quoted shares, enter the following details		
		a	Full value of consideration received/receivable in respect of unquoted shares	ia
		b	Fair market value of unquoted shares determined in the prescribed manner	ib
		c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic
	ii	Full value of consideration in respect of securities other than unquoted shares		aii

		iii	Total (ic + ii)		aiii			
	B	Deductions under section 48						
		i	Cost of acquisition without indexation		bi			
		ii	Cost of improvement without indexation		bii			
		iii	Expenditure wholly and exclusively in connection with transfer		biii			
		iv	Total (bi + bii + biii)		biv			
		c	Balance (aiii – biv)		7c			
		d	Deduction under sections /54F (Specify details in item D below)		7d			
		e	Long-term Capital Gains on assets at 7 above in case of NON-RESIDENT (7c – 7d)			B7e		
8	For NON-RESIDENTS - From sale of equity share in a company or unit of equity-oriented fund or unit of a business trust on which STT is paid under section 112A							
	a	LTCG u/s 112A [Column 14 of 115AD(1)(b)(iii) proviso]			8a			
	b	Deduction under sections 54F (Specify details in item D below)			8b			
	c	Long-term Capital Gains on sale of capital assets at B8 above (8a – 8b)					B8c	
9	From sale of foreign exchange asset by NON-RESIDENT INDIAN (If opted under chapter XII-A)							
	a	LTCG on sale of specified asset (computed without indexation)			9a			
	b	Less deduction under section 115F (Specify details in item D below)			9b			
	c	Balance LTCG on sale of specified asset (9a- 9b)					B9c	
	d	LTCG on sale of asset, other than specified asset (computed without indexation)			9d			
	e	Less deduction under section 115F (Specify details in item D below)			9e			
	f	Balance LTCG on sale of asset, other than specified asset (9d- 9e)					B9f	
10	From sale of assets where B1 to B9 above are not applicable							
	a	i In case assets sold include shares of a company other than quoted shares, enter the following details						
		a	Full value of consideration received/receivable in respect of unquoted shares		ia			
		b	Fair market value of unquoted shares determined in the prescribed manner		ib			
		c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)		ic			
		ii	Full value of consideration in respect of assets other than unquoted shares		aii			
		iii	Total (ic + ii)		aiii			
	b	Deductions under section 48						
		i	Cost of acquisition with indexation		bi			
		ii	Cost of improvement with indexation		biv			
		iii	Expenditure wholly and exclusively in connection with transfer		bv			
		iv	Total (bi + bii+biii)		bvi			
	c	Balance (10aiii – biv)					10c	
	d	Deduction under section 54D//54F/54G/54GA (Specify details in item D below)			10d			
	e	Long-term Capital Gains on assets at B10 above (10c- 10d)					B10e	
11	Amount deemed to be long-term capital gains							
	Whether any amount of unutilized capital gain on asset transferred during the previous year shown below was deposited in the Capital Gains Accounts Scheme within due date for that year?							
	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below							
	Sl.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired/constructed		Amount not used for new asset or remained unutilized in Capital gains account (X)		
				Year in which asset acquired/constructed	Amount utilised out of Capital Gains account			
	i	2018-19	54/54D/54F/54G/54GA					
	ii	2019-20	54B					
	b	Amount deemed to be long-term capital gains, other than at 'a'						
	Total amount deemed to be long-term capital gains (xi + xii + b)						B11	
12	Pass Through Income/Loss in the nature of Long-Term Capital Gain, (Fill up schedule PTI) (B12a1+B12a2 + B12b)							
	a1	Pass Through Income/Loss in the nature of Long-Term Capital Gain, chargeable @ 10%			B12a1			
	a2	Pass Through Income/Loss in the nature of Long-Term Capital Gain, chargeable @ 10% - under sections other than u/s. 112A			B12a2			
	b	Pass Through Income/Loss in the nature of Long-Term Capital Gain, chargeable @ 20%			B12b			
13	Amount of LTCG included in items B1 to B12 but not chargeable to tax or chargeable at special rates in India as per DTAA							

Sl. No.	Amount of income	Item No. B1 to B12 above in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate (lower of (6) or (9))	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
I										
II										
a	Total amount of LTCG not chargeable to tax as per DTAA									B13a
b	Total amount of LTCG chargeable to tax at special rates as per DTAA									B13b
14	Total long term capital gain chargeable under I.T. Act (B1e + B2e + B3e + B4e + B5f + B6c + B7e + B8f + B9c + B9f + B10e + B11 + B12 - B13a)									B14
C Income chargeable under the head "CAPITAL GAINS" (A10 + B14) (take B14 as nil, if loss)										C
D Information about deduction claimed against Capital Gains										
1	In case of deduction u/s 54/54B/54D/54EC /54F/54G/54GA/115F give following details									
a	Deduction claimed u/s 54									
i	Date of transfer of original asset						ai	dd/mm/yyyy		
ii	Cost of new residential house						aii			
iii	Date of purchase /construction of new residential house						aiii	dd/mm/yyyy		
iv	Amount deposited in Capital Gains Accounts Scheme before due date						aiv			
v	Amount of deduction claimed						av			
b	Deduction claimed u/s 54B									
i	Date of transfer of original asset						bi	dd/mm/yyyy		
ii	Cost of new agricultural land						bii			
iii	Date of purchase of new agricultural land						biii	dd/mm/yyyy		
iv	Amount deposited in Capital Gains Accounts Scheme before due date						biv			
v	Amount of deduction claimed						bv			
c	Deduction claimed u/s 54D									
i	Date of acquisition of original asset						ci	dd/mm/yyyy		
ii	Cost of purchase/ construction of new land or building for industrial undertaking						cii			
iii	Date of purchase of new land or building						ciii	dd/mm/yyyy		
iv	Amount deposited in Capital Gains Accounts Scheme before due date						civ			
v	Amount of deduction claimed						cv			
d	Deduction claimed u/s 54EC									
i	Date of transfer of original asset						di	dd/mm/yyyy		
ii	Amount invested in specified/notified bonds (not exceeding fifty lakh rupees)						dii			
iii	Date of investment						diii	dd/mm/yyyy		
iv	Amount of deduction claimed						div			
e	Deduction claimed u/s 54F									
i	Date of transfer of original asset						ei	dd/mm/yyyy		
ii	Cost of new residential house						eii			
iii	Date of purchase/construction of new residential house						eiii	dd/mm/yyyy		
iv	Amount deposited in Capital Gains Accounts Scheme before due date						eiv			
v	Amount of deduction claimed						ev			
f	Deduction claimed u/s 54G									
i	Date of transfer of original asset from urban area						fi	dd/mm/yyyy		
ii	Cost and expenses incurred for purchase or construction of new asset						fii			
iii	Date of purchase/construction of new asset in an area other than urban area						fiii	dd/mm/yyyy		
iv	Amount deposited in Capital Gains Accounts Scheme before due date						fiv			
v	Amount of deduction claimed						fv			
g	Deduction claimed u/s 54GA									
i	Date of transfer of original asset from urban area						gi	dd/mm/yyyy		
ii	Cost and expenses incurred for purchase or construction of new asset						gii			
iii	Date of purchase/construction of new asset in SEZ						giii	dd/mm/yyyy		

h	iv	Amount deposited in Capital Gains Accounts Scheme before due date	giv	
	v	Amount of deduction claimed	gv	
	Deduction claimed u/s 115F (for Non-Resident Indians)			
	i	Date of transfer of original foreign exchange asset	hi	dd/mm/yyyy
	ii	Amount invested in new specified asset or savings certificate	hii	
	iii	Date of investment	hiii	dd/mm/yyyy
iv	Amount of deduction claimed	hiv		
i	Total deduction claimed (1a + 1b + 1c + 1d + 1e + 1f + 1g + 1h)		li	
2	In case of deduction u/s 54GB, furnish PAN of the company			

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

Sl	Type of Capital Gain	Capital Gain of current year (Fill this column only if computed figure is positive)	Short term capital loss				Long term capital loss			Current year's capital gains remaining after set off (9=1-2-3-4-5-6-7-8)
			15%	30%	applicable rate	DTA A rates	10%	20%	DTA A rates	
			1	2	3	4	5	6	7	
i	Capital Loss to be set off (Fill this row only, if figure computed is negative)		$(A3e^*+A4a^*+A8a^*)$	$(A5e^*+A8b^*)$	$(A1e^*+A2c^*+A4b^*+A6g^*+A7^*+A8c^*)$	A9b	$(B4e^*+B5c^*+B7e^*+B8c^*+B9c^*+B12a^*)$	$(B1e^*+B2e^*+B3e^*+B6c^*+B9f^*+B10e^*+B11^*+B12b^*)$	B13b	
ii	15%	$(A3e^*+A4a^*+A8a^*)$								
iii	30%	$(A5e^*+A8b^*)$								
iv	applicable rate	$(A1e^*+A2c^*+A4b^*+A6g^*+A7^*+A8c^*)$								
v	DTAA rates	A9b								
vi	10%	$(B4e^*+B5c^*+B7e^*+B8c^*+B9c^*+B12a^*)$								
vii	20%	$(B1e^*+B2e^*+B3e^*+B6c^*+B9f^*+B10e^*+B11^*+B12b^*)$								
viii	DTAA rates	B13b								
ix	Total loss set off (ii + iii + iv + v + vi + vii + viii)									
x	Loss remaining after set off (i- ix)									

The figures of STCG in this table (A1e\* etc.) are the amounts of STCG computed in respective column (A1-A 9) as reduced by the amount of STCG not chargeable to tax or chargeable at special rates as per DTAA, which is included therein, if any.

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

**F** Information about accrual/receipt of capital gain

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

5	Long- term capital gains taxable at the rate of 10% <i>Enter value from item 5x of schedule BFLA, if any.</i>				
6	Long- term capital gains taxable at the rate of 20% <i>Enter value from item 5xi of schedule BFLA, if any.</i>				
7	Long- term capital gains taxable at the rate DTAA rates <i>Enter value from item 5xii of schedule BFLA, if any.</i>				
<b>NOT E</b>	<i>Please include the income of the specified persons (spouse, minor child etc.) referred to in Schedule SPI while computing the income under this head</i>				





**Schedule OS Income from other sources**

1		Gross income chargeable to tax at normal applicable rates (1a+ 1b+ 1c+ 1d + 1e)				1
OTHER SOURCES	<b>A Dividends, Gross</b>					<b>1a</b>
	<b>i</b>	Dividend income other than ii	<b>ai</b>			
	<b>ii</b>	Dividend income u/s 2(22)(e)	<b>aii</b>			
	<b>B Interest, Gross (bi + bii + biii + biv + bv+bvi+bvii+bviii+bix)</b>					<b>1b</b>
	<b>i</b>	From Savings Bank	<b>bi</b>			
	<b>ii</b>	From Deposits (Bank/ Post Office/ Co-operative Society/)	<b>bii</b>			
	<b>iii</b>	From Income-tax Refund	<b>biii</b>			
	<b>iv</b>	In the nature of Pass-through income/Loss	<b>biv</b>			
	<b>v</b>	Interest accrued on contributions to provident fund to the extent taxable as per first proviso to section 10(11) 10(12)	<b>bv</b>			
	<b>vi</b>	Interest accrued on contributions to provident fund to the extent taxable as per Second proviso to section 10(11) 10(12)	<b>bvi</b>			
	<b>vii</b>	Interest accrued on contributions to provident fund to the extent taxable as per first proviso to section 10(12)	<b>bvii</b>			
	<b>viii</b>	Interest accrued on contributions to provident fund to the extent taxable as per second proviso to section 10(12)	<b>bviii</b>			
	<b>ix</b>	Others	<b>bix</b>			
	<b>c</b>	Rental income from machinery, plants, buildings, etc., Gross				<b>1c</b>
	<b>d</b>	Income of the nature referred to in section 56(2)(x) which is chargeable to tax (di + dii + diii + div + dv)				<b>1d</b>
	<b>i</b>	Aggregate value of sum of money received without consideration				<b>di</b>
	<b>ii</b>	In case immovable property is received without consideration, stamp duty value of property				<b>dii</b>
	<b>iii</b>	In case immovable property is received for inadequate consideration, stamp duty value of property in excess of such consideration				<b>diii</b>
	<b>iv</b>	In case any other property is received without consideration, fair market value of property				<b>div</b>
	<b>v</b>	In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration				<b>dv</b>
<b>e</b>	Any other income (please specify nature)				<b>1e</b>	
	<b>Sl. No.</b>	<b>Nature</b>			<b>Amount</b>	
	1	Family Pension				
	2	Income from retirement benefit account maintained in a notified country u/s 89A				
	3	Income from retirement benefit account maintained in a country other than notified country u/s 89A				
	Rows can be added as required					
2		Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e + 2f related to Sl. No. 1)				2
<b>a</b>	Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB				<b>2a</b>	
<b>b</b>	Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)				<b>2b</b>	
<b>i</b>	Cash credits u/s 68	<b>bi</b>				
<b>ii</b>	Unexplained investments u/s 69	<b>bii</b>				
<b>iii</b>	Unexplained money etc. u/s 69A	<b>biii</b>				
<b>iv</b>	Undisclosed investments etc. u/s 69B	<b>biv</b>				
<b>v</b>	Unexplained expenditure etc. u/s 69C	<b>bv</b>				
<b>vi</b>	Amount borrowed or repaid on hundi u/s 69D	<b>bvi</b>				
<b>c</b>	Accumulated balance of recognised provident fund taxable u/s 111				<b>2c</b>	
	<b>S.No.</b>	<b>Assessment Year</b>	<b>Income benefit</b>	<b>Tax benefit</b>		
	(i)	(ii)	(iii)	(iv)		
<b>d</b>	Any other income chargeable at special rate (total of di to dxx)				<b>2d</b>	
<b>i</b>	Dividends received by non-resident (not being company) or foreign company chargeable u/s 115A(1)(a)(i)		<b>di</b>			
<b>ii</b>	Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii)		<b>dii</b>			



	iii	Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia)	diii									
	iv	Interest referred to in section 194LC (1)-chargeable u/s 115A(1)(a)(iiaa)@5%	div									
	v	Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab)	dv									
	vi	Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)	dvi									
	vii	Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii)	dvii									
	viii	Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b)(A) & 115A(1)(b)(B)	dviii									
	ix	Income by way of interest on bonds purchased in foreign currency by non-residents - chargeable u/s 115AC	dix									
	x	Income by way of dividend on GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC	dx									
	xi	Income by way of dividends from GDRs purchased in foreign currency by residents - chargeable u/s 115ACA	dxii									
	xii	Income (other than dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)	dxiii									
	xiii	Income by way of interest received by an FII on bonds or Government securities referred to in section 194LD - chargeable as per proviso to section 115AD(1)(i)	dxiii									
	xiv	Income received by non-residents sportsmen or sports associations chargeable u/s 115BBA	dxiv									
	xv	Anonymous Donations in certain cases chargeable u/s 115BBC	dxvi									
	xvi	Interest referred to in Proviso to section 194LC(1)-chargeable u/s 115A(1)(a)(iiaa)@4%	dxvi									
	xvii	Income by way of royalty from patent developed and registered in India - chargeable u/s 115BBF	dxvii									
	xviii	Income by way of transfer of carbon credits-chargeable u/s 115BBG	dxviii									
	xix	Income being dividend received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)	dxix									
	xx	Investment Income of a Non-Resident Indian - chargeable u/s 115E	dxix									
e	Pass through income in the nature of income from other sources chargeable at special rates (drop down to be provided)										2e	
f	Amount included in 1 and 2 above, which is chargeable at special rates in India as per DTAA (total of column (2) of table below)										2f	
	Sl. No.	Amount of income	Item No.1ai,1b to 1d & 2 in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate (lower of (6) or (9))		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
	I											
	II											

3	Deductions under section 57 (other than those relating to income chargeable at special rates under 2a, 2b, 2d, 2e & 2f)												
	A(i)	Expenses / Deductions other than entered in "C" (in case of other than family pension)					3A(i)						
	A(ii)	Deduction u/s 57(iia) (in case of family pension only)					3A(ii)						
	B	Depreciation (available only if income offered in I.C of "Schedule OS")					3B						
	C	Interest expenditure on dividend u/s 57(1) (Available only if income offered in 1a)-					3C						
	Ci	Eligible Interest expenditure u/s 57(1) - computed value					3Ci						
	D	Total					3D						
4	Amounts not deductible u/s 58										4		
5	Profits chargeable to tax u/s 59										5		

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

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

Schedule CYLA		Details of Income after set-off of current years losses					
CURRENT YEAR LOSS ADJUSTMENT	SL.No	Head/ Source of Income	Income of current year (Fill this column only if income is zero or positive)	House property loss of the current year set off	Business Loss (other than speculation loss or specified business loss) of the current year set off	Other sources loss (other than loss from owning race horses) of the current year set off	Current year's Income remaining after set off
			1	2	3	4	5=1-2-3-4
	I	Loss to be set off → (Fill this row only if computed figure is negative)		(4 of Schedule -HP)	(2v of item E of Schedule BP)	(6 of Schedule-OS)	
	ii	Salaries	(6 of Schedule S)				
	iii	House property	(4 of Schedule HP)				
	Iv	Income from Business (excluding speculation profit and income from specified business) or profession	(A38 of Schedule BP)				
	V	Speculative Income	(3ii of item E of Schedule BP)				
	Vi	Specified Business Income	(3iii of item E of Schedule BP)				
	Vii	Short-term capital gain taxable @ 15%	(9ii of item E of Schedule CG)				
	Viii	Short-term capital gain taxable @ 30%	(9iii of item E of Schedule CG)				



	iii	2012-13									
	iv	2013-14									
	v	2014-15									
	vi	2015-16									
	vii	2016-17									
	viii	2017-18									
	ix	2018-19									
	x	2019-20									
	Xi	2020-21									
	Xii	2021-22									
	xii	Total of earlier year losses b/f									
	Xiv	Adjustment of above losses in Schedule BFLA		(2ii of Schedule BFLA)		(2iii of Schedule BFLA)	(2iv of Schedule BFLA)	(2v of Schedule BFLA)			(2xiv of Schedule BFLA)
	xv	2022-23 (Current year losses to be carried forward)		(2xviii of Schedule CYLA)		(3xviii of Schedule CYLA)	(B43 of Schedule BP, if -ve)	(C49 of Schedule BP, if -ve)	(2x+3x+4x+5x) of item E of Schedule CG)	((6x+7x+8x) of item E of Schedule CG)	(8e of Schedule OS, if -ve)
	xvi	Total loss Carried forward to future years									

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

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

**Schedule ICDS Effect of Income Computation Disclosure Standards on profit**

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

**Schedule 10AA Deduction under section 10AA**

DEDU CTIO	Deductions in respect of units located in Special Economic Zone			
	Sl	Undertaking	Assessment year in which unit begins to manufacture/produce/provide services	Amount of deduction
	Sl			

a	Undertaking No.1		a	(item 17 of Annexure A of Form 56F for Undertaking 1)	
b	Undertaking No.2		b	(item 17 of Annexure A of Form 56F for Undertaking 2)	
c	Total deduction under section 10AA (a + b)				c

**Schedule 80G** Details of donations entitled for deduction under section 80G

DETAILS OF DONATIONS	<b>A</b> Donations entitled for 100% deduction without qualifying limit						
	Name and address of donee		PAN of Donee	Amount of donation			Eligible Amount of donation
				Donation in cash	Donation in other mode	Total Donation	
	i						
	ii						
	iii	Total					
	<b>B</b> Donations entitled for 50% deduction without qualifying limit						
	Name and address of donee		PAN of Donee	Amount of donation			Eligible Amount of donation
				Donation in cash	Donation in other mode	Total Donation	
	i						
	ii						
	iii	Total					
	<b>C</b> Donations entitled for 100% deduction subject to qualifying limit						
	Name and address of donee		PAN of Donee	Amount of donation			Eligible Amount of donation
				Donation in cash	Donation in other mode	Total Donation	
	i						
ii							
iii	Total						
<b>D</b> Donations entitled for 50% deduction subject to qualifying limit							
Name and address of donee		PAN of Donee	Amount of donation			Eligible Amount of donation	
			Donation in cash	Donation in other mode	Total Donation		
i							
ii							

**Schedule 80GGA** (applicable in the case of a partner of firm deriving only profit from the firm) Details of donations for scientific research or rural development

S. No.	Relevant clause under which deduction is claimed (drop down to be provided)	Name and address of Donee	PAN of Donee	Amount of donation			Eligible Amount of donation
				Donation in cash	Donation in other mode	Total Donation	
	i						
	ii						
		Total donation					

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

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

**Schedule 80-IA**

a	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(iv) [Power]	a1	Undertaking No. 1	(item 30 of Form 10CCB of the undertaking)	
		a2	Undertaking No. 2	(item 30 of Form 10CCB of the undertaking)	
b	Total deductions under section 80-IA (a1 + a2)				b

**Schedule 80-IB** Deductions under section 80-IB

a	Deduction in respect of industrial undertaking located in Jammu & Kashmir or Ladakh [Section 80-IB(4)]	a1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		a2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
b	Deduction in the case of undertaking which begins commercial production or refining of mineral oil [Section 80-IB(9)]	b1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		b2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
c	Deduction in the case of an undertaking developing and building housing projects [Section 80-IB(10)]	c1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		c2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
d	Deduction in the case of an undertaking engaged in processing, preservation and packaging of fruits, vegetables, meat, meat products, poultry, marine or dairy products [Section 80-IB(11A)]	d1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		d2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
e	Deduction in the case of an undertaking engaged in integrated business of handling, storage and transportation of food grains [Section 80-IB(11A)]	e1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		e2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
f	Total deduction under section 80-IB (Total of a1 to e2)			f

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

a	Deduction in respect of undertaking located in Sikkim	a1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		a2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
b	Deduction in respect of undertaking located in Himachal Pradesh	b1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		b2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
c	Deduction in respect of undertaking located in Uttaranchal	c1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		c2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
d	Deduction in respect of undertaking located in North-East			
da	Assam	da1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		da2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
db	Arunachal Pradesh	db1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		db2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
dc	Manipur	dc1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		dc2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
dd	Mizoram	dd1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		dd2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
de	Meghalaya	de1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		de2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
df	Nagaland	df1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		df2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
dg	Tripura	dg1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		dg2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
dh	Total deduction for undertakings located in North-east (total of da1 to dg2)	dh		
e	Total deduction under section 80-IC or 80-IE (a + d + c + dh)	e		

**Schedule VI-A** Deductions under Chapter VI-A

TOTAL DEDUCTIONS	<b>1 Part B- Deduction in respect of certain payments</b>						
	a	80C		b		80CCC	
	c	80CCD(1)		d		80CCD(1B)	
	e	80CCD(2)		f		80D	
	g	80DD		h		80DDB	
	i	80E		j		80EE	
	k	80EEA		l		80EEB	
	m	80G		n		80GG	
	o	80GGA		o(i)		80GGC	
	Total Deduction under Part B (total of a to o(i))					1	
	<b>2 Part C- Deduction in respect of certain incomes</b>						
	p	80-IA	(b of Schedule 80-IA)	Q			80-IAB
	r	80-IB	(f of Schedule 80-IB)	S			80-IBA
t	80-IC/ 80-IE	(e of Schedule 80-IC/ 80-IE)	U	80JJA			
v	80JJAA	[Sl.no. 5I(eiv) +5II of Annexure to Form 10DA]	W	80QQB			
x	80RRB						
Total Deduction under Part C (total of p to w)				2			

<b>3</b>	<b>Part CA and D- Deduction in respect of other incomes/other deduction</b>				
	<b>i</b>	<b>80TTA</b>		<b>ii</b>	<b>80TTB</b>
	<b>iii</b>	<b>80U</b>			
	<b>Total Deduction under Part CA and D (total of i, ii and iii)</b>				<b>3</b>
<b>4</b>	<b>Total deductions under Chapter VI-A (1 + 2 + 3)</b>				<b>4</b>

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

<b>1</b>	<b>Total Income as per item 14 of PART-B-TI</b>				<b>1</b>
<b>2</b>	<b>Adjustment as per section 115JC(2)</b>				
	<b>A</b>	<b>Deduction claimed under any section included in Chapter VI-A under the heading "C.—Deductions in respect of certain incomes"</b>	<b>2a</b>		
	<b>B</b>	<b>Deduction claimed u/s 10AA</b>	<b>2b</b>		
	<b>C</b>	<b>Deduction claimed u/s 35AD as reduced by the amount of depreciation on assets on which such deduction is claimed</b>	<b>2c</b>		
	<b>D</b>	<b>Total Adjustment (2a+ 2b+ 2c)</b>	<b>2d</b>		
<b>3</b>	<b>Adjusted Total Income under section 115JC(1) (1+2d)</b>				<b>3</b>
	<b>a</b>	<b>Adjusted Total Income u/s 115JC from units located in IFSC, if any</b>	<b>3a</b>		
	<b>b</b>	<b>Adjusted Total Income u/s 115JC from other Units (3-3a)</b>	<b>3b</b>		
<b>4</b>	<b>Tax payable under section 115JC [(9% of (3a)+ 18.5% of (3b)] (if 3 is greater than Rs. 20 lakhs)</b>				<b>4</b>

**Schedule AMTC** Computation of tax credit under section 115JD

<b>1</b>	<b>Tax under section 115JC in assessment year 2022-23 (1d of Part-B-TTI)</b>				<b>1</b>	
<b>2</b>	<b>Tax under other provisions of the Act in assessment year 2022-23 (2i of Part-B-TTI)</b>				<b>2</b>	
<b>3</b>	<b>Amount of tax against which credit is available [enter (2 – 1) if 2 is greater than 1, otherwise enter 0]</b>				<b>3</b>	
<b>4</b>	<b>Utilisation of AMT credit Available (Sum of AMT credit utilized during the current year is subject to maximum of amount mentioned in 3 above and cannot exceed the sum of AMT Credit Brought Forward)</b>					
	<b>S. No.</b>	<b>Assessment Year (A)</b>	<b>AMT Credit</b>		<b>AMT Credit Utilised during the Current Assessment Year (C)</b>	<b>Balance AMT Credit Carried Forward (D)= (B3) –(C)</b>
			<b>Gross (B1)</b>	<b>Set-off in earlier assessment years (B2)</b>	<b>Balance brought forward to the current assessment year (B3) = (B1) – (B2)</b>	
	<b>i</b>	<b>2013-14</b>				
	<b>ii</b>	<b>2014-15</b>				
	<b>iii</b>	<b>2015-16</b>				
	<b>iv</b>	<b>2016-17</b>				
	<b>v</b>	<b>2017-18</b>				
	<b>vi</b>	<b>2018-19</b>				
	<b>vii</b>	<b>2019-20</b>				
	<b>viii</b>	<b>2020-21</b>				
	<b>ix</b>	<b>2021-22</b>				
	<b>x</b>	<b>Current AY (enter 1 -2, if 1&gt;2 else enter 0)</b>				
	<b>xi</b>	<b>Total</b>				
<b>5</b>	<b>Amount of tax credit under section 115JD utilised during the year [total of item no 4 (C)]</b>				<b>5</b>	
<b>6</b>	<b>Amount of AMT liability available for credit in subsequent assessment years [total of 4 (D)]</b>				<b>6</b>	

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

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

**Schedule SI**

SPECIAL RATE	Sl No	Section	<input checked="" type="checkbox"/>	Special rate (%)	Income(i)	Tax thereon (ii)
	1	111- Accumulated balance of recognised provident for prior years			(2ciii of Schedule OS)	(2civ of Schedule OS)
	2	111A or Section 115AD(1)(b)(ii)-Proviso (STCG on shares units on which where STT paid)	<input type="checkbox"/>	15	(part of 5vi of Schedule BFLA)	
	3	115AD(STCG for FIIs on securities where STT not paid)	<input type="checkbox"/>	30	(part of 5vii of Schedule BFLA)	

4	112 proviso (LTCG on listed securities/ units without indexation)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
5	112(1)(c)(iii) (LTCG for non-resident on unlisted securities)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
6	115AC (LTCG for non-resident on bonds/GDR)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
7a	115AC (Income by way of interest received by non-resident on bonds purchased in foreign currency)	<input type="checkbox"/>	10	(part of 2dix of Schedule OS)	
7b	115AC (Income by way of Dividend received by non-resident from GDR purchased in foreign currency)	<input type="checkbox"/>	10	(part of 2dx of Schedule OS)	
8	115ACA (LTCG for an employee of specified company on GDR)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
9	115AD (LTCG for FIIs on securities)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
10	115E (LTCG for non-resident Indian on specified asset)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
11	112 (LTCG on others)	<input type="checkbox"/>	20	(5xi of Schedule BFLA)	
12	112A or section 115AD(1)(b)(iii)-proviso (LTCG on sale of shares or units on which STT is paid)	<input type="checkbox"/>	10	(5(x) of Schedule BFLA)	
13	STCG Chargeable at special rates in India as per DTAA	<input type="checkbox"/>		(part of 5ix of Schedule BFLA)	
14	LTCG Chargeable at special rates in India as per DTAA	<input type="checkbox"/>		(part of 5xii of Schedule BFLA)	
15	115BB (Winnings from lotteries, puzzles, races, games etc.)	<input type="checkbox"/>	30	(2a of Schedule OS)	
16	115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D)	<input type="checkbox"/>	60	(2b of Schedule OS)	
17	115BBF (Tax on income from patent)				
	A Income under head business or profession	<input type="checkbox"/>	10	(3e of Schedule BP)	
	B Income under head other sources	<input type="checkbox"/>	10	(2dxvii of Schedule OS)	
18	115BBG (Tax on income from transfer of carbon credits)				
	A Income under head business or profession	<input type="checkbox"/>	10	(3f of Schedule BP)	
	B Income under head other sources	<input type="checkbox"/>	10	(2dxviii of Schedule OS)	
19	115A(1)(b)(A) & 115A(1)(b)(B) (Income of a non-resident from Royalty)	<input type="checkbox"/>	10	(part of 2dvii of Schedule OS)	
20	Income from other sources chargeable at special rates in India as per DTAA	<input type="checkbox"/>		(part of 2f of Schedule OS)	
21	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15%	<input type="checkbox"/>	15	(part of 5vi of Schedule BFLA)	
22	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30%	<input type="checkbox"/>	30	(part of 5vii of Schedule BFLA)	
23	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% u/s. 112A	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
24	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% u/s. other than section 112A		10	(part of 5x of Schedule BFLA)	
25	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20%	<input type="checkbox"/>	20	(part of 5xi of Schedule BFLA)	
26	Pass through income in the nature of income from other source chargeable at special rates (Please choose from drop down menu)	<input type="checkbox"/>		(2e of Schedule OS)	
27	Any other income chargeable at special rate (Please choose from drop down menu)	<input type="checkbox"/>		(2d of Schedule OS)	
			<b>Total</b>		

**Schedule IF Information regarding partnership firms in which you are partner**

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

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

EXEMPT INCOME	1	Interest income				1	
	2	i	Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules)		I		
		i	Expenditure incurred on agriculture		ii		
		iii	Unabsorbed agricultural loss of previous eight assessment years		iii		
		iv	Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 (from Sl. No. 39 of Sch. BP)		iv		



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

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

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

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

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

TAX ON SECONDARY ADJUSTMENTS AS	1	Amount of primary adjustments on which option u/s 92CE(2A) is exercised & such excess money has not been repatriated within the prescribed time (please indicate the total of adjustments made in respect of all the AYs)					
	2	a	Additional Income tax payable @ 18% on above				
		b	Surcharge @ 12% on "a"				
		c	Health & Education cess on (a+b)				
		d	Total Additional tax payable (a+b+c)				
3	Taxes paid						
4	Net tax payable (2d-3)						
5	Date(s) of deposit of tax on	Date 1	Date 2	Date 3	Date 4	Date 5	Date 6

	secondary adjustments as per section 92CE(2A)	(DD/MM/YYYY)	(DD/MM/YYYY)	(DD/MM/YYYY)	(DD/MM/YYYY)	(DD/MM/YYYY)	(DD/MM/YYYY)
6	Name of Bank and Branch						
7	BSR Code						
8	Serial number of challan						
9	Amount deposited						

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

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

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

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

Schedule FA		Details of Foreign Assets and Income from any source outside India										
DETAILS OF FOREIGN ASSETS	A1	Details of Foreign Depository Accounts held (including any beneficial interest) at any time during the calendar year ending as on 31 <sup>st</sup> December 2021										
	Sl No	Country name	Country code	Name of financial institution	Address of financial institution	ZIP code	Account number	Status	Account opening date	Peak balance during the period	Closing balance	Gross interest paid/credited to the account during the period
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	(i)											
	(ii)											
	A2	Details of Foreign Custodial Accounts held (including any beneficial interest) at any time during the calendar year ending as on 31 <sup>st</sup> December 2021										
Sl No	Country name	Country code	Name of financial institution	Address of financial institution	ZIP code	Account number	Status	Account opening date	Peak balance during the period	Closing balance	Gross amount paid/credited to the account during the period (drop down to be provided specifying nature of amount viz. interest/dividend/proceeds from sale or redemption of financial assets/ other income)	

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
(i)												
(ii)												
<b>A3</b>	<b>Details of Foreign Equity and Debt Interest held (including any beneficial interest) in any entity at any time during the calendar year ending as on 31<sup>st</sup> December 2021</b>											
SI No	Country name	Country code	Name of entity	Address of entity	ZIP code	Nature of entity	Date of acquiring the interest	Initial value of the investment	Peak value of investment during the period	Closing value	Total gross amount paid/credited with respect to the holding during the period	Total gross proceeds from sale or redemption of investment during the period
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
(i)												
(ii)												
<b>A4</b>	<b>Details of Foreign Cash Value Insurance Contract or Annuity Contract held (including any beneficial interest) at any time during the calendar year ending as on 31<sup>st</sup> December 2021</b>											
SI No	Country name	Country code	Name of financial institution in which insurance contract held	Address of financial institution	ZIP code	Date of contract	The cash value or surrender value of the contract	Total gross amount paid/credited with respect to the contract during the period				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)				
(i)												
(ii)												
<b>B</b>	<b>Details of Financial Interest in any Entity held (including any beneficial interest) at any time during the calendar year ending as on 31<sup>st</sup> December 2021</b>											
SI No	Country Name and code	Zip Code	Nature of entity	Name and Address of the Entity	Nature of Interest-Direct/ Beneficial owner/ Beneficiary	Date since held	Total Investment (at cost) (in rupees)	Income accrued from such Interest	Nature of Income	Income taxable and offered in this return		
										Amount	Schedule where offered	Item number of schedule
(1)	2(a)	2(b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(i)												
(ii)												
<b>C</b>	<b>Details of Immovable Property held (including any beneficial interest) at any time during the calendar year ending as on 31<sup>st</sup> December 2021</b>											
SI No	Country Name and code	ZIP Code	Address of the Property	Ownership-Direct/ Beneficial owner/ Beneficiary	Date of acquisition	Total Investment (at cost) (in rupees)	Income derived from the property	Nature of Income	Income taxable and offered in this return			
									Amount	Schedule where offered	Item number of schedule	
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(i)												
(ii)												
<b>D</b>	<b>Details of any other Capital Asset held (including any beneficial interest) at any time during the calendar year ending as on 31<sup>st</sup> December 2021</b>											
SI No	Country Name and code	ZIP Code	Nature of Asset	Ownership-Direct/ Beneficial owner/ Beneficiary	Date of acquisition	Total Investment (at cost) (in rupees)	Income derived from the asset	Nature of Income	Income taxable and offered in this return			
									Amount	Schedule where offered	Item number of schedule	
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(i)												
(ii)												
<b>E</b>	<b>Details of account(s) in which you have signing authority held (including any beneficial interest) at any time during the calendar year ending as on 31<sup>st</sup> December 2021 and which has not been included in A to D above.</b>											
SI No	Name of the Institution in which the account is held	Address of the Institution	Country Name and Code	ZIP Code	Name of the account holder	Account Number	Peak Balance/ Investment during the year (in rupees)	Whether income accrued is taxable in your hands?	If (7) is yes, Income accrued in the account	If (7) is yes, Income offered in this return		
										Amount	Schedule where offered	Item number of schedule
(1)	(2a)	(2b)	(3a)	(3b)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
(i)												
(ii)												
<b>F</b>	<b>Details of trusts, created under the laws of a country outside India, in which you are a trustee, beneficiary or settlor</b>											
SI	Country	ZIP	Name and	Name	Name	Name and	Date	Whether	If (8) is yes,	If (8) is yes, Income offered in this return		

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

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

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

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

**Schedule AL Assets and Liabilities at the end of the year (other than those included in Part A- BS) (applicable in a case where total income exceeds Rs.50 lakh)**

<b>DETAILS OF ASSETS AND LIABILITIES</b>	<b>A</b>	<b>Details of immovable assets</b>			
	Sl. No.	Description	Address	Pin code	Amount (cost) in Rs.
	(1)	(2)	(3)	(4)	(5)
	(i)				
	(ii)				
	<b>B</b>	<b>Details of movable assets</b>			
	Sl. No.	Description	Amount (cost) in Rs.		
	(1)	(2)	(3)		
	(i)	Jewellery, bullion etc.			
	(ii)	Archaeological collections, drawings, painting, sculpture or any work of art			
	(iii)	Vehicles, yachts, boats and aircrafts			
	(iv)	Financial assets	Amount (cost) in Rs.		
		(a) Bank (including all deposits)			
		(b) Shares and securities			
		(c) Insurance policies			
	(d) Loans and advances given				
	(e) Cash in hand				
<b>C</b>	<b>Interest held in the assets of a firm or association of persons (AOP) as a partner or member thereof</b>				
Sl. No.	Name and address of the firm(s)/ AOP(s)	PAN of the firm/ AOP		Assessee's investment in the firm/ AOP on cost basis	
(1)	(2)	(3)		(4)	
(i)					
(ii)					
<b>D</b>	<b>Liabilities in relation to Assets at (A + B + C)</b>				

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

**Schedule GST INFORMATION REGARDING TURNOVER/GROSS RECEIPT REPORTED FOR GST**

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

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

**Schedule: Tax Information related to Tax deferred - relatable to income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC deferred on ESOP**

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

**PART-B**

**Part B – TI Computation of total income**

TOTAL INCOME	<b>1 Salaries (6 of Schedule S)</b>		<b>1</b>	
	<b>2 Income from house property(4 of Schedule-HP) (enter nil if loss)</b>		<b>2</b>	
	<b>3 Profits and gains from business or profession</b>			
	<b>i</b>	<b>Profit and gains from business other than speculative business and specified business (A38 of Schedule BP) (enter nil if loss)</b>	<b>3i</b>	
	<b>ii</b>	<b>Profit and gains from speculative business (3(ii) of Table E of Schedule BP) (enter nil if loss and take the figure to schedule CFL)</b>	<b>3ii</b>	
	<b>iii</b>	<b>Profit and gains from specified business ( 3(iii) of Table E of Schedule BP) (enter nil if loss and take the figure to schedule CFL)</b>	<b>3iii</b>	
	<b>iv</b>	<b>Income chargeable to tax at special rates (3e &amp; 3f of Schedule BP)</b>	<b>3iv</b>	
	<b>v</b>	<b>Total (3i + 3ii + 3iii + 3iv) (enter nil if 3v is a loss)</b>	<b>3v</b>	
	<b>4 Capital gains</b>			
	<b>a Short term</b>			
	<b>i</b>	<b>Short-term chargeable @ 15% (9ii of item E of schedule CG)</b>	<b>ai</b>	
	<b>ii</b>	<b>Short-term chargeable @ 30% (9iii of item E of schedule CG)</b>	<b>a ii</b>	
	<b>iii</b>	<b>Short-term chargeable at applicable rate (9iv of item E of schedule CG)</b>	<b>a iii</b>	
	<b>iv</b>	<b>Short-term chargeable at special rates in India as per DTAA (9v of item E of Schedule CG)</b>	<b>a iv</b>	
	<b>v</b>	<b>Total Short-term (ai + aii + aiii+aiv) (enter nil if loss)</b>	<b>4av</b>	
<b>b Long-term</b>				
<b>i</b>	<b>Long-term chargeable @ 10% (9vi of item E of schedule CG)</b>	<b>bi</b>		
<b>ii</b>	<b>Long-term chargeable @ 20% (9vii of item E of schedule CG)</b>	<b>bii</b>		
<b>iii</b>	<b>Long-term chargeable at special rates in India as per DTAA (9viii of item E of schedule CG)</b>	<b>biii</b>		
<b>iv</b>	<b>Total Long-term (bi + bii+biii) (enter nil if loss)</b>	<b>4biv</b>		
<b>c</b>	<b>Total capital gains (4av+4biv) (enter nil if loss)</b>	<b>4c</b>		

<b>5</b>	<b>Income from other sources</b>		
	<b>a</b>	<b>Net income from other sources chargeable to tax at normal applicable rates (6 of Schedule OS) (enter nil if loss)</b>	<b>5a</b>
	<b>b</b>	<b>Income chargeable to tax at special rates (2 of Schedule OS)</b>	<b>5b</b>
	<b>c</b>	<b>Income from the activity of owning and maintaining race horses (8e of Schedule OS) (enter nil if loss)</b>	<b>5c</b>
	<b>d</b>	<b>Total (5a + 5b + 5c) (enter nil if loss)</b>	<b>5d</b>
<b>6</b>	<b>Total of head wise income (1 + 2 + 3v + 4c + 5d)</b>		<b>6</b>
<b>7</b>	<b>Losses of current year to be set off against 6 (total of 2xvii, 3xvii and 4xvii of Schedule CYLA)</b>		<b>7</b>
<b>8</b>	<b>Balance after set off current year losses (6 – 7) (total of serial number (ii) to (xv) column 5 of Schedule CYLA+5b+3iv)</b>		<b>8</b>
<b>9</b>	<b>Brought forward losses to be set off against 8 (total of 2xvi, 3xvi and 4xvi of Schedule BFLA)</b>		<b>9</b>
<b>10</b>	<b>Gross Total income (8-9) (also total of serial no (i) to (xiv) of column 5 of Schedule BFLA+ 5b+ 3iv)</b>		<b>10</b>
<b>11</b>	<b>Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 10</b>		<b>11</b>
<b>12</b>	<b>Deductions under Chapter VI-A</b>		
	<b>a</b>	<b>Part-B, CA and D of Chapter VI-A [(1 + 3) of Schedule VI-A and limited upto (total of i, ii, iii, iv, v, viii, xiii, xiv) of column 5 of BFLA]</b>	<b>12a</b>
	<b>b</b>	<b>Part-C of Chapter VI-A [(2 of Schedule VI-A)]</b>	<b>12b</b>
	<b>c</b>	<b>Total (12a + 12b) [limited upto (10-11)]</b>	<b>12c</b>
<b>13</b>	<b>Deduction u/s 10AA (c of Sch. 10AA)</b>		<b>13</b>
<b>14</b>	<b>Total income (10 - 12c - 13)</b>		<b>14</b>
<b>15</b>	<b>Income which is included in 14 and chargeable to tax at special rates (total of (i) of schedule SI)</b>		<b>15</b>
<b>16</b>	<b>Net agricultural income/ any other income for rate purpose (2v of Schedule EI)</b>		<b>16</b>
<b>17</b>	<b>Aggregate income (14-15+16) [applicable if (14-15) exceeds maximum amount not chargeable to tax]</b>		<b>17</b>
<b>18</b>	<b>Losses of current year to be carried forward (total of row xv of Schedule CFL)</b>		<b>18</b>
<b>19</b>	<b>Deemed income under section 115JC (3 of Schedule AMT)</b>		<b>19</b>

**Part B – TTI Computation of tax liability on total income**

COMPUTATION OF TAX LIABILITY	<b>1</b>	<b>a</b>	<b>Tax payable on deemed total income under section 115JC (4 of Schedule AMT)</b>		<b>1a</b>	
		<b>b</b>	<b>Surcharge on (a) (if applicable)</b>		<b>1b</b>	
		<b>c</b>	<b>Health and Education Cess @ 4% on (1a+1b) above</b>		<b>1c</b>	
		<b>d</b>	<b>Total Tax Payable on deemed total income (1a+1b+1c)</b>		<b>1d</b>	
	<b>2</b>	<b>Tax payable on total income</b>				
		<b>A</b>	<b>Tax at normal rates on 17 of Part B-TI</b>	<b>2a</b>		
		<b>B</b>	<b>Tax at special rates (total /of col. (ii) of Schedule-SI)</b>	<b>2b</b>		
		<b>C</b>	<b>Rebate on agricultural income [applicable if (14-15) of Part B-TI exceeds maximum amount not chargeable to tax]</b>	<b>2c</b>		
		<b>D</b>	<b>Tax Payable on Total Income (2a + 2b – 2c)</b>		<b>2d</b>	
		<b>E</b>	<b>Rebate under section 87A</b>		<b>2e</b>	
		<b>F</b>	<b>Tax payable after rebate (2d – 2e)</b>		<b>2f</b>	
		<b>G</b>	<b>Surcharge</b>	<b>Surcharge computed before marginal relief</b>	<b>Surcharge after marginal relief</b>	
			<b>i</b>	<b>@ 25% of 17(ii) of Schedule SI</b>	<b>2gi</b>	
					<b>2g(ii)</b>	
			<b>ii</b>	<b>@10% or 15%, as applicable of 2(ii),3(ii), 9(ii), 12(ii), 22(ii), 24(ii) Dividend income u/s 115AD(1)(a) of Schedule SI and Dividend income included in Part B TI</b>	<b>2gii</b>	
			<b>iii</b>	<b>On [(2f) – (17(ii),2(ii),3(ii), 9(ii), 12(ii), 22(ii), 24(ii) of Schedule SI)]</b>	<b>2giii</b>	
			<b>iv</b>	<b>Total (ia + iia)</b>		<b>2giv</b>
		<b>H</b>	<b>Health and Education Cess @ 4% on (2f + 2giii)</b>		<b>2h</b>	
		<b>I</b>	<b>Gross tax liability (2f + 2giv + 2h)</b>		<b>2i</b>	
	<b>3</b>	<b>Gross tax payable (higher of 1d and 2i) (3a+3b)</b>				<b>3</b>
<b>3a</b>	<b>Tax on income without including income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC ( Schedule Salary) (3-3b)</b>				<b>3a</b>	
<b>3b</b>	<b>Tax deferred - relatable to income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC</b>				<b>3b</b>	
<b>3c</b>	<b>Tax deferred from earlier years but payable during current AY (total of col 7 of schedule Tax deferred on ESOP)</b>				<b>3c</b>	
<b>4</b>	<b>Credit under section 115JD of tax paid in earlier years (applicable if 2i is more than 1d) (5 of Schedule AMTC)</b>				<b>4</b>	
<b>5</b>	<b>Tax payable after credit under section 115JD (3a +3c - 4)</b>				<b>5</b>	
<b>6</b>	<b>Tax relief</b>					
	<b>a</b>	<b>Section 89 (Please ensure to submit Form 10E to claim this relief)</b>		<b>6a</b>		

	b	Section 90/90A (2 of Schedule TR)	6b			
	c	Section 91 (3 of Schedule TR)	6c			
	d	Total (6a + 6b+ 6c)		6d		
7	Net tax liability (5 – 6d) (enter zero if negative)				7	
8	Interest and fee payable					
	a	Interest for default in furnishing the return (section 234A)	8a			
	b	Interest for default in payment of advance tax (section 234B)	8b			
	c	Interest for deferment of advance tax (section 234C)	8c			
	d	Fee for default in furnishing return of income (section 234F)	8d			
	e	Total Interest and Fee Payable (8a+8b+8c+8d)		8e		
9	Aggregate liability (7 + 8e)				9	
TAXES PAID	10	Taxes Paid				
	a	Advance Tax (from column 5 of 17A)	10a			
	b	TDS (total of column 5 of 18B and column 9 of 17C)	10b			
	c	TCS (column 7 of 17D)	10c			
	d	Self-Assessment Tax (from column 5 of 17A)	10d			
	e	Total Taxes Paid (10a+10b+10c+10d)		10e		
11	Amount payable (Enter if 9 is greater than 10e, else enter 0)				11	
12	Refund (If 10e is greater than 9) (Refund, if any, will be directly credited into the bank account)				12	
BANK ACCOUNT	13	Do you have a bank account in India (Non- Residents claiming refund with no bank account in India may select No)			Select Yes or No	
	i.	a) Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts)				
	Sl.	IFS Code of the Bank in case of Bank Accounts held in India ()	Name of the Bank	Account Number	Indicate the account in which you prefer to get your refund credited, if any (tick one account <input checked="" type="checkbox"/> )	
	I					
	ii					
	Note: 1) Minimum one account should be selected for refund credit 2) In case of refund, multiple accounts are selected for refund credit, then refund will be credited to one of the accounts decided by CPC after processing the return					
	Rows can be added as required					
	ii.	b) Non- residents, who are claiming income-tax refund and not having bank account in India may, at their option, furnish the details of one foreign bank account:				
	Sl. No.	SWIFT Code	Name of the Bank	Country of Location	IBAN	
	1					
	14	Do you at any time during the previous year,- (i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or (ii) have signing authority in any account located outside India; or (iii) have income from any source outside India? [applicable only in case of a resident] [Ensure Schedule FA is filled up if the answer is Yes ]			<input type="checkbox"/> Yes <input type="checkbox"/> No	

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

Identification No. of TRP	Name of TRP	Counter Signature of TRP
If TRP is entitled for any reimbursement from the Government, amount thereof		16

**17** TAX PAYMENTS**A** Details of payments of Advance Tax and Self-Assessment Tax

Sl No	BSR Code	Date of Deposit (DD/MM/YYYY)	Serial Number of Challan	Amount (Rs)
(1)	(2)	(3)	(4)	(5)
i				
ii				
iii				
iv				

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

**B** Details of Tax Deducted at Source from Salary [As per Form 16 issued by Employer(s)]

Sl No	Tax Deduction Account Number (TAN) of the Employer	Name of the Employer	Income chargeable under Salaries	Total tax deducted
(1)	(2)	(3)	(4)	(5)
I				

<b>II</b>		
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**NOTE** ▶ Please enter total of column 5 in 10b of Part B-TTI

<b>C</b>	Details of Tax Deducted at Source (TDS) on Income [As per Form 16 A issued or Form 16B/16C /16D furnished by Deductor(s) ]
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Sl No	TDS credit relating to self /other person [spouse as per section 5A/other person as per rule 37BA(2)]	PAN/Aadhaar No. of Other Person (if TDS credit related to other person)	TAN of the Deductor/ PAN/ Aadhaar No. of Tenant/ Buyer	Unclaimed TDS brought forward (b/f)		TDS of the current Financial Year (TDS Deducted during the FY 2021-22)		TDS credit being claimed this Year (only if corresponding income is being offered for tax this year, not applicable if TDS is deducted u/s 194N)			Corresponding Receipt/withdrawals offered		TDS credit being carried forward	
				Fin. Year in which deducted	TDS b/f	Deducted in own hands	Deducted in the hands of spouse as per section 5A or any other person as per rule 37BA(2) (if applicable)	Claimed in own hands	Claimed in the hands of spouse as per section 5A or any other person as per rule 37BA(2) (if applicable)		Gross Amount	Head of Income		
(1)	(2)	(3)	(4)	(5)	(6)	(8)		(9)	(10)			(11)	(12)	(13)
						Income	TDS		Income	TDS	PAN/ Aadhaar No.			
i														

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

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

**NOTE** ▶ Please enter total of column (7) in 10c of Part B-TTI

### VERIFICATION

I, \_\_\_\_\_ son/ daughter of \_\_\_\_\_ solemnly declare that to the best of my knowledge and belief, the information given in the return and schedules thereto is correct and complete and is in accordance with the provisions of the Income-tax Act, 1961.

I further declare that I am making returns in my capacity as \_\_\_\_\_ (drop down to be provided) and I am also competent to make this return and verify it. I am holding permanent account number \_\_\_\_\_ (if allotted) (Please see instruction). I further declare that the critical assumptions specified in the agreement have been satisfied and all the terms and conditions of the agreement have been complied with. (Applicable in a case where return is furnished under section 92CD)

Date \_\_\_\_\_

Sign here →

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

PART A GENERAL INFORMATION												
(A1) First Name			(A2) Middle Name			(A3) Last Name			(A4) Permanent Account Number			
(A5) Date of Birth/Formation (DD/MM/YYYY)						(A6) Flat/Door/Block No.						
(A7) Name of Premises/ Building/ Village						(A8) Road/Street/Post Office			(A9) Area/Locality			
(A10) Town/City/District				(A11) State			(A12) Country		(A13) PIN Code/ZIP Code			



(A14) Aadhaar Number (12 digits)/ Aadhaar Enrolment Id (28 digits) (if eligible for Aadhaar No.)												(A15) Status Individual <input type="checkbox"/> HUF <input type="checkbox"/> Firm (other than LLP) <input type="checkbox"/>							
(A16) Residential/Office Phone Number with STD code/ Mobile No.1												(A17) Mobile No. 2				(A18) Email Address-1 (self)			
																Email Address -2			
(A19) Nature of employment - <input type="checkbox"/> Central Govt. <input type="checkbox"/> State Govt. <input type="checkbox"/> Public Sector Undertaking <input type="checkbox"/> Pensioners-CG <input type="checkbox"/> Pensioners-SG <input type="checkbox"/> Pensioners-PSU <input type="checkbox"/> Pensioners- Others <input type="checkbox"/> Others <input type="checkbox"/> Not Applicable (e.g. Family Pension etc.)																			
(A20) (a) Filed u/s (Tick) [Please see instruction]-												<input type="checkbox"/> 139(1)-On or before due date, <input type="checkbox"/> 139(4)-After due date, <input type="checkbox"/> 139(5)-Revised Return,				<input type="checkbox"/> 119(2)(b)- After Condonation of delay			
(b) Or Filed in response to notice u/s												<input type="checkbox"/> 139(9) <input type="checkbox"/> 142(1) <input type="checkbox"/> 148							
(A21) If revised/defective then enter Receipt No. and Date of filing of original return (DD/MM/YYYY)																			
(A22) If filed in response to notice u/s 139(9) /142(1)/148 or order u/s 119(2)(b)- enter Unique Number/ Document Identification Number (DIN) & Date of such Notice or Order																			
(A23) Have you opted for new tax regime u/s 115BAC and filed Form 10IE in AY 2021-22? <input type="checkbox"/> Yes <input type="checkbox"/> No Option for current assessment year <input type="checkbox"/> Opting in now <input type="checkbox"/> Not opting <input type="checkbox"/> Continue to opt <input type="checkbox"/> Opt out For other than not opting, please furnish date of filing of form 10-IE along with Acknowledgment number																			
(A24) Are you filing return of income under Seventh proviso to section 139(1) but otherwise not required to furnish return of income? (Not applicable in case of firm) - (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information [Note: To be filled only if a person is not required to furnish a return of income under section 139(1) but filing return of income due to fulfilling one or more conditions mentioned in the seventh proviso to section 139(1)]																			
(i) Have you deposited amount or aggregate of amounts exceeding Rs. 1 Crore in one or more current account during the previous year? (Yes/No)												Amount (Rs) (If Yes)							
(ii) Have you incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or for any other person? (Yes/ No)												Amount (Rs) (If Yes)							
(iii) Have you incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity during the previous year? (Yes/No)												Amount (Rs) (If Yes)							
(iv) Are you required to file a return as per other conditions prescribed under clause (iv) of seventh proviso to section 139(1) (If yes, please select the relevant condition from the drop-down menu)												(Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No							
(A25) Whether this return is being filed by a representative assessee? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information -																			
(1) Name of the representative																			
(2) Capacity of the representative																			
(3) Address of the representative																			
(4) Permanent Account Number (PAN)/ Aadhaar No. of the representative																			

PART B GROSS TOTAL INCOME												Whole- Rupee (₹) only			
B1 Income from Business & Profession (NOTE-Enter value from E8 of Schedule BP)												B1			
B2 i Gross Salary (ia+ib+ic+id+ie)												i			
SALARY/ PENSION	a Salary as per section 17(1)											ia			
	b Value of perquisites as per section 17(2)											ib			
	c Profit in lieu of salary as per section 17(3)											ic			
	d Income from retirement benefit account maintained in a notified country u/s 89A (Please choose from drop down menu)											id			
	e Income from retirement benefit account maintained in a country other than notified country u/s 89A											ie			
	ii Less allowances to the extent exempt u/s 10 (Please choose from drop down menu) [Ensure that it is included in salary income u/s 17(1)/17(2)/17(3)]											ii			
	iii Less: Income claimed for relief from taxation u/s 89A											iii			
	iii Net Salary (i – ii-iii)											iii			
	iv Deductions u/s 16 (iva + ivb+ivc)											iv			
	a Standard deduction u/s 16(ia)											iva			
b Entertainment allowance u/s 16(ii)											ivb				
c Professional tax u/s 16(iii)											ivc				
v Income chargeable under the head 'Salaries' (iii – iv) (NOTE- Ensure to Fill "Sch TDS1")											B2				
B3 Tick applicable option Self Occupied <input type="checkbox"/> Let Out <input type="checkbox"/> Deemed Let Out <input type="checkbox"/>															
H C i Gross rent received/ receivable/ lettable value during the year												i			

	ii	Tax paid to local authorities	ii		
	iii	Annual Value (i – ii)			iii
	iv	30% of Annual Value	iv		
	v	Interest payable on borrowed capital	v		
	vi	Arrears/Unrealized Rent received during the year Less 30%	vi		
	vii	Income chargeable under the head 'House Property' (iii – iv – v) + vi (If loss, put the figure in negative) Note:- Maximum loss from house property that can be set-off is INR 2, 00,000. To avail the benefit of carry forward and set of loss, please use ITR -3/5.			B3
B4		Income from Other Sources drop down like interest from saving account, deposit etc. to be provided specifying nature of income and in case of dividend and Income from retirement benefit account maintained in a notified country u/s 89A, please mention quarterly breakup for allowing applicable relief from section 234C NOTE- Fill "Sch TDS2" if applicable.			B4
		Less: Deduction u/s 57(iia) (in case of family pension only)			
		Less: Income claimed for relief from taxation u/s 89A			
B5		Gross Total Income (B1+B2+B3+B4) To avail the benefit of carry forward and set of loss, please use ITR -3/5.			B5

**PART C—DEDUCTIONS AND TAXABLE TOTAL INCOME (Refer to instructions for Deductions limits as per Income-tax Act)**

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

**PART D – TAX COMPUTATIONS AND TAX STATUS**

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

BANK ACCOUNT	D21	Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts)			
	Sl.	IFS Code of the Bank	Name of the Bank	Account Number	Select Account for Refund Credit
	i				
	ii				

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

**SCHEDULE BP – DETAILS OF INCOME FROM BUSINESS OR PROFESSION****COMPUTATION OF PRESUMPTIVE BUSINESS INCOME UNDER SECTION 44AD**

S. No.	Name of Business	Business code	Description
(i)			
E1	Gross Turnover or Gross Receipts		
	a	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or prescribed electronic modes received before specified date	E1a
	b	Any other mode	E1b
E2	Presumptive Income under section 44AD		
	a	6% of E1a or the amount claimed to have been earned, whichever is higher	E2a
	b	8% of E1b or the amount claimed to have been earned, whichever is higher	E2b
	c	Total (a + b)	E2c
	NOTE—If Income is less than the above percentage of Gross Receipts, it is mandatory to have a tax audit under 44AB & other ITR as applicable has to be filed		

**COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44ADA**

S. No.	Name of Business	Business code	Description
(i)			
E3	Gross Receipts		E3
E4	Presumptive Income under section 44ADA (50% of E3) or the amount claimed to have been earned, whichever is higher NOTE—If Income is less than 50% of Gross Receipts, it is mandatory to have a tax audit under 44AB & other ITR as applicable has to be filed		E4

**COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE**

S. No.	Name of Business	Business code	Description
(i)			
	<u>Registration No. of goods carriage</u>	<u>Whether owned/ leased/ hired</u>	<u>Tonnage capacity of goods carriage (in MT)</u>
			<u>Number of months for which goods carriage was owned/ leased/hired by assessee</u>
			<u>Presumptive income u/s 44AE for the goods carriage (Computed @ Rs.1000 per ton per month in case tonnage exceeds 12MT, or else @ Rs.7500 per month) or the amount claimed to have been actually earned, whichever is higher</u>
(i)	(1)	(2)	(3)
(a)			
(b)			

Add row options as necessary (At any time during the year the number of vehicles should not exceed 10 vehicles)

E5	Presumptive Income from Goods Carriage under section 44AE [total of column (5)] NOTE—If the profits are lower than prescribed under S.44AE or the number of Vehicles owned at any time exceed 10 then other ITR, as applicable, has to be filed	E5
E6	Salary and interest paid to the partners NOTE – This is to be filled up only by firms	E6
E7	Presumptive Income u/s 44AE (E5-E6)	E7
E8	Income chargeable under the head 'Business or Profession' (E2c+E4+E7)	E8

**INFORMATION REGARDING TURNOVER/GROSS RECEIPT REPORTED FOR GST**

Note – Please furnish the information below for each GSTIN No. separately

E9	GSTIN No(s).	E9
E10	Annual value of outward supplies as per the GST returns filed	E10

FINANCIAL PARTICULARS OF THE BUSINESS			
Note—For E11 to E25 furnish the information as on 31 <sup>st</sup> day of March, 2022			
E11	Partners/ Members own capital	E11	
E12	Secured loans	E12	
E13	Unsecured loans	E13	
E14	Advances	E14	
E15	Sundry creditors	E15	
E16	Other liabilities	E16	
E17	Total capital and liabilities (E11+E12+E13+E14+E15+E16)	E17	
E18	Fixed assets	E18	
E19	Inventories	E19	
E20	Sundry debtors	E20	
E21	Balance with banks	E21	
E22	Cash-in-hand	E22	
E23	Loans and advances	E23	
E24	Other assets	E24	
E25	Total assets (E18+E19+E20+E21+E22+E23+E24)	E25	
<b>NOTE</b> ▶ Please refer to instructions for filling out this schedule (E15, E19, E20, E22 are mandatory and others if available)			

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

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

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

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

## VERIFICATION

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

Place: \_\_\_\_\_ Signature here →

Date: \_\_\_\_\_

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

TRP PIN (10 Digit)	Name of TRP	Counter Signature of TRP
Amount to be paid to TRP.		

FORM	ITR-5	<b>INDIAN INCOME TAX RETURN</b> [For persons other than- (i) individual, (ii) HUF, (iii) company and (iv) person filing Form ITR-7] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)	Assessment Year					
			2	0	2	2	-	2

## Part A-GEN GENERAL

PERSONAL INFORMATION	(A1) Name		(A2) PAN						
	(A3) Is there any change in the name? If yes, please furnish the old name		(A4) Limited Liability Partnership Identification Number (LLPIN) issued by MCA, if applicable						
	(A7) Flat/Door/Block No	(A8) Name of Premises/Building/Village		(A5) Date of formation (DDMMYYYY)					
			(A6) Date of commencement of business (DD/MM/YYYY)						
	(A9) Road/Street/Post Office	(A10) Area/Locality	Status (firm-1 sub-status- Partnership Firm, LLP, local authority-2, AOP/BOI- 3 sub-status- other cooperative bank, other cooperative society, society registered under society registration Act, 1860 or any other Law corresponding to that state, Primary agricultural credit society/cooperative bank, Rural development bank, Business trust, investment fund, Trust other than trust eligible to file Return in ITR 7, any other AOP/BOI,, artificial juridical person-4, sub-status- Estate of the deceased, Estate of the insolvent, Other AJP),					<input type="checkbox"/>	
	(A11) Town/City/District	(A12) State	(A13) Pin code/Zip code						
	(A15) Office Phone Number with STD code/ Mobile No. 1		(A14) Country		(A16) Mobile No. 2				
	(A17) Email Address -1		(A18) Email Address -2						
	FILING STATUS	A19(i)	(ai) Filed u/s (Tick) [Please see instruction]	<input type="checkbox"/> 139(1)-On or before due date, <input type="checkbox"/> 139(4)-After due date, <input type="checkbox"/> 139(5)-Revised Return, <input type="checkbox"/> 92CD-Modified return, <input type="checkbox"/> 119(2)(b)- after condonation of delay.					
			(aia) Or Filed in response to notice u/s	<input type="checkbox"/> 139(9), <input type="checkbox"/> 142(1), <input type="checkbox"/> 148					
		(aiii) Whether you are a business trust?	<input type="checkbox"/> Yes		<input type="checkbox"/> No				
		(aiv) Whether you are an investment fund referred to in section 115UB?	<input type="checkbox"/> Yes		<input type="checkbox"/> No				
		(b) If revised/Defective/ in response to notice for Modified, then enter Receipt No. and Date of filing original return (DD/MM/YYYY)						/ /	
		(c) If filed in response to a notice u/s 139(9)/142(1)/148 or order u/s 119(2)(b), enter Unique Number/ Document Identification Number (DIN) and date of such notice/order, or if filed u/s 92CD enter date of advance pricing agreement						(unique number) / /	
		(d) Have you opted for tax regime u/s 115BAD and filed form 10-IF in AY 2021-22? <input type="checkbox"/> Yes <input type="checkbox"/> No							
	(di) If no, Option for current assessment year <input type="checkbox"/> Not opting <input type="checkbox"/> opting it now								
	(di) If Yes or "opting it now", please furnish	Date of filing of form 10-IF DD/MM/YYYY			Acknowledgement number:				
	(e) Residential Status (Tick) <input checked="" type="checkbox"/> Resident <input type="checkbox"/> Non-Resident								
	(f) Whether assessee has a unit in an International Financial Services Centre and derives income solely in convertible foreign exchange? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No								
	(g) Whether you are recognized as start up by DPIIT			<input type="checkbox"/> Yes		<input type="checkbox"/> No			
	(h) If yes, please provide start up recognition number allotted by the DPIIT								
	(i) Whether certificate from inter-ministerial board for certification is received?			<input type="checkbox"/> Yes		<input type="checkbox"/> No			
	(j) If yes, please provide the certification number								
	(k) In the case of non-resident, is there a permanent establishment (PE) in India (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No								

(l)	In the case of non-resident, is there a significant economic presence (SEP) in India as defined in Explanation (2A) to section 9(1) (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/>													
	Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, please provide details of (a) aggregate of payments arising from the transaction or transactions during the previous year as referred in Explanation 2A(a) to Section 9(1)(i) (b) number of users in India as referred in Explanation 2A(b) to Section 9(1)(i)													
(m)	Whether you are an FII / FPI? Yes/No If yes, please provide SEBI Regn. No.													
(n)	Whether this return is being filed by a representative assessee? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No													
	If yes, please furnish following information -													
	(1)	Name of the representative assessee												
	(2)	Capacity of the Representative (drop down to be provided)												
	(3)	Address of the representative assessee												
(4)	Permanent Account Number (PAN)/Aadhaar No. of the representative assessee													
(o)	Whether you are Partner in a firm? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information													
	Name of Firm						PAN							
(p)	Whether you have held unlisted equity shares at any time during the previous year? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No													
	If yes, please furnish following information in respect of equity shares													
	Name of company	Type of company	PAN	Opening balance		Shares acquired during the year				Shares transferred during the year		Closing balance		
				No. of shares	Cost of acquisition	No. of shares	Date of subscription / purchase	Face value per share	Issue price per share (in case of fresh issue)	Purchase price per share (in case of purchase from existing shareholder)	No. of shares	Sale consideration	No. of shares	Cost of acquisition
	1a	1b	2	3	4	5	6	7	8	9	10	11	12	13

AUDIT INFORMATION	a	Whether liable to maintain accounts as per section 44AA? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No																							
	a2	Whether assessee is declaring income only under section 44AD/44ADA/44AE/44B/44BB/44BBA (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No																							
	a2i	If No, whether during the year Total sales/turnover/gross receipts of business is between Rs.1 crore and Rs.10 crores? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No turnover does not exceed 1 crore <input type="checkbox"/> turnover exceeds 10 crores																							
	a2ii	If Yes is selected at a2i, whether aggregate of all amounts received including amount received for sales, turnover or gross receipts or on capital account such as capital contribution, loans etc. during the previous year, in cash, & non-a/c payee cheque/DD does not exceed five per cent of the said amount? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No																							
	a2iii	If Yes is selected at a2i, whether aggregate of all payments made including amount incurred for expenditure or on capital account such as asset acquisition, repayment of loans etc. & non-a/c payee cheque/DD during the previous year, in cash, does not exceed five per cent of the said payment? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No																							
	b	Whether liable for audit under section 44AB? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No																							
	c	If (b) is Yes, whether the accounts have been audited by an accountant? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No																							
		If Yes, furnish the following information-																							
		(i)	Date of furnishing of the audit report (DD/MM/YYYY) / /																						
		(ii)	Name of the auditor signing the tax audit report																						
		(iii)	Membership no. of the auditor																						
		(iv)	Name of the auditor (proprietorship/ firm)																						
		(v)	Proprietorship/firm registration number																						
		(vi)	Permanent Account Number (PAN)/Aadhaar No. of the auditor (proprietorship/ firm)																						
	(vii)	Date of audit report																							
di	Are you liable for Audit u/s 92E? <input type="checkbox"/> Yes <input type="checkbox"/> No																								
dii	If (di) is Yes, whether the accounts have been audited u/s 92E?						<input type="checkbox"/> Yes <input type="checkbox"/> No			Date of furnishing audit report? DD/MM/YYYY															
diii	If liable to furnish other audit report under the Income-tax Act, mention whether have you furnished such report. If yes, please provide the details as under) (Please see Instructions)																								
PARTNERS/ MEMBERS/TRUST	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;">Sl. No.</th> <th style="width: 40%;">Section Code</th> <th style="width: 45%;">Date (DD/MM/YYYY)</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> </tbody> </table>													Sl. No.	Section Code	Date (DD/MM/YYYY)									
	Sl. No.	Section Code	Date (DD/MM/YYYY)																						
e	If liable to audit under any Act other than the Income-tax Act, mention the Act, section and date of furnishing the audit report																								
Act and section			(DD/MM/YY)				Act and section			(DD/MM/YY)															
A	Whether there was any change during the previous year in the partners/members of the firm/AOP/BOI (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No (In case of societies and cooperative banks give details of Managing Committee) If Yes, provide the following details																								
	Sl.	Name of the Partner/member			Admitted/Retired		Date of admission/retirement			Percentage of share (if determinate)															

	1.									
	2.									
	<b>B</b>	Is any member of the AOP/BOI/executor of AJP a foreign company? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No								
	<b>C</b>	If Yes, mention the percentage of share of the foreign company in the AOP/BOI/executor of AJP <input type="checkbox"/> <input type="checkbox"/>								
	<b>D</b>	Whether total income of any member of the AOP/BOI/executor of AJP (excluding his share from such association or body or executor of AJP) exceeds the maximum amount which is not chargeable to tax in the case of that member? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No								
	<b>E</b>	Particulars of persons who were partners/members in the firm/AOP/BOI or settlor/trustee/beneficiary in the trust or executors in the case of estate of deceased / estate of insolvent as on 31 <sup>st</sup> day of March, 2022 or date of dissolution								
		S.No	Name and Address	Percentage of share (if determinate)	PAN	Aadhaar Number/ Enrolment Id (if eligible for Aadhaar)	Designated Partner Identification Number, in case partner in LLP	Status (see instructions)	Rate of Interest on Capital	Remuneration paid/ payable
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	<b>F</b>	To be filled in case of persons referred to in section 160(1)(iii) or (iv)								
For persons referred to in section 160(1)(iii) or (iv)	1	Whether shares of the beneficiary are determinate or known?							<input type="checkbox"/> Yes <input type="checkbox"/> No	
	2	Whether the person referred in section 160(1)(iv) has Business Income?							<input type="checkbox"/> Yes <input type="checkbox"/> No	
	3	Whether the person referred in section 160(1)(iv) is declared by a Will and /or is exclusively for the benefit of any dependent relative of the settlor and/or is the only trust declared by the settlor?							<input type="checkbox"/> Yes <input type="checkbox"/> No	
	4	Please furnish the following details (as applicable):								
	(i)	Whether all the beneficiaries have income below basic exemption limit?							<input type="checkbox"/> Yes <input type="checkbox"/> No	
	(ii)	Whether the relevant income or any part thereof is receivable under a trust declared by any person by will and such trust is the only trust so declared by him?							<input type="checkbox"/> Yes <input type="checkbox"/> No	
	(iii)	Whether the trust is non-testamentary trust created before 01-03-1970 for the exclusive benefit of relatives/member of HUF of the settlor mainly dependent on him/Family?							<input type="checkbox"/> Yes <input type="checkbox"/> No	
	(iv)	Whether the trust is created on behalf of a provident fund, superannuation fund, gratuity fund, pension fund or any other fund created bona fide by a person carrying on Business or profession exclusive for the employees in such Business or Profession?							<input type="checkbox"/> Yes <input type="checkbox"/> No	
NATURE OF BUSINESS	<b>G</b>	Nature of business or profession, if more than one business or profession, indicate the three main activities/ products (Other than those declaring income under sections 44AD, 44ADA and 44AE)								
		S.No.	Code [Please see instruction]	Trade name of the business, if any			Description			
	(i)									
	(ii)									

Part A-BS

BALANCE SHEET AS ON 31<sup>ST</sup> DAY OF MARCH, 2022 OR DATE OF DISSOLUTION (fill items A and B in a case where regular books of accounts are maintained, otherwise fill item C)

SOURCES OF FUNDS	<b>A</b>	Sources of Funds									
	<b>1</b>	Partners' / members' fund									
		<b>a</b>	Partners' / members' capital								<b>a</b>
		<b>b</b>	Reserves and Surplus								
			<b>i</b>	Revaluation Reserve	<b>bi</b>						
			<b>ii</b>	Capital Reserve	<b>bii</b>						
			<b>iii</b>	Statutory Reserve	<b>biii</b>						
			<b>iv</b>	Any other Reserve	<b>biv</b>						
			<b>v</b>	Credit balance of Profit and loss account	<b>bv</b>						
			<b>vi</b>	Total (bi + bii + biii + biv + bv)							<b>bvi</b>
		<b>c</b>	Total partners' / members' fund (a + bvi)								<b>1c</b>
	<b>2</b>	Loan funds									
		<b>a</b>	Secured loans								
			<b>i</b>	Foreign Currency Loans	<b>ai</b>						
			<b>ii</b>	Rupee Loans							
			<b>A</b> From Banks	<b>iiA</b>							
			<b>B</b> From others	<b>iiB</b>							
			<b>C</b> Total (iiA + iiB)	<b>iiC</b>							
		<b>iii</b>	Total secured loans (ai + iiC)							<b>aiii</b>	
	<b>b</b>	Unsecured loans (including deposits)									
		<b>i</b>	Foreign Currency Loans	<b>bi</b>							
		<b>ii</b>	Rupee Loans								
			<b>A</b> From Banks	<b>iiA</b>							
			<b>B</b> From persons specified in section 40A(2)(b) of the I. T. Act	<b>iiB</b>							
			<b>C</b> From others	<b>iiC</b>							

			D	Total Rupee Loans (iiA + iiB + iiC)	iiD		
		iii	Total unsecured loans (bi + iiD)				Biii
	c	Total Loan Funds (aiii + biii)					2c
3	Deferred tax liability						3
4	Advances						
	i	From persons specified in section 40A(2)(b) of the I. T. Act			i		
	ii	From others			ii		
	iii	Total Advances (i + ii)					4iii
5	Sources of funds (1c + 2c + 3 + 4iii)						5
B	Application of funds						
1	Fixed assets						
	a	Gross: Block			1a		
	b	Depreciation			1b		
	c	Net Block (a – b)			1c		
	d	Capital work-in-progress			1d		
	e	Total (1c + 1d)					1e
2	Investments						
	a	Long-term investments					
		i	Investment in property		i		
		ii	Equity instruments				
			A	Listed equities	iiA		
			B	Unlisted equities	iiB		
			C	Total	iiC		
		iii	Preference shares		iii		
		iv	Government or trust securities		iv		
		v	Debenture or bonds		v		
		vi	Mutual funds		vi		
		vii	Others		vii		
		viii	Total Long-term investments (i + iiC + iii + iv + v + vi + vii)				aviii
	b	Short-term investments					
		i	Equity instruments				
			A	Listed equities	iA		
			B	Unlisted equities	iB		
			C	Total	iC		
		ii	Preference shares		ii		
		iii	Government or trust securities		iii		
		iv	Debenture or bonds		iv		
		v	Mutual funds		v		
		vi	Others		vi		
		vii	Total Short-term investments (iC + ii + iii + iv + v + vi)				bvii
	c	Total investments (aviii + bvii)					2c
3	Current assets, loans and advances						
	a	Current assets					
		i	Inventories				
			A	Raw materials	iA		
			B	Work-in-progress	iB		
			C	Finished goods	iC		
			D	Stock-in-trade (in respect of goods acquired for trading)	iD		
			E	Stores/consumables including packing material	iE		
			F	Loose tools	iF		
			G	Others	iG		
			H	Total (iA + iB + iC + iD + iE + iF + iG)			iH
		ii	Sundry Debtors				
			A	Outstanding for more than one year	iiA		
			B	Others	iiB		
			C	Total Sundry Debtors			iiC
		iii	Cash and bank balances				
			A	Balance with banks	iiiA		
			B	Cash-in-hand	iiiB		
			C	Others	iiiC		
			D	Total Cash and cash equivalents (iiiA + iiiB + iiiC)			iiiD
		iv	Other Current Assets				aiv
		v	Total current assets (iH + iiC + iiiD + aiv)				av
	b	Loans and advances					
		i	Advances recoverable in cash or in kind or for value to be received		bi		
		ii	Deposits, loans and advances to corporate and others		bii		
		iii	Balance with Revenue Authorities		biii		
		iv	Total (bi + bii + biii)				biv
		v	Loans and advances included in biv which is				
			a	for the purpose of business or profession	va		
			b	not for the purpose of business or profession	vb		
	c	Total (av + biv)					3c
	d	Current liabilities and provisions					
		i	Current liabilities				
			A	Sundry Creditors			



NO ACCOUNT CASE				1	Outstanding for more than one year	1			
				2	Others	2			
				3	Total (1 + 2)	A3			
				B	Liability for leased assets	iB			
				C	Interest Accrued and due on borrowings	iC			
				D	Interest accrued but not due on borrowings	iD			
				E	Income received in advance	iE			
				F	Other payables	iF			
				G	Total (A3 + iB + iC + iD + iE + iF)	iG			
				ii	Provisions				
				A	Provision for Income Tax	iiA			
				B	Provision for Leave encashment/Superannuation/Gratuity	iiB			
				C	Other Provisions	iiC			
				D	Total (iiA + iiB + iiC)	iiE			
				iii	Total (iE + iiD)	diii			
				e	Net current assets (3c – diii)	3e			
				4	a	Miscellaneous expenditure not written off or adjusted	4a		
					b	Deferred tax asset	4b		
					c	Debit balance in Profit and loss account/ accumulated balance	4c		
					d	Total (4a + 4b + 4c)	4d		
5	Total, application of funds (1e + 2c + 3e + 4d)			5					
C	In a case where regular books of account of business or profession are not maintained, furnish the following information as on 31 <sup>st</sup> day of March, 2022, in respect of business or profession								
	1	Amount of total sundry debtors	C1						
	2	Amount of total sundry creditors	C2						
	3	Amount of total stock-in-trade	C3						
	4	Amount of the cash balance	C4						

**Part A-  
Manufacturing  
account**
**Manufacturing Account for the financial year 2021-22** (fill items 1 to 3 in a case where regular books of accounts are maintained, otherwise fill items 62 to 66 as applicable)

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

**Part A-Trading  
Account**
**Trading Account for the financial year 2021-22** (fill items 4 to 12 in a case where regular books of accounts are maintained, otherwise fill items 62 to 66 as applicable)

CREDITS TO TRADING ACCOUNT				4	Revenue from operations				
				A	Sales/ Gross receipts of business (net of returns and refunds and duty or tax, if any)				
					i	Sale of goods	i		
					ii	Sale of services	ii		
					iii	Other operating revenues (specify nature and amount)			
						a	iiiia		
						b	iiib		
						c	Total (iiiia + iiib)		iiic
					iv	Total (i + ii + iiic)			Aiv
					B	Gross receipts from Profession			B
	C	Duties, taxes and cess received or receivable in respect of goods and services sold or supplied							
		i	Union Excise duties	i					

	ii	Service tax	ii				
	iii	VAT/ Sales tax	iii				
	iv	Central Goods & Service Tax (CGST)	iv				
	v	State Goods & Services Tax (SGST)	v				
	vi	Integrated Goods & Services Tax (IGST)	vi				
	vii	Union Territory Goods & Services Tax (UTGST)	vii				
	viii	Any other duty, tax and cess	viii				
	ix	Total (i + ii + iii + iv +v+ vi+vii+viii)					
	D	Total Revenue from operations (Aiv + B +Cix)				Cix	
	5	Closing Stock of Finished Goods				4D	
	6	Total of credits to Trading Account (4D + 5)				5	
	7	Opening Stock of Finished Goods				6	
8	Purchases (net of refunds and duty or tax, if any)			7			
9	Direct Expenses (9i + 9ii + 9iii)			8			
DEBITS TO TRADING ACCOUNT	i	Carriage inward	i				
	ii	Power and fuel	ii				
	iii	Other direct expenses Note: Row can be added as per the nature of Direct Expenses	iii				
	10	Duties and taxes, paid or payable, in respect of goods and services purchased					
	i	Custom duty	10i				
	ii	Counter veiling duty	10ii				
	iii	Special additional duty	10iii				
	iv	Union excise duty	10iv				
	v	Service tax	10v				
	vi	VAT/ Sales tax	10vi				
	vii	Central Goods & Service Tax (CGST)	10vii				
	viii	State Goods & Services Tax (SGST)	10viii				
ix	Integrated Goods & Services Tax (IGST)	10ix					
x	Union Territory Goods & Services Tax (UTGST)	10x					
xi	Any other tax, paid or payable	10xi					
xii	Total (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi)			10xii			
11	Cost of goods produced – Transferred from Manufacturing Account			11			
12	Gross Profit from Business/Profession— transferred to Profit and Loss account (6-7-8-9-10xii-11)			12			

## Part A-P&amp;L

Profit and Loss Account for the financial year 2021-22 (fill items 13 to 60 in a case where regular books of accounts are maintained, otherwise fill items 62 to 66 as applicable)

CREDITS TO PROFIT AND LOSS ACCOUNT	13	Gross profit transferred from Trading Account			13	
	14	Other income				
	i	Rent	i			
	ii	Commission	ii			
	iii	Dividend income	iii			
	iv	Interest income	iv			
	v	Profit on sale of fixed assets	v			
	vi	Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT)	vi			
	vii	Profit on sale of other investment	vii			
	viii	Gain (loss) on account of foreign exchange fluctuation u/s 43AA	viii			
	ix	Profit on conversion of inventory into capital asset u/s 28(via) (FMV of inventory as on the date of conversion)	ix			
	x	Agricultural income	x			
xi	Any other income (specify nature and amount)					
a		xia				
b		xib				
c	Total (xia + xib)	xic				
xii	Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x+ xic)			14xii		
15	Total of credits to profit and loss account (13+14xii)			15		
16	Freight outward			16		
17	Consumption of stores and spare parts			17		
18	Power and fuel			18		
19	Rents			19		
20	Repairs to building			20		
21	Repairs to machinery			21		
DEBITS TO PROFIT AND LOSS ACCOUNT	22	Compensation to employees				
	i	Salaries and wages	22i			
	ii	Bonus	22ii			
	iii	Reimbursement of medical expenses	22iii			
	iv	Leave encashment	22iv			
	v	Leave travel benefits	22v			
	vi	Contribution to approved superannuation fund	22vi			
	vii	Contribution to recognised provident fund	22vii			
	viii	Contribution to recognised gratuity fund	22viii			
	ix	Contribution to any other fund	22ix			
	x	Any other benefit to employees in respect of which an expenditure has been incurred	22x			
	xi	Total compensation to employees (total of 22i to 22x)				
xii	Whether any compensation, included in 22xi, paid to non-residents	xia	Yes / No			

	If Yes, amount paid to non-residents		xiib	
23	<b>Insurance</b>			
	i	Medical Insurance	23i	
	ii	Life Insurance	23ii	
	iii	Keyman's Insurance	23iii	
	iv	Other Insurance including factory, office, car, goods, etc.	23iv	
	v	Total expenditure on insurance (23i + 23ii + 23iii + 23iv)		23v
24	Workmen and staff welfare expenses			24
25	Entertainment			25
26	Hospitality			26
27	Conference			27
28	Sales promotion including publicity (other than advertisement)			28
29	Advertisement			29
30	<b>Commission</b>			
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i	
	ii	To others	ii	
	iii	Total (i + ii)		30iii
31	<b>Royalty</b>			
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i	
	ii	To others	ii	
	iii	Total (i + ii)		31iii
32	<b>Professional / Consultancy fees / Fee for technical services</b>			
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i	
	ii	To others	ii	
	iii	Total (i + ii)		32iii
33	Hotel, boarding and Lodging			33
34	Traveling expenses other than on foreign traveling			34
35	Foreign travelling expenses			35
36	Conveyance expenses			36
37	Telephone expenses			37
38	Guest House expenses			38
39	Club expenses			39
40	Festival celebration expenses			40
41	Scholarship			41
42	Gift			42
43	Donation			43
44	<b>Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)</b>			
	i	Union excise duty	44i	
	ii	Service tax	44ii	
	iii	VAT/ Sales tax	44iii	
	iv	Cess	44iv	
	v	Central Goods & Service Tax (CGST)	44v	
	vi	State Goods & Services Tax (SGST)	44vi	
	vii	Integrated Goods & Services Tax (IGST)	44vii	
	viii	Union Territory Goods & Services Tax (UTGST)	44viii	
	ix	Any other rate, tax, duty or cess incl STT and CTT	44ix	
	x	Total rates and taxes paid or payable (44i + 44ii + 44iii + 44iv + 44v + 44vi + 44vii + 44viii + 44ix)		44x
45	Audit fee			45
46	Salary/Remuneration paid to Partners of the firm			46
47	<b>Other expenses (specify nature and amount)</b>			
	i		i	
	ii		ii	
	iii	Total (i + ii)		47iii
48	<b>Bad debts (specify PAN/ Aadhaar No. of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)</b>			
	i(1)		48i(1)	
	i(2)		48i(2)	
	i(3)		48i(3)	
	i	(Rows can be added as required) Total [48i(1)+48i(2)+48i(3)]	48i	
	ii	Others (more than Rs. 1 lakh) where PAN/ Aadhaar No. is not available (provide name and complete address)	48ii	
	iii	Others (amounts less than Rs. 1 lakh)	48iii	
	iv	Total Bad Debt (48i + 48ii + 48iii)		48iv
49	Provision for bad and doubtful debts			49
50	Other provisions			50
51	Profit before interest, depreciation and taxes [15 - (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46 + 47iii + 48iv + 49 + 50)]			51
52	<b>Interest</b>			
	i	Paid outside India, or paid in India to a non-resident other than a company or to a foreign company	i	
	ii	To others	ii	
	iii	Total (i+ii)		52iii
53	Depreciation and amortisation			53

PROVISION FOR TAX AND APPROPRIATION		54		54							
		Net profit before taxes (51 – 52iii – 53)									
		55		55							
		Provision for current tax									
		56		56							
		Provision for Deferred Tax									
		57		57							
		Profit after tax (54– 55– 56)									
		58		58							
		Balance brought forward from previous year									
		59		59							
		Amount available for appropriation (57 + 58)									
		60		60							
		Transferred to reserves and surplus									
		61		61							
		Balance carried to balance sheet in proprietor's account (59 – 60)									
PRESUMPTIVE INCOME CASES		62 COMPUTATION OF PRESUMPTIVE BUSINESS INCOME UNDER SECTION 44AD (Only for Resident Partnership Firm other than LLP)									
		SR.NO.		Name of Business		Business code		Description			
		(i)		Gross Turnover or Gross Receipts (ia + ib)				62i			
		a		Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system or other prescribed electronic modes received before specified date			ia				
		b		Any other mode			ib				
		(ii)		Presumptive Income under section 44AD (iia + iib)				62ii			
		a		6% of 62ia, or the amount claimed to have been earned, whichever is higher			iia				
		b		8% of 62ib, or the amount claimed to have been earned, whichever is higher			iib				
		NOTE—If income is less than the above percentage of Gross Receipts/Turnover, it is mandatory to maintain books of accounts and have a tax audit under section 44AB									
		PRESUMPTIVE INCOME CASES		63 COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44ADA (Only for Resident Partnership Firm other than LLP)							
				SR.NO.		Name of Business		Business code		Description	
(i)				Gross Receipts				63i			
(ii)				Presumptive Income under section 44ADA (50% of 63i, or the amount claimed to have been earned, whichever is higher)				63ii			
NOTE—If income is less than 50% of Gross Receipts, it is mandatory to maintain books of accounts and have a tax audit under section 44AB											
PRESUMPTIVE INCOME CASES				64 COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE							
				SR.NO.		Name of Business		Business code		Description	
				(i)		Registration No. of goods carriage				Whether owned/leased/ hired	
				(a)		Tonnage capacity of goods carriage (in MT)		Number of months for which goods carriage was owned/ leased/ hired by assessee		Presumptive income u/s 44AE for the goods carriage (Computed @ Rs.1000 per ton per month in case tonnage exceeds 12MT, or else @ Rs.7500 per month) or the amount claimed to have been actually earned, whichever is higher	
				(b)							
				Total							
		Add row options as necessary									
		(ii)		Total presumptive income from goods carriage u/s 44AE [total of column (5) of table 64(i)]				64(ii)			
		(iii)		Less: Salary/Remuneration to Partners of the firm				64(iii)			
		(iv)		Total Presumptive Income u/s 44AE (ii-iii)				64(iv)			
		NOTE—If the profits are lower than prescribed under S.44AE or the number of goods carriage owned at any time during the year exceeds 10, it is mandatory to maintain books of accounts and have a tax audit under 44AB.									
NO ACCOUNT CASE		65 IF REGULAR BOOKS OF ACCOUNT OF BUSINESS OR PROFESSION ARE NOT MAINTAINED, furnish the following information for previous year 2021-22 in respect of business or profession -									
		(i) For assessee carrying on Business									
		a		Gross receipts (a1 + a2)		ia					
		1		Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system or other prescribed electronic modes received before specified date			a1				
		2		Any other mode			a2				
		b		Gross profit		ib					
		c		Expenses		ic					
		d		Net profit				65i			
		(ii) For assessee carrying on Profession									
		a		Gross receipts (a1 + a2)		iia					
		1		Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system or other prescribed electronic modes received before specified date			a1				
		2		Any other mode			a2				
b		Gross profit		iib							
c		Expenses		iic							
d		Net profit				65ii					
(iii)		Total profit (65i + 65ii)				65iii					
66		i		Turnover from speculative activity		66i					
		ii		Gross Profit		66ii					
		iii		Expenditure, if any		66iii					
		iv		Net income from speculative activity (66ii– 66iii)		66iv					

**Part A- OI** Other Information (mandatory if liable for audit under section 44AB; for others, fill if applicable)

1	Method of accounting employed in the previous year (Tick) <input checked="" type="checkbox"/> mercantile <input type="checkbox"/> cash	
2	Is there any change in method of accounting (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
3a	Increase in the profit or decrease in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column 11a(iii) of Schedule ICDS]	3a
3b	Decrease in the profit or increase in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column 11b(iii) of Schedule ICDS]	3b
4	Method of valuation of closing stock employed in the previous year	
	a Raw Material (if at cost or market rates, whichever is less write 1, if at cost, write 2, if at market rate, write 3)	<input type="checkbox"/>
	b Finished goods (if at cost or market rates, whichever is less write 1, if at cost, write 2, if at market rate, write 3)	<input type="checkbox"/>
	c Is there any change in stock valuation method (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
	d Increase in the profit or decrease in loss because of deviation, if any, from the method of valuation specified under section 145A	4d
	e Decrease in the profit or increase in loss because of deviation, if any, from the method of valuation specified under section 145A	4e
5	Amounts not credited to the profit and loss account, being -	
	a the items falling within the scope of section 28	5a
	b the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, or refund of GST, where such credits, drawbacks or refunds are admitted as due by the authorities concerned	5b
	c escalation claims accepted during the previous year	5c
	d any other item of income	5d
	e capital receipt, if any	5e
	f Total of amounts not credited to profit and loss account (5a+5b+5c+5d+5e)	5f
6	Amounts debited to the profit and loss account, to the extent disallowable under section 36 due to non-fulfilment of condition specified in relevant clauses-	
	a Premium paid for insurance against risk of damage or destruction of stocks or store [36(1)(i)]	6a
	b Premium paid for insurance on the health of employees [36(1)(ib)]	6b
	c Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend [36(1)(ii)]	6c
	d Any amount of interest paid in respect of borrowed capital [36(1)(iii)]	6d
	e Amount of discount on a zero-coupon bond [36(1)(iia)]	6e
	f Amount of contributions to a recognised provident fund [36(1)(iv)]	6f
	g Amount of contributions to an approved superannuation fund [36(1)(iv)]	6g
	h Amount of contribution to a pension scheme referred to in section 80CCD [36(1)(iva)]	6h
	i Amount of contributions to an approved gratuity fund [36(1)(v)]	6i
	j Amount of contributions to any other fund	6j
	k Any sum received from employees as contribution to any provident fund or superannuation fund or any fund set up under ESI Act or any other fund for the welfare of employees to the extent not credited to the employees account on or before the due date [36(1)(va)]	6k
	l Amount of bad and doubtful debts [36(1)(vii)]	6l
	m Provision for bad and doubtful debts [36(1)(vii)]	6m
	n Amount transferred to any special reserve [36(1)(viii)]	6n
	o Expenditure for the purposes of promoting family planning amongst employees [36(1)(ix)]	6o
	p Amount of securities transaction paid in respect of transaction in securities if such income is not included in business income [36(1)(xv)]	6p
	q Marked to market loss or other expected loss as computed in accordance with the ICDS notified u/s 145(2) [36(1)(xviii)]	6q
	r Expenditure for purchase of sugarcane in excess of the government approved price [36(1)(xvii)]	6r
	s Any other disallowance	6s
	t Total amount disallowable under section 36 (total of 6a to 6s)	6t
	u Total number of employees employed by the company (mandatory in case company has recognized Provident Fund)	
	i deployed in India	i
	ii deployed outside India	ii
	iii Total	iii
7	Amounts debited to the profit and loss account, to the extent disallowable under section 37	
	a Expenditure of capital nature [37(1)]	7a
	b Expenditure of personal nature [37(1)]	7b
	c Expenditure laid out or expended wholly and exclusively NOT for the purpose of business or profession [37(1)]	7c
	d Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party [37(2B)]	7d
	e Expenditure by way of penalty or fine for violation of any law for the time being in force	7e

	f	Any other penalty or fine	7f	
	g	Expenditure incurred for any purpose which is an offence or which is prohibited by law	7g	
	h	Amount of any liability of a contingent nature	7h	
	i	Any other amount not allowable under section 37	7i	
	j	Total amount disallowable under section 37 (total of 7a to 7i)		7j
8	A.	Amounts debited to the profit and loss account, to the extent disallowable under section 40		
	a	Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B	Aa	
	b	Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B	Ab	
	c	Amount disallowable under section 40 (a)(ib), on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016	Ac	
	d	Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B	Ad	
	e	Amount of tax or rate levied or assessed on the basis of profits [40(a)(ii)]	Ae	
	f	Amount paid as wealth tax [40(a)(ia)]	Af	
	g	Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib)	Ag	
	h	Amount of interest, salary, bonus, commission or remuneration paid to any partner or member [40(b)]	Ah	
	i	Any other disallowance	Ai	
	j	Total amount disallowable under section 40(total of Aa to Ai)		8Aj
	B.	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year		
				8B
9		Amounts debited to the profit and loss account, to the extent disallowable under section 40A		
	a	Amounts paid to persons specified in section 40A(2)(b)	9a	
	b	Amount paid otherwise than by account payee cheque or account payee bank draft or use of electronic clearing system through a bank account or through such electronic mode as may be prescribed, disallowable under section 40A(3)	9b	
	c	Provision for payment of gratuity [40A(7)]	9c	
	d	any sum paid by the assessee as an employer for setting up or as contribution to any fund, trust, company, AOP, or BOI or society or any other institution [40A(9)]	9d	
	e	Marked to market loss or other expected loss except as allowable u/s 36(1)(xviii) [40A(13)]	9e	
	f	Any other disallowance	9f	
	g	Total amount disallowable under section 40A		9g
10		Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year		
	a	Any sum in the nature of tax, duty, cess or fee under any law	10a	
	b	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	10b	
	c	Any sum payable to an employee as bonus or commission for services rendered	10c	
	d	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	10d	
	da	Any sum payable as interest on any loan or borrowing from a deposit taking non-banking financial company or systemically important non-deposit taking non-banking financial company	10da	
	e	Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	10e	
	f	Any sum payable towards leave encashment	10f	
	g	Any sum payable to the Indian Railways for the use of railway assets	10g	
	h	Total amount allowable under section 43B (total of 10a to 10g)		10h
11		Any amount debited to profit and loss account of the previous year but disallowable under section 43B		
	a	Any sum in the nature of tax, duty, cess or fee under any law	11a	
	b	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	11b	
	c	Any sum payable to an employee as bonus or commission for services rendered	11c	
	d	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	11d	

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

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

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

**SCHEDULES TO THE RETURN FORM (FILL AS APPLICABLE)**

**Schedule HP** Details of Income from House Property (Please refer instructions) (Drop down to be provided indicating ownership of property)

HOUSE PROPERTY	1	Address of property 1	Town/ City	State	PIN Code/ Zip code	
		Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (if "YES" please enter following details)				
		Assessee's percentage of share in the property %				
		Name of other Co-owner(s)	PAN	of Co-owner (s)		Percentage Share in Property (%)
		I				
		II				
		[Tick <input checked="" type="checkbox"/> the applicable option]	Name(s) of Tenant(s) (if let out)	PAN/Aadhaar No. of Tenant(s) (Please see note)		PAN/TAN/ Aadhaar No. of Tenant(s) (if TDS credit is claimed)
		<input type="checkbox"/> Self-Occupied <input type="checkbox"/> Let out				
		<input type="checkbox"/> Deemed let out				
		I				
		II				
		A	Gross rent received or receivable or lettable value (higher of the two, if let out for whole of the year; lower of the two if let out for part of the year)			1a
		B	The amount of rent which cannot be realized			1b
		C	Tax paid to local authorities			1c
		D	Total (1b + 1c)			1d
	E	Annual value (1a – 1d)			1e	

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

**Schedule BP Computation of income from business or profession**

<b>INCOME FROM BUSINESS OR PROFESSION</b>	<b>A</b>	From business or profession other than speculative business and specified business				
	<b>1</b>	Profit before tax as per profit and loss account (item 54, 62(ii), 63(ii), 64(iv), 65(iii) & 66(iv) of Part A-P&L)		<b>1</b>		
	<b>2a</b>	Net profit or loss from speculative business included in 1 (enter –ve sign in case of loss) <i>[Sl. No. 66iv of Schedule P&amp;L]</i>		<b>2a</b>		
	<b>2b</b>	Net profit or Loss from Specified Business u/s 35AD included in 1 (enter –ve sign in case of loss)		<b>2b</b>		
	<b>3</b>	Income/ receipts credited to profit and loss account considered under other heads of income or chargeable u/s 115BBF or chargeable u/s 115BBG	<b>a</b>	House property	<b>3a</b>	
			<b>b</b>	Capital gains	<b>3b</b>	
			<b>c</b>	Other sources	<b>3c</b>	
			<b>ci</b>	Dividend income	<b>3ci</b>	
			<b>cii</b>	Other than dividend income	<b>3cii</b>	
		<b>d</b>	u/s 115BBF	<b>3d</b>		
		<b>e</b>	u/s 115BBG	<b>3e</b>		
	<b>4a</b>	Profit or loss included in 1, which is referred to in section 44AD/ 44ADA/ 44AE/ 44B/ 44BB/ 44BBA/ 44DA/ First schedule of Income-tax Act (other than profit from life insurance business referred to in section 115B) <i>(Dropdown to be provided)</i>		<b>4a</b>		
	<b>4b</b>	Profit and gains from life insurance business referred to in section 115B		<b>4b</b>		
	<b>4c</b>	Profit from activities covered under rule 7, 7A, 7B(1), 7B(1A) and 8 <i>(Dropdown to be provided)</i>		<b>4c</b>		
	<b>5</b>	Income credited to Profit and Loss account (included in 1) which is exempt				
	<b>a</b>	Share of income from firm(s)	<b>5a</b>			
	<b>b</b>	Share of income from AOP/ BOI	<b>5b</b>			
	<b>c</b>	Any other exempt income (specify nature and amount)				
	<b>i</b>		<b>Ci</b>			
	<b>ii</b>		<b>Cii</b>			
	<b>iii</b>	Total (ci + cii)	<b>5ciii</b>			
	<b>d</b>	Total exempt income (5a + 5b + 5ciii)	<b>5d</b>			



6	Balance (1- 2a - 2b - 3a - 3b - 3c - 3d - 3e - 4a -4b-4c— 5d)			6	
7	Expenses debited to profit and loss account considered under other heads of income/related to income chargeable u/s 115BBF/or u/s 115BBG	A	House property	7a	
		B	Capital gains	7b	
		C	Other sources	7c	
		D	u/s 115BBF	7d	
		E	u/s 115BBG	7e	
8a	Expenses debited to profit and loss account which relate to exempt income			8a	
8b	Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A (16 of Part A-OI)			8b	
9	Total (7a + 7b + 7c + 7d + 7e + 8a+ 8b)			9	
10	Adjusted profit or loss (6+9)			10	
11	Depreciation and amortisation debited to profit and loss account			11	
12	Depreciation allowable under Income-tax Act				
	I	Depreciation allowable under section 32(1)(ii) and 32(1)(ia) (column 6 of Schedule-DEP)		12i	
	ii	Depreciation allowable under section 32(1)(i) (Make your own computation refer Appendix-IA of IT Rules)		12ii	
	iii	Total (12i + 12ii)		12iii	
13	Profit or loss after adjustment for depreciation (10 +11 – 12iii)			13	
14	Amounts debited to the profit and loss account, to the extent disallowable under section 36 (6t of Part A-OI)		14		
15	Amounts debited to the profit and loss account, to the extent disallowable under section 37 (7j of Part A-OI)		15		
16	Amounts debited to the profit and loss account, to the extent disallowable under section 40 (8Aj of Part A-OI)		16		
17	Amounts debited to the profit and loss account, to the extent disallowable under section 40A (9g of Part A-OI)		17		
18	Any amount debited to profit and loss account of the previous year but disallowable under section 43B (11h of Part A-OI)		18		
19	Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006		19		
20	Deemed income under section 41		20		
21	Deemed income under section 32AC/ 32AD/ 33AB/ 33ABA/35ABA/35ABB/ 35AC/ 40A(3A)/ 33AC/ 72A/ 80HHD/ 80-IA		21		
22	Deemed income under section 43CA		22		
23	Any other item of addition under section 28 to 44DB		23		
24	Any other income not included in profit and loss account/any other expense not allowable (including income from salary, commission, bonus and interest from firms in which assessee is a partner)		24		
25	Increase in profit or decrease in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3a + 4d of Part A- OI)		25		
26	Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23+24+25)			26	
27	Deduction allowable under section 32(1)(iii)		27		
28	Deduction allowable under section 32AD		28		
29	Amount of deduction under section 35 or 35CCC or 35CCD in excess of the amount debited to profit and loss account (item x(4) of Schedule ESR) (if amount deductible under section 35 or 35CCC or 35CCD is lower than amount debited to P&L account, it will go to item 24)		29		
30	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year (8B of Part A-OI)		30		
31	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year (10h of Part A-OI)		31		
32	Any other amount allowable as deduction		32		
33	Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3b + 4e of Part A- OI)		33		
34	Total (27+28+29+30+31+32+33)			34	
35	Income (13+26-34)			35	
36	Profits and gains of business or profession deemed to be under -				
	i	Section 44AD [62(ii) of schedule]	36i		
	ii	Section 44ADA [63(ii) of schedule]	36ii		
	iii	Section 44AE [64(iv) of schedule]	36iii		
	iv	Section 44B	36iv		
	v	Section 44BB	36v		
	vi	Section 44BBA	36vi		
	vii	Section 44DA	36 vii	(item 4 of Form 3CE)	

	viii	First Schedule of Income-tax Act (other than 115B)	36viii		
	ix	Total (36i to 36viii)			36 ix
37		Net profit or loss from business or profession other than speculative and specified business (35 + 36 ix)			37
38		Net Profit or loss from business or profession other than speculative business and specified business after applying rule 7A, 7B or 8, if applicable (If rule 7A, 7B or 8 is not applicable, enter same figure as in 37) (If loss take the figure to 2i of item E) (38a+ 38b + 38c + 38d + 38e + 38f)			A38
	a	Income chargeable under Rule 7	38a		
	b	Deemed income chargeable under Rule 7A	38b		
	c	Deemed income chargeable under Rule 7B(1)	38c		
	d	Deemed income chargeable under Rule 7B(1A)	38d		
	e	Deemed income chargeable under Rule 8	38e		
	f	Income other than Rule 7A, 7B & Rule 8 (Item No. 37)	38f		
39		Balance of income deemed to be from agriculture, after applying Rule 7, 7A, 7B(1), 7B(1A) and Rule 8 for the purpose of aggregation of income as per Finance Act [4c-(38a+38b+38c+38d+38e)]			39
<b>B Computation of income from speculative business</b>					
40		Net profit or loss from speculative business as per profit or loss account			40
41		Additions in accordance with section 28 to 44DB			41
42		Deductions in accordance with section 28 to 44DB			42
43		Income from speculative business (if loss, take the figure to 6xi of schedule CFL)			B43
<b>C Computation of income from specified business under section 35AD</b>					
44		Net profit or loss from specified business as per profit or loss account			44
45		Additions in accordance with section 28 to 44DB			45
46		Deductions in accordance with section 28 to 44DB (other than deduction under section, (i) 35AD, (ii) 32 or 35 on which deduction u/s 35AD is claimed)			46
47		Profit or loss from specified business 44+45-46)			47
48		Deductions in accordance with section 35AD(1)			48
49		Income from Specified Business (47-48) (if loss, take the figure to 7xii of schedule CFL)			C49
50		Relevant clause of sub-section (5) of section 35AD which covers the specified business (to be selected from drop down menu)			C50
<b>D Income chargeable under the head 'Profits and gains from business or profession' (A38+B43+C49)</b>					
<b>E Intra-head set off of business loss of current year</b>					
	Sl.	Type of Business income	Income of current year (Fill this column only if figure is zero or positive)	Business loss set off	Business income remaining after set off
			(1)	(2)	(3) = (1) - (2)
	i	Loss to be set off (Fill this row only if figure is negative)		(A38)	
	ii	Income from speculative business	(B43)		
	iii	Income from specified business	(C49)		
	iv	Income from life insurance business under section 115B	(4b)		
	v	Total loss set off (ii + iii+iv)			
	v	Loss remaining after set off (i - v)			

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

1	Block of assets	Plant and machinery			
		15	30	40	45
		(i)	(ii)	(iii)	(iv)
2	Rate (%)				
3	Written down value on the first day of previous year				
4	Additions for a period of 180 days or more in the previous year				
5	Consideration or other realization during the previous year out of 4				
6	Amount on which depreciation at full rate to be allowed (3+4 - 5) (enter 0, if result is negative)				
7	Additions for a period of less than 180 days in the previous year				
8	Consideration or other realizations during the year out of 7				
9	Amount on which depreciation at half rate to be allowed (7 - 8) (enter 0, if result is negative)				
10	Depreciation on 6 at full rate				
11	Depreciation on 9 at half rate				
12	Additional depreciation, if any, on 4				
13	Additional depreciation, if any, on 7				

14	Additional depreciation relating to immediately preceding year' on asset put to use for less than 180 days				
15	Total depreciation* (10+11+12+13+14)				
16	Depreciation disallowed under section 38(2) of the I.T. Act (out of column 15)				
17	Net aggregate depreciation (15-16)				
18	Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. (out of column 17)				
19	Expenditure incurred in connection with transfer of asset/ assets				
20	Capital gains/ loss under section 50* (5 + 8 - 3-4 -7 - 19) (enter negative only if block ceases to exist)				
21	Written down value on the last day of previous year* (6+ 9 -15) (enter 0 if result is negative)				

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

DEP	RECATION ON OTHER ASSETS	1	Land	Building (not including land)			Furniture and fittings	Intangible assets	Ships
		2	Nil	5	10	40	10	25	20
			(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)
		3	Written down value on the first day of previous year						
		4	Additions for a period of 180 days or more in the previous year						
		5	Consideration or other realization during the previous year out of 3 or 4						
		6	Amount on which depreciation at full rate to be allowed (3 + 4 - 5) (enter 0, if result is negative)						
		7	Additions for a period of less than 180 days in the previous year						
		8	Consideration or other realizations during the year out of 7						
		9	Amount on which depreciation at half rate to be allowed (7-8) (enter 0, if result is negative)						
		10	Depreciation on 6 at full rate						
		11	Depreciation on 9 at half rate						
		12	Total depreciation* (10+11)						
		13	Depreciation disallowed under section 38(2) of the I.T. Act (out of column 12)						
		14	Net aggregate depreciation (12-13)						
		15	Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. (out of column 14)						
		16	Expenditure incurred in connection with transfer of asset/ assets						
		17	Capital gains/ loss under section 50 (5 + 8 -3-4 -7 -16) (enter negative only if block ceases to exist)						
		18	Written down value on the last day of previous year* (6+ 9 -12) (enter 0 if result is negative)						

**Schedule DEP Summary of depreciation on assets (Other than assets on which full capital expenditure is allowable as deduction under any other section)**

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

	c	Block entitled for depreciation @ 40 per cent (Schedule DOA-14iv or 15iv as applicable)	2c		
	d	Total depreciation on building (total of 2a + 2b + 2c)		2d	
3		Furniture and fittings (Schedule DOA- 14v or 15v as applicable)		3	
4		Intangible assets (Schedule DOA- 14vi or 15vi as applicable)		4	
5		Ships (Schedule DOA- 14vii or 15vii as applicable)		5	
6		Total depreciation (1e+2d+3+4+5)		6	

**Schedule DCG Deemed Capital Gains on sale of depreciable assets**

1	Plant and machinery				
	a	Block entitled for depreciation @ 15 per cent (Schedule DPM – 20i)	1a		
	b	Block entitled for depreciation @ 30 per cent (Schedule DPM – 20ii)	1b		
	c	Block entitled for depreciation @ 40 per cent (Schedule DPM – 20iii)	1c		
	d	Block entitled for depreciation @ 45 per cent (Schedule DPM – 20iv)			
	e	Total (1a +1b + 1c + 1d)		1d	
2	Building (not including land)				
	a	Block entitled for depreciation @ 5 per cent (Schedule DOA- 17ii)	2a		
	b	Block entitled for depreciation @ 10 per cent (Schedule DOA- 17iii)	2b		
	c	Block entitled for depreciation @ 40 per cent (Schedule DOA- 17iv)	2c		
	d	Total (2a + 2b + 2c)		2d	
3	Furniture and fittings (Schedule DOA- 17v)				
4	Intangible assets (Schedule DOA- 17vi)				
5	Ships (Schedule DOA- 17vii)				
6	Total (1e+2d+3+4+5)				

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

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

Schedule CG		Capital Gains				
CAPITAL GAINS	A	Short-term Capital Gains (STCG) (Sub-items 4 & 5 are not applicable for residents)				
		1	From sale of land or building or both (fill up details separately for each property) (in case of co-ownership, enter your share of capital gain)			
			Date of purchase/acquisition	DD/MM/YYYY	Date of sale/transfer	DD/MM/YYYY
		a	i	Full value of consideration received/receivable		ai
			ii	Value of property as per stamp valuation authority		a ii
			iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (a ii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (a ii)]		a iii
		b	Deductions under section 48			
			i	Reduction as per clause (iii) of section 48 of the Act, read with Rule 8AB		bi
			ii	Cost of acquisition without indexation		b ii
			iii	Cost of Improvement without indexation		b iii
	iv	Expenditure wholly and exclusively in connection with transfer		b iv		
	v	Total (bi + b ii + b iii+b iv)		Bv		

	c	Balance (aiii – bv)				1c			
	d	Deduction under section 54D/ 54G/54GA (Specify details in item D below)				1d			
	e	Short-term Capital Gains on Immovable property (1c – 1d)						A1 e	
	F	In case of transfer of immovable property, please furnish the following details (see note)							
		S.No.	Name of buyer(s)	PAN/Aadhaar No. of buyer(s)	Percentage share	Amount	Address of property, Country code, ZIP code	Pin code e	State
		NOTE ►		Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents. In case of more than one buyer, please indicate the respective percentage share and amount.					
	2	From slump sale							
			i	Fair market value as per Rule 11UAE(2)			2ai		
	A		ii	Fair market value as per Rule 11UAE(3)			2aii		
			iii	Full value of consideration (higher of ai or aii)			2aiii		
	B	Net worth of the under taking or division			2b				
	C	Short term capital gains from slump sale (2Aiii-2B)						A2 c	
	3	From sale of equity share or unit of equity oriented Mutual Fund (MF) or unit of a business trust on which STT is paid under section 111A or 115AD(1)(b)(ii) proviso (for FII)							
		a	Full value of consideration				3a		
		b	Deductions under section 48						
			i	Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB of the Rules			bi		
			ii	Cost of acquisition without indexation			Bii		
			iii	Cost of Improvement without indexation			Biii		
			iv	Expenditure wholly and exclusively in connection with transfer			biv		
			v	Total (i + ii + iii+iv)			bv		
		c	Balance (3a – bv)				3c		
		d	Loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)				3d		
		e	Short-term capital gain on equity share or equity oriented MF (STT paid) (3c +3d)					A3 e	
	4	For NON-RESIDENT, not being an FII- from sale of shares or debentures of an Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)							
		a	STCG on transactions on which securities transaction tax (STT) is paid					A4 a	
		b	STCG on transactions on which securities transaction tax (STT) is not paid					A4 b	
	5	For NON-RESIDENTS- from sale of securities (other than those at A3 above) by an FII as per section 115AD							
		a	i	In case securities sold include shares of a company other than quoted shares, enter the following details					
			a	Full value of consideration received/receivable in respect of unquoted shares			ia		
			b	Fair market value of unquoted shares determined in the prescribed manner			ib		
			c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)			ic		
			ii	Full value of consideration in respect of securities other than unquoted shares			aii		
			iii	Total (ic + ii)			aiii		
		b	Deductions under section 48						
			i	Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB of the Rules			bi		
			ii	Cost of acquisition without indexation			Bii		
			iii	Cost of improvement without indexation			Biii		
			iv	Expenditure wholly and exclusively in connection with transfer			Biv		
			v	Total (i + ii + iii+iv )			Bv		

	c	Balance (5a + 5b)		5c			
	d	Loss to be disallowed u/s 94(7) or 94(8)- for example if security bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such security to be ignored (Enter positive value only)		5d			
	e	Short-term capital gain on securities (other than those at A3 above) by an FII (5c + 5d)				A5 e	
6	From sale of assets other than at A1 or A2 or A3 or A4 or A5 above						
	A	i	In case assets sold include shares of a company other than quoted shares, enter the following details				
		a	Full value of consideration received/receivable in respect of unquoted shares	ia			
		b	Fair market value of unquoted shares determined in the prescribed manner	ib			
		c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic			
		ii	Full value of consideration in respect of assets other than unquoted shares	aii			
		iii	Total (ic + ii)	aiii			
	B	Deductions under section 48					
		i	Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB of the Rules	bi			
		ii	Cost of acquisition without indexation	Bii			
		iii	Cost of Improvement without indexation	Biii			
		iv	Expenditure wholly and exclusively in connection with transfer	biv			
		v	Total (i + ii + iii+iv)	bv			
	C	Balance (6a + 6b)		6c			
	D	In case of asset (security/unit) loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)		6d			
	E	Deemed short term capital gains on depreciable assets (6 of schedule- DCG)		6e			
	f	Deduction under section 54D/54G/54GA		6f			
	g	STCG on assets other than at A1 or A2 or A3 or A4 or A5 above (6c + 6d + 6e – 6f)				A6 g	
7	Amount deemed to be short term capital gains						
	a	Whether any amount of unutilized capital gain on asset transferred during the previous years shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below					
	Sl.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired/constructed		Amount not used for new asset or remained unutilized in Capital gains account (X)	
				Year in which asset acquired/constructed	Amount 314tilized out of Capital Gains account		
	i	2018-19	54D/54G/54GA				
	b	Amount deemed to be short term capital gains u/s 54D/54G/54GA, other than at 'a'					
	c	Amount deemed to be short term capital gains as per Section 45(4) read with Section 9B of the Act					7c Sl. NO. 4b of form 5c
	Amount deemed to be short term capital gains (Xi + b+c)						A7
8	Pass Through Income/Loss in the nature of Short Term Capital Gain, (Fill up schedule PTI) (A8ai+A8aii + A8b + A8c) A8						A8
	ai	Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable @ 15%		A8a			
	b	Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable @ 30%		A8b			

	c	Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable at applicable rates							A8c			
	9	Amount of STCG included in A1 – A8 but not chargeable to tax or chargeable at special rates in India as per DTAA										
		Sl. No.	Amount of income	Item No. A1 to A8 above in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate [lower of (6) or (9)]	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
		I										
		II										
	a	Total amount of STCG not chargeable to tax in India as per DTAA									A9 a	
	b	Total amount of STCG chargeable to tax at special rates in India as per DTAA									A9 b	
	10	Total Short-term Capital Gain (A1e+ A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7 + A8-A9a)									A1 0	
	B	Long-term capital gain (LTCG) (Sub-items 6, 7& 8 are not applicable for residents)										
Long-term Capital Gains	1	From sale of land or building or both (fill up details separately for each property) (in case of co-ownership, enter your share of Capital Gain)										
		Date of purchase/acquisition	DD/MM/YYYY	Date of sale/transfer	DD/MM/YYYY							
		a	I	Full value of consideration received/receivable					ai			
			ii	Value of property as per stamp valuation authority					aii			
			iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (aii)]					aiii			
		b	Deductions under section 48									
			i	Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB of the Rules					bi			
			ii	Cost of acquisition					bii			
			iiia	Cost of acquisition with indexation					biia			
			iiib	Total cost of improvement with indexation					biib			
				(a) Cost of Improvement								
				(b) Year of Improvement								
				(c) Cost of Improvement with Indexation								
				Add Row								
			ii	Expenditure wholly and exclusively in connection with transfer					Bii			
			v	Total (bi+bi+bii+biib)					bv			
		c	Balance (aiii – bv)									1c
		d	Deduction under section 54D/54EC/54G/54GA (Specify details in item D below)									1d
		e	Long-term Capital Gains on Immovable property (1c – 1d)									B1 e
		f	In case of transfer of immovable property, please furnish the following details (see note)									
		S.No.	Name of buyer(s)	PAN/Aadhaar No. of buyer(s)	Percentage share	Amount	Address of property, Country code, ZIP code	Pin code	State			
		NOTE ►		Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents. In case of more than one buyer, please indicate the respective percentage share and amount.								
	2	From slump sale										
		a	i	Fair market value as per Rule 11UAE(2)					2ai			
			ii	Fair market value as per Rule 11UAE(3)					2aii			
			iii	Full value of consideration (higher of ai or aii)					2aiii			
		b	Net worth of the under taking or division									2b
		c	Balance (2aiii – 2b)									2c
		d	Deduction u/s 54EC									2d
	e	Long term capital gains from slump sale (2c-2d)									B2 e	
	3	From sale of bonds or debenture (other than capital indexed bonds issued by Government)										

	a	Full value of consideration		3a			
	b	Deductions under section 48					
		i	Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB of the Rules		bi		
		ii	Cost of acquisition without indexation		bii		
		iii	Cost of improvement without indexation		biii		
		iv	Expenditure wholly and exclusively in connection with transfer		Biv		
		v	Total (bi + bii +biii+biv)		bv		
c	LTCG on bonds or debenture – (3a-bv)				B3 c		
4	From sale of listed securities (other than a unit) or zero coupon bonds where proviso under section 112(1) is applicable						
	a	Full value of consideration		4a			
	b	Deductions under section 48					
		i	Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB of the Rules		bi		
		ii	Cost of acquisition without indexation		bii		
		iii	Cost of improvement without indexation		biii		
		iv	Expenditure wholly and exclusively in connection with transfer		Biiv		
		v	Total (bi + bii +biii+biv)		bv		
c	Long Term Capital Gains on assets at B4 (4a – bv)				4c		
5	From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A						
	Long-term Capital Gains on sale of capital assets at B5(Column 14 of schedule 112A)					B5	
6	For NON-RESIDENTS- from sale of shares or debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)						
	LTCG computed without indexation benefit					B6	
7	For NON-RESIDENTS- from sale of, (i) unlisted securities as per sec. 112(1)(c), (ii) units referred in sec. 115AB, (iii) bonds or GDR as referred in sec. 115AC, (iv) securities by FII as referred to in sec. 115AD						
	a	i	In case securities sold include shares of a company other than quoted shares, enter the following details				
			a	Full value of consideration received/receivable in respect of unquoted shares	ia		
			b	Fair market value of unquoted shares determined in the prescribed manner	ib		
			c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic		
			ii	Full value of consideration in respect of securities other than unquoted shares	aii		
			iii	Total (ic + ii)	aiii		
	b	Deductions under section 48					
			i	Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB of the Rules	bi		
			ii	Cost of acquisition without indexation	bii		
			iii	Cost of improvement without indexation	biii		
iv			Expenditure wholly and exclusively in connection with transfer	biiv			
v			Total (bi + bii +biii+biv)	bv			
c	Long-term Capital Gains on assets at 7 above in case of NON-RESIDENT (aiii-bv)				B7 c		
8	For NON-RESIDENTS - From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A						
	Long-term Capital Gains on sale of capital assets at B8 (Column 14 of 115AD(1)(b)(iii) proviso)					B8	
9	From sale of assets where B1 to B8 above are not applicable						
	a	i	In case assets sold include shares of a company other than quoted shares, enter the following details				
			a	Full value of consideration received/receivable in respect of unquoted shares		ia	
			b	Fair market value of unquoted shares determined in the prescribed manner		ib	
		c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic			
	ii	Full value of consideration in respect of assets other than unquoted shares	aii				



		iii	Total (ic + ii)				aiii			
	b	Deductions under section 48								
		i	Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB of the Rules				bi			
		ii	Cost of acquisition with indexation				bii			
		iii	Cost of improvement with indexation				biii			
		iv	Expenditure wholly and exclusively in connection with transfer				biiv			
		v	Total (bi + bii +biii+biv)				bv			
	c	Balance (aiii – bv)				9c				
	d	Deduction under section 54D//54G/54GA (Specify details in item D below)				9d				
	e	Long-term Capital Gains on assets at B9 above (9c- 9d)							B9	e
10	Amount deemed to be long-term capital gains									
a	Whether any amount of unutilized capital gain on asset transferred during the previous year shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below									
S.no	Previous year in which asset transferred	Section under which deduction claimed in	New asset acquired/constructed		Amount not used for new asset or remained unutilized in Capital gains account (X)					
			Year in which asset acquired/constructed	Amount utilised out of Capital Gains account						
i	2018-19	54D//54G/54GA								
b	Amount deemed to be long-term capital gains, other than at 'a'									
c	Amount deemed to be long term capital gains as per Section 45(4) read with Section 9B of the Act								10c	Sl. NO. 4b of form 5c
	Amount deemed to be long-term capital gains (Xi + b+c)								B10	
11	Pass Through Income/Loss in the nature of Long Term Capital Gain, (Fill up schedule PTI) (B11a1+11a2 + B11b)								B11	
a1	Pass Through Income/ Loss in the nature of Long Term Capital Gain, chargeable @ 10% u/s 112A				B11a1					
a2	Pass Through Income/Loss in the nature of Long Term Capital Gain, chargeable @ 10% under sections other than 112A				B11a2					
b	Pass Through Income/ Loss in the nature of Long Term Capital Gain, chargeable @ 20%				B11b					
12	Amount of LTCG included in items B1 to B11 but not chargeable to tax or chargeable at special rates in India as per DTAA									
	Sl. No.	Amount of income	Item No. B1 to B11 above in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate /lower of (6) or (9)]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	I									
	II									
a	Total amount of LTCG not chargeable to tax in India as per DTAA				B12a					
b	Total amount of LTCG chargeable to tax at special rates in India as per DTAA				B12b					
13	Total long term capital gain] [B1e + B2e + B3c + B4c + B5 + B6 + B7c + B8+ B9e+ B10+B11-12a]				B13					
C	Income chargeable under the head "CAPITAL GAINS" (A10 + B13) (take B13 as nil, if loss)				C					
D	Information about deduction claimed against Capital Gains									
1	In case of deduction u/s 54D/54EC /54G/54GA give following details									
a	Deduction claimed u/s 54D									
i	Date of acquisition of original asset				ai	dd/mm/yyyy				
ii	Cost of purchase/ construction of new land or building for industrial undertaking				aii					
iii	Date of purchase of new land or building				aiii	dd/mm/yyyy				

i	v	Amount deposited in Capital Gains Accounts Scheme before due date	aiv	
		Amount of deduction claimed	av	
b Deduction claimed u/s 54EC				
i	ii	Date of transfer of original asset	bi	dd/mm/yyyy
		Amount invested in specified/notified bonds (not exceeding fifty lakh rupees)	bii	
ii	i	Date of investment	biii	dd/mm/yyyy
		Amount of deduction claimed	biv	
c Deduction claimed u/s 54G				
i	ii	Date of transfer of original asset	ci	dd/mm/yyyy
		Cost and expenses incurred for purchase or construction of new asset	cii	
ii	i	Date of purchase/construction of new asset in an area other than urban area	ciii	dd/mm/yyyy
		Amount deposited in Capital Gains Accounts Scheme before due date	civ	
v	v	Amount of deduction claimed	cv	
		d Deduction claimed u/s 54GA		
i	ii	Date of transfer of original asset from urban area	di	dd/mm/yyyy
		Cost and expenses incurred for purchase or construction of new asset	dii	
ii	i	Date of purchase/construction of new asset in SEZ	diii	dd/mm/yyyy
		Amount deposited in Capital Gains Accounts Scheme before due date	div	
v	v	Amount of deduction claimed	dv	
		e Total deduction claimed (1a + 1b + 1c + 1d)		
E				

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

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

The figures of STCG in this table (A1e\* etc.) are the amounts of STCG computed in respective column (A1-A8) as reduced by the amount of STCG not chargeable to tax or chargeable at special rates as per DTAA, which is included therein, if any.  
 The figures of LTCG in this table (B1e\* etc.) are the amounts of LTCG computed in respective column (B1-B11) as reduced by the amount of LTCG not chargeable to tax or chargeable at special rates as per DTAA, which is included therein, if any.

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

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



## Schedule OS Income from other sources

1		Gross Income chargeable to tax at normal applicable rates (1a+ 1b+ 1c+ 1d + 1e)		1
OTHER SOURCES	a	Dividends, Gross (ai + aii)		1a
	i	Dividend income other than (ii)	ai	
	ii	Dividend income u/s 2(22)(e)	aii	
	b	Interest, Gross (bi + bii + biii + biv+bv)		1b
	i	From Savings Bank		bi
	ii	From Deposits (Bank/ Post Office/ Co-operative) Society/)		bii
	iii	From Income-tax Refund		biii
	iv	In the nature of Pass through income/ loss		biv
	v	Others		bv
	c	Rental income from machinery, plants, buildings, etc., Gross		1c
	d	Income of the nature referred to in section 56(2)(x) which is chargeable to tax (di + dii + diii + div + dv)		1d
	i	Aggregate value of sum of money received without consideration		di
	ii	In case immovable property is received without consideration, stamp duty value of property		dii
	iii	In case immovable property is received for inadequate consideration, stamp duty value of property in excess of such consideration		diii
	iv	In case any other property is received without consideration, fair market value of property		div
	v	In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration		dv
	e	Any other income (please specify nature)		1e
	Sl. No.	Nature		Amount
	1			
	2			
Rows can be added as required				
2		Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e related to sl. no. 1)		2
OTHER SOURCES	a	Income by way of winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB		2a
	b	Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)		2b
	i	Cash credits u/s 68		bi
	ii	Unexplained investments u/s 69		bii
	iii	Unexplained money etc. u/s 69A		biii
	iv	Undisclosed investments etc. u/s 69B		biv
	v	Unexplained expenditure etc. u/s 69C		bv
	vi	Amount borrowed or repaid on hundi u/s 69D		bvi
	c	Any other income chargeable at special rate (total of ci to cxii)		2c
	i	Dividends received by non-resident (not being company) or foreign company chargeable u/s 115A(1)(a)(i)	Ci	
	ii	Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii)	cii	
	iii	Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia)	ciii	
	iv	Interest referred to in section 194LC(1) - chargeable u/s 115A(1)(a)(iiaa) @ 5%	civ	
	v	Interest referred to in Proviso to section 194LC(1)- chargeable u/s 115A(1)(a)(iiaa)@4%	cv	
	vi	Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab)	Cvi	
	vii	Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)	Cvii	
	viii	Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii)	Cviii	
	ix	Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b) (A) & 115A(1)(b)(B)	cix	
	x	Income by way of interest from bonds purchased in foreign currency by non-residents - chargeable u/s 115AC	cx	
	xi	Income by way of dividend from GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC	cxii	
xii	Income (other than dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)	cxii		



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

**Schedule CYLA** Details of Income after Set off of current year losses

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

**Schedule BFLA** Details of Income after Set off of Brought Forward Losses of earlier years

Sl. No.	Head/ Source of Income	Income after set off, if any, of current year's losses as per 5 of Schedule CYLA)	Brought forward loss set off	Brought forward depreciation set off	Brought forward allowance under section 35(4) set off	Current year's income remaining after set off
		1	2	3	4	5
i	House property	(5ii of Schedule CYLA)	(B/f house property loss)			

CURRENT YEAR LOSS ADJUSTMENT

BROUGHT FORWARD LOSS ADJUSTMENT

ii	Business (excluding Income from life insurance business u/s 115B, speculation income and income from specified business)	(5iii of Schedule CYLA)	(B/f business loss, other than speculation or specified business loss)		
iii	Income from life insurance business u/s 115B	(5iv of Schedule CYLA)	(B/f business loss, other than speculation or specified business loss)		
iv	Speculation Income	(5v of Schedule CYLA)	(B/f normal business or speculation loss)		
v	Specified Business Income	(5vi of Schedule CYLA)	(B/f normal business or specified business loss)		
vi	Short-term capital gain taxable @ 15%	(5vii of Schedule CYLA)	(B/f short-term capital loss)		
vii	Short-term capital gain taxable @ 30%	(5viii of Schedule CYLA)	(B/f short-term capital loss)		
viii	Short-term capital gain taxable at applicable rates	(5ix of Schedule CYLA)	(B/f short-term capital loss)		
ix	Short-term capital gain taxable at special rates in India as per DTAA	(5x of Schedule CYLA)	(B/f short-term capital loss)		
x	Long-term capital gain taxable @ 10%	(5xi of Schedule CYLA)	(B/f short-term or long-term capital loss)		
xi	Long term capital gain taxable @ 20%	(5xii of Schedule CYLA)	(B/f short-term or long-term capital loss)		
xii	Long term capital gains taxable at special rates in India as per DTAA	(5xiii of Schedule CYLA)	(B/f short-term or long-term capital loss)		
xiii	Net income from other sources chargeable at normal applicable rates	(5xiv of Schedule CYLA)			
xiv	Profit from owning and maintaining race horses	(5xv of Schedule CYLA)	(B/f loss from horse races)		
xv	Income from other sources income taxable at special rates in India as per DTAA	(5xvi of Schedule CYLA)			
Xvi	Total of brought forward loss set off				
Xvii	Current year's income remaining after set off Total of (5i + 5ii + 5iii+ 5iv + 5v + 5vi + 5vii + 5viii + 5ix + 5x +5xi +5xii+ 5xiii + 5xiv+5xv)				

**Schedule CFL** Details of Losses to be carried forward to future years

Sl. No.	Assessment Year	Date of Filing (DD/MM/YYYY)	House property loss	Loss from business other than loss from speculative business and specified business			Loss from speculative business	Loss from specified business	Loss from life insurance business u/s 115B	Short-term capital loss	Long-term Capital loss	Loss from owning and maintaining race horses
				Brought forward business losses	Amount as adjusted on account of opting for taxation under section 115BAD	Brought forward Business losses available for set off during the year						
1	2	3	4	5a	5b	5c=5a-5b	6	7	8	8	9	10
i	2010-11											
ii	2011-12											
iii	2012-13											
iv	2013-14											
v	2014-15											
vi	2015-16											
vii	2016-17											
viii	2017-18											
ix	2018-19											
x	2019-20											
xi	2020-21											
xii	2021-22											
xiii	Total of earlier year losses b/f											
xiv	Adjustment of above losses in Schedule BFLA		(2i of Schedule BFLA)			(2ii of Schedule BFLA)	(2iv of Schedule BFLA)	(2v of Schedule BFLA)	(2iii of schedule BFLA)			(2xiii of Schedule BFLA)
xv	2022-23 (Current year losses)		(2xvii of Schedule CYLA)			(3xvii of Schedule CYLA)	(B43 of Schedule BP, if -ve)	(C49 of Schedule BP, if -ve)	(A4b of Schedule BP, if -ve)	(2x+3x+4x+5x) of item E of Schedule CG)	(6x+7x+8x) of item E of Schedule CG)	(8e of Schedule OS, if -ve)

CARRY FORWARD OF LOSS



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

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

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

**Schedule ICDS Effect of Income Computation Disclosure Standards on profit**

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

**Schedule 10AA Deduction under section 10AA**

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

**Schedule 80G Details of donations entitled for deduction under section 80G**

DETAILS OF DONATIONS	A Donations entitled for 100% deduction without qualifying limit					
	Name and address of donee		PAN of Donee	Amount of donation		Eligible Amount of donation
				Donation in cash	Donation in other mode	
				Total Donation		
i						
ii						

iii		Total					
<b>B</b>	Donations entitled for 50% deduction without qualifying limit						
	Name and address of donee		PAN of Donee	Amount of donation			Eligible Amount of donation
				Donation in cash	Donation in other mode	Total Donation	
	i						
	ii						
	iii	Total					
<b>C</b>	Donations entitled for 100% deduction subject to qualifying limit						
	Name and address of donee		PAN of Donee	Amount of donation			Eligible Amount of donation
				Donation in cash	Donation in other mode	Total Donation	
	i						
	ii						
	iii	Total					
<b>D</b>	Donations entitled for 50% deduction subject to qualifying limit						
	Name and address of donee		PAN of Donee	Amount of donation			Eligible Amount of donation
				Donation in cash	Donation in other mode	Total Donation	
	i						
	ii						
	iii	Total					
<b>E</b>	Total donations (Aiii + Biii + Ciii + Diii)						

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

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

Schedule 80-IA Deductions under section 80-IA							
a	Deduction in respect of profits of an enterprise referred to in section 80-IA(4)(i) [Infrastructure facility]	a1	Undertaking no. 1	(item 30 of Form 10CCB of the undertaking)			
		a2	Undertaking no. 2	(item 30 of Form 10CCB of the undertaking)			
b	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(iv) [Power]	b1	Undertaking no. 1	(item 30 of Form 10CCB of the undertaking)			
		b2	Undertaking no. 2	(item 30 of Form 10CCB of the undertaking)			
c	Total deductions under section 80-IA (a1 + a2 + b1 + b2)					c	

Schedule 80-IB Deductions under section 80-IB							
a	Deduction in respect of industrial undertaking located in Jammu & Kashmir or Ladakh [Section 80-IB(4)]	a1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)			
		a2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)			
b	Deduction in the case of undertaking which begins commercial production or refining of mineral oil [Section 80-IB(9)]	b1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)			
		b2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)			
c	Deduction in the case of an undertaking developing and building housing projects [Section 80-IB(10)]	c1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)			
		c2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)			
d	Deduction in the case of an undertaking engaged in processing, preservation and packaging of fruits, vegetables, meat, meat products, poultry, marine or dairy products [Section 80-IB(11A)]	d1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)			
		d2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)			
	Deduction in the case of an undertaking engaged in integrated	e1	Undertaking no. 1	(30 of Form 10CCB of the			

e	business of handling, storage and transportation of food grains [Section 80-IB(11A)]			undertaking)	
		e2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
f	Total deduction under section 80-IB (Total of a1 to e2)				f

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

DEDUCTION U/S 80-IC	a		Deduction in respect of undertaking located in Sikkim		a1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
					a2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
	b		Deduction in respect of undertaking located in Himachal Pradesh		b1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
					b2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
	c		Deduction in respect of undertaking located in Uttaranchal		c1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
					c1	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
	d		Deduction in respect of undertaking located in North-East				
	da		Assam	da1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
				da2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
	db		Arunachal Pradesh	db1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
				db2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
	dc		Manipur	dc1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
				dc2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
	dd		Mizoram	dd1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
				dd2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
	de		Meghalaya	de1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
				de2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
	df		Nagaland	df1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
				df2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
	dg		Tripura	dg1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
			dg2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)		
dh		Total deduction for undertakings located in North-east (total of da1 to dg2)			Dh		
e		Total deduction under section 80-IC or 80-IE (a + d + c + dh)			E		

**Schedule 80P Deductions under section 80P**

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

**Schedule VI-A Deductions under Chapter VI-A**

TOTAL DEDUCTIONS	1 Part B- Deduction in respect of certain payments				
	a	80G	b	80GGA	
	c	80GGC			
	Total Deduction under Part B (a + b + c)				1
	2 Part C- Deduction in respect of certain incomes				
	d	80-IA	e	80-IAB	
	f	80-IAC	g	80-IB	(f of Schedule 80-IB)
	h	80-IBA	i	80-IC/ 80-IE	(e of Schedule 80-IC/ 80-IE)
	j	80JJA	k	80JJA	[Sl.no. 51(eiv) +5II of Annexure to Form 10DA]
	l	80LA(1)	m	80LA(1A)	(9 of Annexure to Form 10CCF)

n	80P					
Total Deduction under Part C (total of d to n)						2
3	Total deductions under Chapter VI-A (1 + 2)					3

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

1	Total Income as per item 13 of PART-B-TI				1
2	Adjustment as per section 115JC(2)				
	a	Deduction Claimed under any section included in Chapter VI-A under the heading "C.—Deductions in respect of certain incomes"	2a		
	b	Deduction Claimed u/s 10AA	2b		
	c	Deduction claimed u/s 35AD as reduced by the amount of depreciation on assets on which such deduction is claimed			
	d	Total Adjustment (2a+ 2b+ 2c)	2d		
3	Adjusted Total Income under section 115JC(1) (1+2d)				3
a	Adjusted Total Income u/s 115JC from units located in IFSC, if any				
b	Adjusted Total Income u/s 115JC from other Units (3-3a)				
4	Tax payable under section 115JC(1) [(9% of (3a)+ 18.5% of (3b))]/ (In the case of AOP, BOI, AJP this is applicable if 3 is greater than Rs. 20 lakhs)				4

**Schedule AMTC** Computation of tax credit under section 115JD

1	Tax under section 115JC in assessment year 2022-23 (1d of Part-B-TTI)				1	
2	Tax under other provisions of the Act in assessment year 2022-23 (2g of Part-B-TTI)				2	
3	Amount of tax against which credit is available [enter (2 – 1) if 2 is greater than 1, otherwise enter 0]				3	
4	Utilisation of AMT credit Available (Sum of AMT credit utilized during the current year is subject to maximum of amount mentioned in 3 above and cannot exceed the sum of AMT Credit Brought Forward)					
	S.No	Assessment Year (AY) (A)	AMT Credit		AMT Credit Utilised during the Current Assessment Year (C)	Balance AMT Credit Carried Forward (D)= (B3) –(C)
			Gross (B1)	Set-off in earlier assessment years (B2)	Balance brought forward to the current assessment year (B3) = (B1) – (B2)	
	i	2011-12				
	ii	2012-13				
	iii	2013-14				
	iv	2014-15				
	v	2015-16				
	vi	2016-17				
	vii	2017-18				
	viii	2018-19				
	ix	2019-20				
	x	2020-21				
	xi	2021-22				
	xii	Current AY (enter 1 -2, if 1>2 else enter 0)				
	xiii	Total				
5	Amount of tax credit under section 115JD utilised during the year [total of item No. 4 (C)]				5	
6	Amount of AMT liability available for credit in subsequent assessment years [total of 4 (D)]				6	

**Schedule SI**

SPECIAL RATE]	SI No	Section/Description	<input checked="" type="checkbox"/>	Special rate (%)	Income(i)	Tax thereon (ii)
	1	111A or section 115AD(1)(ii)- Proviso (STCG on shares/equity oriented MF on which STT paid)	<input type="checkbox"/>	15	(part of 5vi of Schedule BFLA)	
	2	115AD (STCG for FIIs on securities where STT not paid)	<input type="checkbox"/>	30	(part of 5vii of Schedule BFLA)	
	3	112 proviso (LTCG on listed securities/ units without indexation)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
	4	112(1)(c)(iii) (LTCG for non-resident on unlisted securities)	<input type="checkbox"/>	10	(part of 5xof Schedule BFLA)	
	5	115AB (LTCG for non-resident on units referred in section115AB)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	

6	115AC (LTCG for non-resident on bonds/GDR)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
7	115AD (LTCG for FII on securities)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
8	112 (LTCG on others)	<input type="checkbox"/>	20	(5xi of Schedule BFLA)	
9	112A or section 115AD(1)(b)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid)	<input type="checkbox"/>	10	(5x of Schedule BFLA)	
10	STCG chargeable at special rates in India as per DTAA	<input type="checkbox"/>		(part of 5ix of Schedule BFLA)	
11	LTCG Chargeable at special rates in India as per DTAA	<input type="checkbox"/>		(part of 5xii of Schedule BFLA)	

					BFLA)
12	115B (Profits and gains of life insurance business)	<input type="checkbox"/>	12.50	(5iii of Schedule BFLA)	
12a	115AC (Income by way of interest received by a non-resident from bonds purchased in foreign currency)	<input type="checkbox"/>	10	(part of 2cx of Schedule OS)	
12b	115AC (Income by way of dividend received by non-resident from GDR purchased in foreign currency)	<input type="checkbox"/>	10	(part of 2cxii of Schedule OS)	
13	115BB (Winnings from lotteries, puzzles, races, games etc.)	<input type="checkbox"/>	30	(2a of Schedule OS)	
14	115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D)	<input type="checkbox"/>	60	(2b of Schedule OS)	
15	115BBF (Income from patent)				
	a Income under head business or profession	<input type="checkbox"/>	10	(3d of Schedule BP)	
	b Income under head other sources	<input type="checkbox"/>	10	(2cxv of Schedule OS)	
16	115BBG (Income from transfer of carbon credits)				
	a Income under head business or profession	<input type="checkbox"/>	10	(7e of Schedule BP)	
	b Income under head other sources	<input type="checkbox"/>	10	(2cxvi of Schedule OS)	
17	115A(1)(b) (A) & 115A(1)(b)(B) (Income of a non-resident from Royalty)	<input type="checkbox"/>	10	(part of 2cxviii of Schedule OS)	
18	Income from other sources chargeable at special rates in India as per DTAA	<input type="checkbox"/>		(part of 2e of Schedule OS)	
19	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15%	<input type="checkbox"/>	15	(part of 5vi of Schedule BFLA)	
20	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30%	<input type="checkbox"/>	30	(part of 5vii of Schedule BFLA)	
21	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
22	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% - u/s other than 112A	<input type="checkbox"/>	10	(part of 5ix of Schedule BFLA)	
23	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20%	<input type="checkbox"/>	20	(part of 5xi of Schedule BFLA)	
24	Pass through income in the nature of income from other source chargeable at special rates	<input type="checkbox"/>		(2d of Schedule OS)	
25	Any other income chargeable at special rate (Please choose from drop down menu)	<input type="checkbox"/>		(part of 2c of Schedule OS)	
			<b>Total</b>		

**Schedule IF Information regarding partnership firms in which you are partner**

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

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

EXEMPT INCOMES	1 Interest income								1
	2	i	Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules)				i		
		ii	Expenditure incurred on agriculture				ii		
		iii	Unabsorbed agricultural loss of previous eight assessment years				iii		
		iv	Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 (from Sl. No. 39 of Sch. BP)				iv		
		v	Net Agricultural income for the year (i – ii – iii + iv) (enter nil if loss)					2	
		vi	In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details (Fill up details separately for each agricultural land)						
		a	Name of district along with pin code in which agricultural land is located						
		b	Measurement of agricultural land in Acre						
		c	Whether the agricultural land is owned or held on lease (drop down to be provided)						
		d	Whether the agricultural land is irrigated or rain-fed (drop down to be provided)						
3	Other exempt income (please specify) (3a+3b)							3	
	a	Income u/s 10(23FB) or 10(23FBA) or 10 (23FC) or 10(23FCA) or 10(23FE) or 10(23FF) or 10(4D) Add row option and drop down to be provided in utility for each section separately				3a			
	b	Any other Income (Specify nature) – Add row option with free text to enter the nature of income to be provided in utility				3b			
4	Income not chargeable to tax as per DTAA								
	Sl. No.	Amount of income	Nature of income	Country name & Code	Article of DTAA	Head of Income	Whether TRC obtained (Y/N)		
	I								
	II								
	III	Total Income from DTAA not chargeable to tax						4	
5	Pass through income not chargeable to tax (Schedule PTI)								5
6	Total (1+2+3+4+5)								6

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

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

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

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

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



A4 Details of Foreign Cash Value Insurance Contract or Annuity Contract held (including any beneficial interest) at any time during the calendar year ending on 31st December, 2021												
Sl No	Country name	Country code	Name of financial institution in which insurance contract held		Address of financial institution	ZIP code	Date of contract	The cash value or surrender value of the contract		Total gross amount paid/credited with respect to the contract during the period		
(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)		(9)		
(i)												
(ii)												
B Details of Financial Interest in any Entity held (including any beneficial interest) at any time during the calendar year ending on 31st December, 2021												
Sl No	Country Name and code	Zip Code	Nature of entity	Name and Address of the Entity	Nature of Interest-Direct/Beneficial owner/Beneficiary	Date since held	Total Investment (at cost) (in rupees)	Income accrued from such Interest	Nature of Income	Income taxable and offered in this return		
(2)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	Amount	Schedule where offered	Item number of schedule
(i)												
(ii)												
C Details of Immovable Property held (including any beneficial interest) at any time during the calendar year ending on 31st December, 2021												
Sl No	Country Name and code	ZIP code	Address of the Property	Ownership-Direct/Beneficial owner/Beneficiary	Date of acquisition	Total Investment (at cost) (in rupees)	Income derived from the property	Nature of Income	Income taxable and offered in this return			
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	Amount	Schedule where offered	Item number of schedule	
(i)												
(ii)												
D Details of any other Capital Asset held (including any beneficial interest) at any time during the calendar year ending on 31st December, 2021												
Sl No	Country Name and code	Zip Code	Nature of Asset	Ownership-Direct/Beneficial owner/Beneficiary	Date of acquisition	Total Investment (at cost) (in rupees)	Income derived from the asset	Nature of Income	Income taxable and offered in this return			
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	Amount	Schedule where offered	Item number of schedule	
(i)												
(ii)												
E Details of account(s) in which you have signing authority held (including any beneficial interest) at any time calendar year ending on 31st December, 2021 and which has not been included in A to D above.												
Sl No	Name of the Institution in which the account is held	Address of the Institution	Zip Code	Name of the account holder	Account Number	Peak Balance/Investment during the year (in rupees)	Whether income accrued is taxable in your hands?	If (7) is yes, Income accrued in the account	If (7) is yes, Income offered in this return			
(1)	(2)	(3a)	(3b)	(4)	(5)	(6)	(7)	(8)	Amount	Schedule where offered	Item number of schedule	
(i)												
(ii)												
F Details of trusts, created under the laws of a country outside India, in which you are a trustee, beneficiary or settlor												
Sl No	Country Name and code	Zip Code	Name and address of the trust	Name and address of trustees	Name and address of Settlor	Name and address of Beneficiaries	Date since position held	Whether income derived is taxable in your hands?	If (8) is yes, Income derived from the trust	If (8) is yes, Income offered in this return		
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	Amount	Schedule where offered	Item number of schedule
(i)												
(ii)												
G Details of any other income derived from any source outside India which is not included in, - (i) items A to F above and, (ii) income under the head business or profession												
Sl No	Country Name and code	Zip Code	Name and address of the person from whom derived		Income derived	Nature of income	Whether taxable in your hands?	If (6) is yes, Income offered in this return				
(1)	(2a)	(2b)	(3)		(4)	(5)	(6)	Amount	Schedule where offered	Item number of schedule		
(i)												
(ii)												

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

**Schedule GST INFORMATION REGARDING TURNOVER/GROSS RECEIPT REPORTED FOR GST**

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

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



PART-B

Part B - TI		Computation of total income				
TOTAL INCOME	1	Income from house property (4 of Schedule-HP) (enter nil if loss)			1	
	2	Profits and gains from business or profession				
		i	Profits and gains from business other than speculative business and specified business (A38 of Schedule BP) (enter nil if loss)	2i		
		ii	Profits and gains from speculative business (3(ii) of table E of Schedule BP) (enter nil if loss and carry this figure to Schedule CFL)	2ii		
		iii	Profits and gains from specified business (3(iii) of table E of Schedule BP) (enter nil if loss and carry this figure to Schedule CFL)	2iii		
		iv	Income chargeable to tax at special rate (3d, 3e and 4b of Schedule BP)	2iv		
		v	Total (2i + 2ii + 2iii + 2iv) (enter nil, if loss and carry this figure of loss to Schedule CYLA)		2v	
	3	Capital gains				
		a	Short term			
			i	Short-term chargeable @ 15% (9ii of item E of schedule CG)	ai	
			ii	Short-term chargeable @ 30% (9iii of item E of schedule CG)	aii	
			iii	Short-term chargeable at applicable rate (9iv of item E of schedule CG)	aiii	
			iv	Short-term chargeable at special rates in India as per DTAA (9v of item E of Schedule CG)	aiv	
			v	Total Short-term (ai + aii + aiii + aiv) (enter nil if loss)	3av	
		b	Long-term			
			i	Long-term chargeable @ 10% (9vi of item E of Schedule CG)	bi	
			ii	Long-term chargeable @ 20% (9vii of item E of Schedule CG)	bii	
			iii	Long-term chargeable at special rates in India as per DTAA (9viii of item E of schedule CG)	biii	
		iv	Total Long-term (bi + bii + biii) (enter nil if loss)	biv		
	c	Total capital gains (3av + 3biv) (enter nil if loss)			3c	
4	Income from other sources					
		a	Net income from other sources chargeable to tax at normal applicable rates (6 of Schedule OS) (enter nil if loss)	4a		
		b	Income chargeable to tax at special rate (2 of Schedule OS)	4b		
		c	Income from the activity of owning and maintaining race horses (8e of Schedule OS) (enter nil if loss)	4c		
		d	Total (4a + 4b + 4c)		4d	
5	Total of head wise income (1 + 2v + 3c + 4d)				5	
6	Losses of current year to be set off against 5 (total of 2xvi, 3xvi and 4xvi of Schedule CYLA)				6	
7	Balance after set off of current year losses (5 - 6) (total of serial no (ii), (iii), (iv) to (xv) of column 5 of schedule CYLA + 4b + 2iv)				7	
8	Brought forward losses to be set off against 7 (total of 2xv, 3xv and 4xv of Schedule BFLA)				8	
9	Gross Total income (7 - 8) (also total of serial no (i), (ii), (iv) to (xiv) of column 5 of Schedule BFLA + 4b + 2iii)				9	
10	Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 9				10	
11	Deductions under Chapter VI-A					
		a	Part-B of Chapter VI-A [1 of Schedule VI-A and limited upto (i+ii+iii+iv+v+viii+xiii+xiv) of column 5 of BFLA]		11a	
		b	Part-C of Chapter VI-A [2 of Schedule VI-A]		11b	
		c	Total (11a + 11b) [limited upto (9-10)]		11c	
					12	
	12	Deduction u/s 10AA (Total of Sch. 10AA)				
	13	Total income (9 - 11c - 12)			13	
	14	Income chargeable to tax at special rates (total of (i) of schedule SI)			14	
	15	Net agricultural income/ any other income for rate purpose (2v of Schedule EI)			15	
	16	Aggregate income (13 - 14 + 15) [applicable if (13-14) exceeds maximum amount not chargeable to tax]			16	
	17	Losses of current year to be carried forward (total of xvii of Schedule CFL)			17	
	18	Deemed total income under section 115JC (3 of Schedule AMT)			18	

Part B - TTI		Computation of tax liability on total income				
COMPUTATION OF TAX LIABILITY	1	A	Tax payable on deemed total income under section 115JC (4 of Schedule AMT)		1a	
		B	Surcharge on (a) above (if applicable)		1b	
		C	Health and Education Cess @ 4% on 1a+1b above		1c	
		D	Total Tax Payable on deemed total income (1a+1b+1c)		1d	
	2	Tax payable on total income				
		A	Tax at normal rates on 16 of Part B-TI		2a	
		B	Tax at special rates (total of col. (ii) of Schedule-SI)		2b	
		C	Rebate on agricultural income [applicable if (13-14) of Part B-TI exceeds maximum amount not chargeable to tax]		2c	
		D	Tax Payable on total income (2a+2b -2c)		2d	
		E	Surcharge			
			I	25% of 12(ii) of Schedule SI	2ei	2g(ii)
					ia	

	ii	10% or 15 %, as applicable, of 1(ii),7(ii),9(ii),21(ii),23(ii), Dividend income u/s. 115AD(1)(a) of Schedule SI and Dividend income included in Part BTI	2eii		iiia		
	iii	On [(2d) - [(12(ii)+ 1(ii)+ 2(ii),7(ii),9(ii),21(ii),23(ii) of Schedule SI)]	2eiii				
	iv	Total (ia+iiia)				2eiv	
	F	Health and Education Cess @ 4% on 2d+2eiv				2f	
	g	Gross tax liability (2d + 2eiv + 2f)				2g	
	3	Gross tax payable (higher of 1d or 2g)				3	
	4	Credit under section 115JD of tax paid in earlier years (applicable if 2g is more than 1d) (5 of Schedule AMTC)				4	
	5	Tax payable after credit under section 115JD (3 - 4)				5	
	6	Tax relief					
		a	Section 90/90A (2 of Schedule TR)	6a			
	b	Section 91(3 of Schedule TR)	6b				
	c	Total (6a + 6b)				6c	
7	Net tax liability (5 - 6c) (enter zero, if negative)					7	
8	Interest and fee payable						
	a	Interest for default in furnishing the return (section 234A)	8a				
	b	Interest for default in payment of advance tax (section 234B)	8b				
	c	Interest for deferment of advance tax (section 234C)	8c				
	d	Fee for default in furnishing return of income (section 234F)	8d				
	e	Total Interest and Fee Payable (8a+8b+8c+8d)				8e	
9	Aggregate liability (7 + 8e)					9	
TAXES PAID AND BANK DETAILS	10	Taxes Paid					
		a	Advance Tax (from column 5 of 115A)	10a			
		b	TDS (total of column 9 of 15B)	10b			
		c	TCS (total of column 7 of 15C)	10c			
		d	Self-Assessment Tax (from column 5 of 15A)	10d			
		e	Total Taxes Paid (10a+10b+10c+10d)				10e
11	Amount payable (Enter if 9 is greater than 10e, else enter 0)					11	
12	Refund (If 10e is greater than 9) (refund, if any, will be directly credited into the bank account)					12	
13	Do you have a bank account in India (Non- Residents claiming refund with no bank account in India may select No)					Select Yes or No	
BANK ACCOUNT	a) Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts)						
	Sl.	IFS Code of the Bank in case of Bank Accounts held in India	Name of the Bank	Account Number	Indicate the account in which you prefer to get your refund credited, if any (tick one account <input checked="" type="checkbox"/> )		
	i						
	ii						
	Note: 1) All bank accounts held at any time is to be reported, except dormant A/c. 2) Minimum one account should be selected for refund credit						
	Rows can be added as required						
	b) Non- residents, who are claiming income-tax refund and not having bank account in India may, at their option, furnish the details of one foreign bank account:						
	Sl. No.	SWIFT Code	Name of the Bank	Country of Location	IBAN		
	Rows can be added as required						

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

B Details of Tax Deducted at Source (TDS) on Income [As per Form 16 A issued or Form 16B/16C/16D furnished by Deductor(s)]																
Sl No	TDS credit relating to self /other person [other person as per rule 37BA(2)]	PAN/Aadhaar No. of Other Person (if TDS credit related to other person)	TAN of the Deductor/ PAN/Aadhaar No. of Tenant/ Buyer	Unclaimed TDS brought forward (b/f)		TDS of the current Financial Year (TDS deducted during the FY 2021-22)		TDS credit being claimed this Year (only if corresponding income is being offered for tax this year, not applicable if TDS is deducted u/s 194N)			Corresponding Receipt/ withdrawals offered		TDS credit being carried forward			
				Fin. Year in which deducted	TDS b/f	Deducted in own hands	Deducted in the hands of or any other person as per rule 37BA(2) (if applicable)	Claimed in own hands	Claimed in the hands of or any other person as per rule 37BA(2) (if applicable)		Gross Amount	Head of Income				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)			(11)	(12)	(13)		
							Income	TDS				Income	TDS	PAN/Aadhaar No.		
<b>I</b>																
<b>NOTE</b> ▶ Please enter total of column 9 in 10b of Part B-TTI																

C Details of Tax Collected at Source (TCS) [As per Form 27D issued by the Collector(s)]							
Sl No	Tax Deduction and Tax Collection Account Number of the Collector	Name of the Collector	Unclaimed TCS brought forward (b/f)		TCS of the current financial Year (Tax collected during FY 2021-22)	Amount out of (5) or (6) being claimed this Year (only if corresponding receipt is being offered for tax this year)	Amount out of (5) or (6) being carried forward
			Fin. Year in which collected	Amount b/f			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
i							
ii							
<b>NOTE</b> ▶ Please enter total of column (7) in 10c of Part B-TTI							

## VERIFICATION

I, \_\_\_\_\_ (full name in block letters), son/ daughter of \_\_\_\_\_, solemnly declare that to the best of my knowledge and belief, the information given in the return and the schedules thereto is correct and complete in accordance with the provisions of the Income-tax Act, 1961.

I further declare that I am making this return in my capacity as \_\_\_\_\_ (drop down to be provided) and I am also competent to make this return and verify it. I am holding permanent account number \_\_\_\_\_ (if allotted) (Please see instruction)

I further declare that the critical assumptions specified in the agreement have been satisfied and all the terms and conditions of the agreement have been complied with. (Applicable, in a case where return is furnished under section 92CD)

Date

Sign here →

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

Part A-GEN		GENERAL									
PERSONAL INFORMATION	(A1) Name									(A2) PAN	
	(A3) Is there any change in the company's name? If yes, please furnish the old name									(A4) Corporate Identity Number (CIN) issued by MCA	
	(A8) Flat/Door/Block No	(A9) Name of Premises/Building/Village				(A5) Date of incorporation (DD/MM/YYYY)		(A6) Date of commencement of business (DD/MM/YYYY)			
	(A10) Road/Street/Post Office	(A11) Area/Locality				/ /		/ /			
	(A12) Town/City/District	(A13) State		(A14) Pin code/Zip code			(A7) Type of company (Tick any one) <input checked="" type="checkbox"/>				
		(A15) Country					(i) Domestic Company <input type="checkbox"/>				
							(ii) Foreign Company <input type="checkbox"/>				
		(A16) Office Phone Number with STD code/ Mobile No. 1				(A17) Mobile No. 2				(A18) Email Address-1	
Email Address-2											

FILING STATUS	(A19)	(i) Filed u/s (Tick) [Please see instruction]	<input type="checkbox"/> 139(1)- On or Before due date, <input type="checkbox"/> 139(4)- After due date, <input type="checkbox"/> 139(5)- Revised Return, <input type="checkbox"/> 92CD-Modified return, <input type="checkbox"/> 119(2)(b)- after condonation of delay		
	(a)	(ii) Or filed in response to notice u/s	<input type="checkbox"/> 139(9), <input type="checkbox"/> 142(1), <input type="checkbox"/> 148,		
	(b)	If revised/ defective/Modified, then enter Receipt No and Date of filing original return (DD/MM/YYYY)			___/___/___
	(c)	If filed, in response to notice u/s 139(9)/142(1)/148/ or order u/s 119(2)(b), enter Unique Number /Document Identification Number and date of such notice/order, or if filed u/s 92CD enter date of advance pricing agreement			/ /
	(d)	Residential Status (Tick) <input checked="" type="checkbox"/> Resident <input type="checkbox"/> Non-Resident			
	(e)	Have you opted for taxation under section 115BA/115BAA/115BAB? (Please choose from the drop down menu) (applicable on Domestic Company) If yes, please furnish the AY in which said option is exercised for the first time along with date of filing of relevant form (10-IB/ 10-IC/ 10-ID) & acknowledgment number. If no, whether you are choosing to opt for taxation under section 115BA/115BAA/115BAB this year? (Please choose from the drop down menu) Please provide the date of filing of relevant form (10-IB/10-IC/10-ID) & acknowledgment number.			
	(f)	Whether total turnover/ gross receipts in the previous year 2019-20 exceeds 400 crore rupees? (Yes/No) (applicable for Domestic Company)			
	(g)	Whether assessee is a resident of a country or specified territory with which India has an agreement referred to in sec 90 (1) or Central Government has adopted any agreement under sec 90A(1)?			
	(h)	In the case of non-resident, is there a Permanent Establishment (PE) in India (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
	(i)	In the case of non-resident, is there a Significant Economic Presence (SEP) in India (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No please provide details of (a) aggregate of payments arising from the transaction or transactions during the previous year as referred in Explanation 2A(a) to Section 9(1)(i); (b) number of users in India as referred in Explanation 2A(b) to Section 9(1)(i).			
	(j)	Whether assessee is required to seek registration under any law for the time being in force relating to companies? If yes, please provide details.			
		Act under which registration required			
		Date of Registration	(DD/MM/YYYY)	Registration Number	
	(k)	Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015 (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
	(l)	Whether assessee has a unit located in an International Financial Services Centre and derives income solely in convertible foreign exchange? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
	(m)	Whether the assessee company is under liquidation (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
	(n)	Whether you are an FII / FPI? Yes/No If yes, please provide SEBI Regn. No.			
	(o)	Whether the company is a producer company as defined in Sec.581A of Companies Act, 1956? <input type="checkbox"/> Yes <input type="checkbox"/> No			
	(p)	Whether this return is being filed by a representative assessee? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information -			
		(1) Name of the representative assessee			
		(2) Capacity of the Representative (drop down to be provided)			
		(3) Address of the representative assessee			
		(4) Permanent Account Number (PAN)/Aadhaar No. of the representative assessee			
	(q)	Whether you are recognized as start up by DPIIT			<input type="checkbox"/> Yes <input type="checkbox"/> No
	1	If yes, please provide start up recognition number allotted by the DPIIT			
	2	Whether certificate from inter-ministerial board for certification is received?		<input type="checkbox"/> Yes <input type="checkbox"/> No	
	3	If yes provide the certification number			
	4	Whether declaration in Form-2 in accordance with para 5 of DPIIT notification dated 19/02/2019 has been filed before filing of the return?		<input type="checkbox"/> Yes <input type="checkbox"/> No	
	5	If yes, provide date of filing Form-2			
AUDIT INFORMATION	(a1)	Whether liable to maintain accounts as per section 44AA? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
	(a2)	Whether assessee is declaring income only under section 44AE/ 44B/ 44BB/ 44BBA/ 44BBB/44D? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
	(a2i)	If No, whether during the year total sales/turnover/gross receipts of business is between 1 Crore Rupees but does not exceed 10 Crore Rupees? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No, turnover does not exceed 1 crore <input type="checkbox"/> No, turnover exceeds 10 crores			
	(a2ii)	If (a2i) is Yes, whether aggregate of all amounts received, including amount received for sales, turnover or gross receipts or on capital account such as capital contribution, loans etc. during the previous year, in cash & non-a/c payee cheque/DD, does not exceed five per cent of said amount? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
	(a2iii)	If (a2i) is Yes, whether aggregate of all payments made including amount incurred for expenditure or on capital account such as asset acquisition, repayment of loan etc., in cash & non-a/c payee cheque/DD, during the previous year does not exceed five per cent of the said payment (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
	(b)	Whether liable for audit under section 44AB? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
	(c)	If (b) is Yes, whether the accounts have been audited by an accountant? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If Yes, furnish the following information below			
		(1)	Mention the date of furnishing of audit report (DD/MM/YYYY)		
		(2)	Name of the auditor signing the tax audit report		
		(3)	Membership No. of the auditor		
		(4)	Name of the auditor (proprietorship/ firm)		
		(5)	Proprietorship/firm registration number		
	(6)	Permanent Account Number (PAN/Aadhaar No.) of the auditor (proprietorship/ firm)			
	(7)	Date of audit report			
(d)	Are you liable for Audit u/s 92E? <input type="checkbox"/> Yes <input type="checkbox"/> No				
(dii)	If (d) is Yes, whether the accounts have been audited u/s. 92E?	<input type="checkbox"/> Yes <input type="checkbox"/> No		Date of furnishing audit report? DD/MM/YYYY	
(diii)	If liable to furnish other audit report under the Income-tax Act, mention whether have you furnished such report. If yes, please provide the details as under) (Please see Instruction 5)				

	Sl. No.	Section Code	Date (DD/MM/YYYY)			
	(e)	Mention the Act, section and date of furnishing the audit report under any Act other than the Income-tax Act				
		Act and section	(DD/MM/YY)	Act and section	(DD/MM/YY)	
HOLDING STATUS	(a)	Nature of company (select 1 if holding company, select 2 if a subsidiary company, select 3 if both, select 4 if any other)				
	(b)	If subsidiary company, mention the details of the Holding Company				
		PAN	Name of Holding Company	Address of Holding Company	Percentage of Shares held	
HOLDING STATUS	(c)	If holding company, mention the details of the subsidiary companies				
		PAN	Name of Subsidiary Company	Address of Subsidiary Company	Percentage of Shares held	
BUSINESS ORGANISATION	(a)	In case of amalgamating company, mention the details of amalgamated company				
		PAN	Name of Amalgamated Company	Address of Amalgamated Company	Date of Amalgamation	
	(b)	In case of amalgamated company, mention the details of amalgamating company				
		PAN	Name of Amalgamating Company	Address of Amalgamating Company	Date of Amalgamation	
	(c)	In case of demerged company, mention the details of resulting company				
		PAN	Name of Resulting Company	Address of Resulting Company	Date of Demerger	
	KEY PERSONS	(d)	In case of resulting company, mention the details of demerged company			
		PAN	Name of Demerged Company	Address of Demerged Company	Date of Demerger	
KEY PERSONS	Particulars of Managing Director, Directors, Secretary and Principal officer(s) who have held the office during the previous year and the details of eligible person who is verifying the return.					
	S.No.	Name	Designation	Residential Address	PAN/Aadhaar No. Director Identification Number (DIN) issued by MCA, in case of Director	
SHAREHOLDERS INFORMATION	Particulars of persons who were beneficial owners of shares holding not less than 10% of the voting power at any time of the previous year					
	S.No.	Name and Address		Percentage of shares held	PAN (if allotted)	
OWNERSHIP INFORMATION	In case of unlisted company, particulars of natural persons who were the ultimate beneficial owners, directly or indirectly, of shares holding not less than 10% of the voting power at any time of the previous year					
	S.No.	Name	Address	Percentage of shares held	PAN/Aadhaar No. (if allotted)	
	In case of Foreign company, please furnish the details of immediate parent company.					
	S.No.	Name	Address	Country of residence	PAN (if allotted) Taxpayer's registration number or any unique identification number allotted in the country of residence	
NATURE OF COMPANY AND ITS BUSINESS	In case of foreign company, please furnish the details of ultimate parent company					
	S.No.	Name	Address	Country of residence	PAN (if allotted) Taxpayer's registration number or any unique identification number allotted in the country of residence	
	Nature of company					
	1	Whether a public sector company as defined in section 2(36A) of the Income-tax Act				(Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
	2	Whether a company owned by the Reserve Bank of India				<input type="checkbox"/> Yes <input type="checkbox"/> No
	3	Whether a company in which not less than forty percent of the shares are held (whether singly or taken together) by the Government or the Reserve Bank of India or a corporation owned by that Bank				<input type="checkbox"/> Yes <input type="checkbox"/> No
4	Whether a banking company as defined in clause (c) of section 5 of the Banking Regulation Act, 1949				<input type="checkbox"/> Yes <input type="checkbox"/> No	
5	Whether a scheduled Bank being a bank included in the Second Schedule to the Reserve Bank of India Act				<input type="checkbox"/> Yes <input type="checkbox"/> No	
6	Whether a company registered with Insurance Regulatory and Development Authority (established under sub-section (1) of section 3 of the Insurance Regulatory and Development Authority Act, 1999)				<input type="checkbox"/> Yes <input type="checkbox"/> No	
7	Whether a company being a non-banking Financial Institution				<input type="checkbox"/> Yes <input type="checkbox"/> No	

8	Whether the company is unlisted? If yes, please ensure to fill up the Schedule SH-1 and Schedule AL-1	<input type="checkbox"/> Yes <input type="checkbox"/> No
Nature of business or profession, if more than one business or profession indicate the three main activities/ products (Other than those declaring income under section 44AE)		
S.No.	Code [Please see instruction No.7(i)]	Description
(i)		
(ii)		
(iii)		

Part A-B5		BALANCE SHEET AS ON 31 <sup>ST</sup> DAY OF MARCH, 2022 OR AS ON THE DATE OF AMALGAMATION	
EQUITY AND LIABILITIES	<b>I</b>	<b>Equity and Liabilities</b>	
	<b>1</b>	<b>Shareholder's fund</b>	
	<b>A</b>	<b>Share capital</b>	
	<b>i</b>	Authorised	Ai
	<b>ii</b>	Issued, Subscribed and fully Paid up	Aii
	<b>iii</b>	Subscribed but not fully paid	Aiii
	<b>iv</b>	Total (Aii + Aiii)	Aiv
	<b>B</b>	<b>Reserves and Surplus</b>	
	<b>i</b>	Capital Reserve	Bi
	<b>ii</b>	Capital Redemption Reserve	Bii
	<b>iii</b>	Securities Premium Reserve	Biii
	<b>iv</b>	Debenture Redemption Reserve	Biv
	<b>v</b>	Revaluation Reserve	Bv
	<b>vi</b>	Share options outstanding amount	Bvi
	<b>vii</b>	Other reserve (specify nature and amount)	
	<b>a</b>		vii a
	<b>b</b>		vii b
	<b>c</b>	Total (vii a + vii b)	Bvii
	<b>viii</b>	Surplus i.e. Balance in profit and loss account (Debit balance to be shown as -ve figure)	Bviii i
	<b>ix</b>	Total (Bi + Bii + Biii + Biv + Bv + Bvi + Bvii + Bviii) (Debit balance to be shown as -ve figure)	Bix
	<b>C</b>	Money received against share warrants	1C
	<b>D</b>	Total Shareholder's fund (Aiv + Bix + 1C)	1D
	<b>2</b>	<b>Share application money pending allotment</b>	
	<b>i</b>	Pending for less than one year	i
	<b>ii</b>	Pending for more than one year	ii
<b>iii</b>	Total (i + ii)	2	
<b>3</b>	<b>Non-current liabilities</b>		
<b>A</b>	<b>Long-term borrowings</b>		
<b>i</b>	<b>Bonds/ debentures</b>		
<b>a</b>	Foreign currency	ia	
<b>b</b>	Rupee	ib	
<b>c</b>	Total (ia + ib)	ic	
<b>ii</b>	<b>Term loans</b>		
<b>a</b>	Foreign currency	ii a	
<b>b</b>	Rupee loans		
<b>1</b>	From Banks	b1	
<b>2</b>	From others	b2	
<b>3</b>	Total (b1 + b2)	b3	
<b>c</b>	Total Term loans (ii a + b3)	ii c	
<b>iii</b>	Deferred payment liabilities	iii	
<b>iv</b>	Deposits from related parties (see instructions)	iv	
<b>v</b>	Other deposits	v	
<b>vi</b>	Loans and advances from related parties (see instructions)	vi	
<b>vii</b>	Other loans and advances	vii	
<b>viii</b>	Long term maturities of finance lease obligations	viii	
<b>ix</b>	Total Long-term borrowings (ic + ii c + iii + iv + v + vi + vii + viii)	3A	
<b>B</b>	Deferred tax liabilities (net)	3B	
<b>C</b>	<b>Other long-term liabilities</b>		
<b>i</b>	Trade payables	i	
<b>ii</b>	Others	ii	
<b>iii</b>	Total Other long-term liabilities (i + ii)	3C	
<b>D</b>	<b>Long-term provisions</b>		
<b>i</b>	Provision for employee benefits	i	
<b>ii</b>	Others	ii	
<b>iii</b>	Total (i + ii)	3D	
<b>E</b>	Total Non-current liabilities (3A + 3B + 3C + 3D)	3E	
<b>4</b>	<b>Current liabilities</b>		
<b>A</b>	<b>Short-term borrowings</b>		
<b>i</b>	<b>Loans repayable on demand</b>		
<b>a</b>	From Banks	ia	
<b>b</b>	From Non-Banking Finance Companies	ib	
<b>c</b>	From other financial institutions	ic	
<b>d</b>	From others	id	
<b>e</b>	Total Loans repayable on demand (ia + ib + ic + id)	ie	
<b>ii</b>	Deposits from related parties (see instructions)	ii	

	iii	Loans and advances from related parties ( <i>see instructions</i> )	iii	
	iv	Other loans and advances	iv	
	v	Other deposits	v	
	vi	Total Short-term borrowings (ie + ii + iii + iv + v)	4A	
<b>B</b>	<b>Trade payables</b>			
	i	Outstanding for more than 1 year	i	
	ii	Others	ii	
	iii	Total Trade payables (i + ii)	4B	
<b>C</b>	<b>Other current liabilities</b>			
	i	Current maturities of long-term debt	i	
	ii	Current maturities of finance lease obligations	ii	
	iii	Interest accrued but not due on borrowings	iii	
	iv	Interest accrued and due on borrowings	iv	
	v	Income received in advance	v	
	vi	Unpaid dividends	vi	
	vii	Application money received for allotment of securities and due for refund and interest accrued	vii	
	viii	Unpaid matured deposits and interest accrued thereon	viii	
	ix	Unpaid matured debentures and interest accrued thereon	ix	
	x	Other payables	x	
	xi	Total Other current liabilities (i + ii + iii + iv + v + vi + vii + viii + ix + x)	4C	
<b>D</b>	<b>Short-term provisions</b>			
	i	Provision for employee benefit	i	
	ii	Provision for Income-tax	ii	
	iii	Proposed Dividend	iii	
	iv	Tax on dividend	iv	
	v	Other	v	
	vi	Total Short-term provisions (i + ii + iii + iv + v)	4D	
<b>E</b>	<b>Total Current liabilities (4A + 4B + 4C + 4D)</b>		<b>4E</b>	
<b>Total Equity and liabilities (1D + 2 + 3E + 4E)</b>			<b>I</b>	
<b>II</b>	<b>ASSETS</b>			
<b>I</b>	<b>Non-current assets</b>			
<b>A</b>	<b>Fixed assets</b>			
	i	<b>Tangible assets</b>		
	a	Gross block	ia	
	b	Depreciation	ib	
	c	Impairment losses	ic	
	d	Net block (ia – ib - ic)	id	
	ii	<b>Intangible assets</b>		
	a	Gross block	iiia	
	b	Amortization	iiib	
	c	Impairment losses	iiic	
	d	Net block (iiia – iiib - iiic)	iiid	
	iii	Capital work-in-progress	iii	
	iv	Intangible assets under development	iv	
	v	Total Fixed assets (id + iiid + iii + iv)	Av	
<b>B</b>	<b>Non-current investments</b>			
	i	Investment in property	i	
	ii	<b>Investments in Equity instruments</b>		
	a	Listed equities	iiia	
	b	Unlisted equities	iiib	
	c	Total (iiia + iiib)	iiic	
	iii	Investments in Preference shares	iii	
	iv	Investments in Government or trust securities	iv	
	v	Investments in Debenture or bonds	v	
	vi	Investments in Mutual funds	vi	
	vii	Investments in Partnership firms	vii	
	viii	Others Investments	viii	
	ix	Total Non-current investments (i + iiic + iii + iv + v + vi + vii + viii)	Bix	
<b>C</b>	<b>Deferred tax assets (Net)</b>		<b>C</b>	
<b>D</b>	<b>Long-term loans and advances</b>			
	i	Capital advances	i	
	ii	Security deposits	ii	
	iii	Loans and advances to related parties ( <i>see instructions</i> )	iii	
	iv	Other Loans and advances	iv	
	v	Total Long-term loans and advances (i + ii + iii + iv)	Dv	
	vi	Long-term loans and advances included in Dv which is		
	a	for the purpose of business or profession	via	

		b	not for the purpose of business or profession	vib			
		c	given to shareholder, being the beneficial owner of share, or to any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act	vic			
	<b>E</b>	<b>Other non-current assets</b>					
		i	Long-term trade receivables				
		a	Secured, considered good	ia			
		b	Unsecured, considered good	ib			
		c	Doubtful	ic			
		d	Total Other non-current assets (ia + ib + ic)	id			
		ii	Others	ii			
		iii	Total (id + ii)			Eiii	
		iv	Non-current assets included in Eiii which is due from shareholder, being the beneficial owner of share, or from any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act	iv			
	<b>F</b>	<b>Total Non-current assets (Av + Bix + C + Dv + Eiii)</b>					<b>1F</b>
<b>2</b>	<b>Current assets</b>						
	<b>A</b>	<b>Current investments</b>					
		i	Investment in Equity instruments				
		a	Listed equities	ia			
		b	Unlisted equities	ib			
		c	Total (ia + ib)	ic			
		ii	Investment in Preference shares	ii			
		iii	Investment in government or trust securities	iii			
		iv	Investment in debentures or bonds	iv			
		v	Investment in Mutual funds	v			
		vi	Investment in partnership firms	vi			
		vii	Other investment	vii			
		viii	Total Current investments (ic + ii + iii + iv + v + vi + vii)			Aviii	
	<b>B</b>	<b>Inventories</b>					
		i	Raw materials	i			
		ii	Work-in-progress	ii			
		iii	Finished goods	iii			
		iv	Stock-in-trade (in respect of goods acquired for trading)	iv			
		v	Stores and spares	v			
		vi	Loose tools	vi			
		vii	Others	vii			
		viii	Total Inventories (i + ii + iii + iv + v + vi + vii)			Bviii	
	<b>C</b>	<b>Trade receivables</b>					
		i	Outstanding for more than 6 months	i			
		ii	Others	ii			
		iii	Total Trade receivables (i + ii + iii)			Ciii	
	<b>D</b>	<b>Cash and cash equivalents</b>					
		i	Balances with Banks	i			
		ii	Cheques, drafts in hand	ii			
		iii	Cash in hand	iii			
		iv	Others	iv			
		v	Total Cash and cash equivalents (i + ii + iii + iv)			Dv	
	<b>E</b>	<b>Short-term loans and advances</b>					
		i	Loans and advances to related parties (see instructions)	i			
		ii	Others	ii			
		iii	Total Short-term loans and advances (i + ii)			Eiii	
		iv	Short-term loans and advances included in Eiii which is				
		a	for the purpose of business or profession	iva			
		b	not for the purpose of business or profession	ivb			
		c	given to a shareholder, being the beneficial owner of share, or to any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act	ivc			
	<b>F</b>	<b>Other current assets</b>					<b>F</b>
	<b>G</b>	<b>Total Current assets (Aviii + Bviii + Ciii + Dv + Eiii + F)</b>					<b>2G</b>
	<b>Total Assets (1F + 2G)</b>					<b>II</b>	

Part A-BS – Ind AS

BALANCE SHEET AS ON 31<sup>ST</sup> DAY OF MARCH, 2022 OR AS ON THE DATE OF BUSINESS COMBINATION [applicable for a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015]

I Equity and Liabilities

1 Equity



<b>A Equity share capital</b>			
i	Authorised	Ai	
ii	Issued, Subscribed and fully paid up	Aii	
iii	Subscribed but not fully paid	Aiii	
iv	Total (Aii + Aiii)		Aiv
<b>B Other Equity</b>			
i	Other Reserves		
a	Capital Redemption Reserve	ia	
b	Debenture Redemption Reserve	ib	
c	Share Options Outstanding account	ic	
d	Other (specify nature and amount)	id	
e	Total other reserves (ia + ib + ic + id)	ie	
ii	Retained earnings (Debit balance of statement of P&L to be shown as -ve figure)	ii	
iii	Total (Bie + ii) (Debit balance to be shown as -ve figure)		Biii
<b>C Total Equity (Aiv + Biii)</b>			1C
<b>2 Liabilities</b>			
<b>A Non-current liabilities</b>			
<b>I Financial Liabilities</b>			
<b>Borrowings</b>			
a	Bonds or debentures		
1	Foreign currency	a1	
2	Rupee	a2	
3	Total (1 + 2)		a3
b	Term loans		
1	Foreign currency	b1	
2	Rupee loans		
i	From Banks	i	
ii	From other parties	ii	
iii	Total (i + ii)	b2	
3	Total Term loans (b1 + b2)		b3
c	Deferred payment liabilities		c
d	Deposits		d
e	Loans from related parties (see instructions)		e
f	Long term maturities of finance lease obligations		f
g	Liability component of compound financial instruments		g
h	Other loans		h
i	Total borrowings (a3 + b3 + c + d + e + f + g + h)		i
j	Trade Payables		j
k	Other financial liabilities (Other than those specified in II under provisions)		k
<b>II Provisions</b>			
a	Provision for employee benefits	a	
b	Others (specify nature)	b	
c	Total Provisions		Iic
<b>III Deferred tax liabilities (net)</b>			
<b>IV Other non-current liabilities</b>			
a	Advances	a	
b	Others (specify nature)	b	
c	Total Other non-current liabilities		IVc
<b>Total Non-Current Liabilities (Ii + Ij + Ik + IIC + III + IVc)</b>			
<b>2A</b>			
<b>B Current liabilities</b>			
<b>I Financial Liabilities</b>			
i	Borrowings		
a	Loans repayable on demand		
1	From Banks	1	
2	From Other parties	2	
3	Total Loans repayable on demand (1 + 2)	3	
b	Loans from related parties	b	
c	Deposits	c	
d	Other loans (specify nature)	d	
Total Borrowings (a3 + b + c + d)			Ii
ii	Trade payables		Iii
iii	Other financial liabilities		
a	Current maturities of long-term debt	a	
b	Current maturities of finance lease obligations	b	
c	Interest accrued	c	
d	Unpaid dividends	d	
e	Application money received for allotment of securities to the extent refundable and interest accrued thereon	e	
f	Unpaid matured deposits and interest accrued thereon	f	
g	Unpaid matured debentures and interest accrued thereon	g	
h	Others (specify nature)	h	
i	Total Other financial liabilities (a + b + c + d + e + f + g + h)		Iiii

	iv	Total Financial Liabilities (Ii + Iii + Iiii)		Iiv	
	II	Other Current liabilities			
		a Revenue received in advance	a		
		b Other advances (specify nature)	b		
		c Others (specify nature)	c		
		d Total Other current liabilities (a + b+ c)		IId	
	III	Provisions			
		a Provision for employee benefits	a		
		b Others (specify nature)	b		
		c Total provisions (a + b)		IIIc	
	IV	Current Tax Liabilities (Net)		IV	
		Total Current liabilities (Iiv + IId + IIIc+ IV)		2B	
		Total Equity and liabilities (1C + 2A +2B)		I	
II		ASSETS			
	1	Non-current assets			
	A	Property, Plant and Equipment			
		a Gross block	a		
		b Depreciation	b		
		c Impairment losses	c		
		d Net block (a – b - c)		Ad	
	B	Capital work-in-progress		B	
	C	Investment Property			
		a Gross block	a		
		b Depreciation	b		
		c Impairment losses	c		
		d Net block (a – b - c)		Cd	
	D	Goodwill			
		a Gross block	a		
		b Impairment losses	b		
		c Net block (a – b)		Dc	
	E	Other Intangible Assets			
		a Gross block	a		
		b Amortisation	b		
		c Impairment losses	c		
		d Net block (a – b - c)		Ed	
	F	Intangible assets under development		F	
	G	Biological assets other than bearer plants			
		a Gross block	a		
		b Impairment losses	b		
		c Net block (a – b)		Gc	
	H	Financial Assets			
	I	Investments			
	i	Investments in Equity instruments			
		a Listed equities	ia		
		b Unlisted equities	ib		
		c Total (ia + ib)		ic	
	ii	Investments in Preference shares	ii		
	iii	Investments in Government or trust securities	iii		
	iv	Investments in Debenture or bonds	iv		
	v	Investments in Mutual funds	v		
	vi	Investments in Partnership firms	vi		
	vii	Others Investments (specify nature)	vii		
	viii	Total non-current investments (ic + ii + iii + iv + v + vi + vii)		HI	
	II	Trade Receivables			
		a Secured, considered good	a		
		b Unsecured, considered good	b		
		c Doubtful	c		
		d Total Trade receivables		III	
	III	Loans			
		i Security deposits	i		
		ii Loans to related parties (see instructions)	ii		
		iii Other loans (specify nature)	iii		
		iv Total Loans (i + ii + iii)		IIII	
		v Loans included in IIII above which is-			
		a for the purpose of business or profession	va		
		b not for the purpose of business or profession	vb		
		c given to shareholder, being the beneficial owner of share, or to any concern or on behalf/benefit of such shareholder as per section 2(22)(e) of I.T. Act	vc		
	IV	Other Financial Assets			
		i Bank Deposits with more than 12 months maturity	i		
		ii Others	ii		

			iii	Total of Other Financial Assets (i + ii)		HIV		
	I	Deferred Tax Assets (Net)					I	
	J	Other non-current Assets						
		i	Capital Advances		i			
		ii	Advances other than capital advances		ii			
		iii	Others (specify nature)		iii			
		iv	Total non-current assets (i + ii + iii)			J		
		v	Non-current assets included in J above which is due from shareholder, being the beneficial owner of share, or from any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act		v			
		Total Non-current assets (Ad + B + Cd + Dc + Ed + F + Gc + HI + HII + HIII + HIV + I + J)					I	
2	Current assets							
	A	Inventories						
		i	Raw materials		i			
		ii	Work-in-progress		ii			
		iii	Finished goods		iii			
		iv	Stock-in-trade (in respect of goods acquired for trading)		iv			
		v	Stores and spares		v			
		vi	Loose tools		vi			
		vii	Others		vii			
		viii	Total Inventories (i + ii + iii + iv + v + vi + vii)			2A		
	B	Financial Assets						
	I	Investments						
		i	Investment in Equity instruments					
			a	Listed equities	ia			
			b	Unlisted equities	ib			
			c	Total (ia + ib)	ic			
		ii	Investment in Preference shares		ii			
		iii	Investment in government or trust securities		iii			
		iv	Investment in debentures or bonds		iv			
		v	Investment in Mutual funds		v			
		vi	Investment in partnership firms		vi			
		vii	Other Investments		vii			
		viii	Total Current investments (ic + ii + iii + iv + v + vi + vii)			I		
	II	Trade receivables						
		i	Secured, considered good		i			
		ii	Unsecured, considered good		ii			
		iii	Doubtful		iii			
		iv	Total Trade receivables (i + ii + iii)			II		
	III	Cash and cash equivalents						
		i	Balances with Banks (of the nature of cash and cash equivalents)		i			
		ii	Cheques, drafts in hand		ii			
		iii	Cash on hand		iii			
		iv	Others (specify nature)		iv			
		v	Total Cash and cash equivalents (i + ii + iii + iv)			III		
	IV	Bank Balances other than III above						IV
	V	Loans						
		i	Security Deposits		i			
		ii	Loans to related parties (see instructions)		ii			
		iii	Others (specify nature)		iii			
		iv	Total loans (i + ii + iii)			V		
		v	Loans and advances included in V above which is-					
			a	for the purpose of business or profession	va			
			b	not for the purpose of business or profession	vb			
		c	given to a shareholder, being the beneficial owner of share, or to any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act		vc			
	VI	Other Financial Assets						VI
		Total Financial Assets (I + II + III + IV + V + VI)					2B	
	C	Current Tax Assets (Net)						2C
	D	Other current assets						
		i	Advances other than capital advances		i			
		ii	Others (specify nature)		ii			
		iii	Total			2D		
		Total Current assets (2A + 2B + 2C + 2D)					2	
		Total Assets (1 + 2)					II	

Part A- Manufacturing Account		Manufacturing Account for the financial year 2021-22 (fill items 1 to 3 in a case where regular books of accounts are maintained, otherwise fill items 61 to 62 as applicable)			
CREDITS TO TRADING ACCOUNT	1	Debits to Manufacturing account			
		A	Opening Inventory		
			i	Opening stock of raw-material	i
			ii	Opening stock of Work in progress	ii
			iii	Total (i + ii)	Aiii
		B	Purchases (net of refunds and duty or tax, if any)		B
		C	Direct wages		C
		D	Direct expenses (Di + Dii + Diii)		D
			i	Carriage inward	i
			ii	Power and fuel	ii
			iii	Other direct expenses	iii
		E	Factory Overheads		
			I	Indirect wages	i
			Ii	Factory rent and rates	ii
			Iii	Factory Insurance	iii
			Iv	Factory fuel and power	iv
			V	Factory general expenses	v
		Vi	Depreciation of factory machinery	vi	
		Vii	Total (i+ii+iii+iv+v+vi)	Evii	
	F	Total of Debits to Manufacturing Account (Aiii+B+C+D+Evii)		1F	
	2	Closing Stock			
		i	Raw material	2i	
		ii	Work-in-progress	2ii	
		Total (2i + 2ii)		2	
	3	Cost of Goods Produced – transferred to Trading Account (1F - 2)			3

Part A-Trading Account		Trading Account for the financial year 2021-22 (fill items 4 to 12 in a case where regular books of accounts are maintained, otherwise fill items 61 to 62 as applicable)			
CREDITS TO TRADING ACCOUNT	4	Revenue from operations			
		A	Sales/ Gross receipts of business (net of returns and refunds and duty or tax, if any)		
			i	Sale of goods	I
			ii	Sale of services	Ii
			iii	Other operating revenues (specify nature and amount)	
			a		iiia
			b		iiib
			c	Total (iiia + iiib)	iiic
			iv	Total (i + ii + iiic)	Aiv
		B	Gross receipts from Profession		B
		C	Duties, taxes and cess received or receivable in respect of goods and services sold or supplied		
			i	Union Excise duties	I
			ii	Service tax	Ii
			iii	VAT/ Sales tax	Iii
			iv	Central Goods & Service Tax (CGST)	Iv
			v	State Goods & Services Tax (SGST)	V
			vi	Integrated Goods & Services Tax (IGST)	Vi
		vii	Union Territory Goods & Services Tax (UTGST)	Vii	
		viii	Any other duty, tax and cess	viii	
		ix	Total (i + ii + iii + iv + v + vi + vii + viii)	Cix	
	D	Total Revenue from operations (Aiv + B + Cix)		4D	
	5	Closing Stock of Finished Goods			5
	6	Total of credits to Trading Account (4D + 5)			6
DEBITS TO TRADING ACCOUNT	7	Opening Stock of Finished Goods			7
	8	Purchases (net of refunds and duty or tax, if any)			8
	9	Direct Expenses (9i + 9ii + 9iii)			9
			i	Carriage inward	I
			ii	Power and fuel	Ii
			iii	Other direct expenses Note: Row can be added as per the nature of Direct Expenses	Iii
	10	Duties and taxes, paid or payable, in respect of goods and services purchased			
		i	Custom duty	10i	
		ii	Counter veiling duty	10ii	

	iii	Special additional duty	10iii			
	iv	Union excise duty	10iv			
	v	Service tax	10v			
	vi	VAT/ Sales tax	10vi			
	vii	Central Goods & Service Tax (CGST)	10vii			
	viii	State Goods & Services Tax (SGST)	10viii			
	ix	Integrated Goods & Services Tax (IGST)	10ix			
	x	Union Territory Goods & Services Tax (UTGST)	10x			
	xi	Any other tax, paid or payable	10xi			
	xii	Total (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi)		10xii		
	11	Cost of goods produced – Transferred from Manufacturing Account				11
	12	Gross Profit from Business/Profession - transferred to Profit and Loss account (6-7-8-9-10xii-11)				12
12a	Turnover from Intraday Trading			12a		
12b	Income from Intraday Trading			12b		

Part A-P&L		Profit and Loss Account for the financial year 2021-22 (fill items 13 to 60 in a case where regular books of accounts are maintained, otherwise fill items 61 to 62 as applicable)			
CREDITS TO PROFIT AND LOSS ACCOUNT	13	Gross profit transferred from Trading Account			13
	14	Other income			
	i	Rent	i		
	ii	Commission	ii		
	iii	Dividend income	iii		
	iv	Interest income	iv		
	v	Profit on sale of fixed assets	v		
	vi	Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT)	vi		
	vii	Profit on sale of other investment	vii		
	viii	Gain (loss) on account of foreign exchange fluctuation u/s 43AA	viii		
	ix	Profit on conversion of inventory into capital asset u/s 28(via) (Fair Market Value of inventory as on the date of conversion)	ix		
	x	Agricultural income	x		
	xi	Any other income (specify nature and amount)			
		A	xia		
	B	xib			
	C	xic			
xii	Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x + xic)			14xii	
15	Total of credits to profit and loss account (13+14xii)			15	
DEBITS TO PROFIT AND LOSS ACCOUNT	16	Freight outward			16
	17	Consumption of stores and spare parts			17
	18	Power and fuel			18
	19	Rents			19
	20	Repairs to building			20
	21	Repairs to machinery			21
	22	Compensation to employees			
	i	Salaries and wages	22i		
	ii	Bonus	22ii		
	iii	Reimbursement of medical expenses	22iii		
	iv	Leave encashment	22iv		
	v	Leave travel benefits	22v		
	vi	Contribution to approved superannuation fund	22vi		
	vii	Contribution to recognised provident fund	22vii		
	viii	Contribution to recognised gratuity fund	22viii		
ix	Contribution to any other fund	22ix			
x	Any other benefit to employees in respect of which an expenditure has been incurred	22x			
xi	Total compensation to employees (total of 22i to 22x)			22xi	
xia	Whether any compensation, included in 22xi, paid to non-residents	xia	Yes / No		
xiib	If Yes, amount paid to non-residents	xiib			
23	Insurance				
i	Medical Insurance	23i			
ii	Life Insurance	23ii			
iii	Keyman's Insurance	23iii			
iv	Other Insurance including factory, office, car, goods, etc.	23iv			
v	Total expenditure on insurance (23i + 23ii + 23iii + 23iv)			23v	

24	Workmen and staff welfare expenses											24	
25	Entertainment											25	
26	Hospitality											26	
27	Conference											27	
28	Sales promotion including publicity (other than advertisement)											28	
29	Advertisement											29	
30	Commission												
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company									i		
	ii	To others									ii		
	iii	Total (i + ii)									30iii		
31	Royalty												
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company									i		
	ii	To others									ii		
	iii	Total (i + ii)									31iii		
32	Professional / Consultancy fees / Fee for technical services												
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company									i		
	ii	To others									ii		
	iii	Total (i + ii)									32iii		
33	Hotel, boarding and Lodging											33	
34	Traveling expenses other than on foreign traveling											34	
35	Foreign travelling expenses											35	
36	Conveyance expenses											36	
37	Telephone expenses											37	
38	Guest House expenses											38	
39	Club expenses											39	
40	Festival celebration expenses											40	
41	Scholarship											41	
42	Gift											42	
43	Donation											43	
44	Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)												
	i	Union excise duty									44i		
	ii	Service tax									44ii		
	iii	VAT/ Sales tax									44iii		
	iv	Cess									44iv		
	v	Central Goods & Service Tax (CGST)									44v		
	vi	State Goods & Services Tax (SGST)									44vi		
	vii	Integrated Goods & Services Tax (IGST)									44vii		
	viii	Union Territory Goods & Services Tax (UTGST)									44viii		
	ix	Any other rate, tax, duty or cess incl STT and CTT									44ix		
	x	Total rates and taxes paid or payable (44i + 44ii + 44iii + 44iv + 44v + 44vi + 44vii + 44viii + 44ix)									44x		
45	Audit fee											45	
46	Other expenses (specify nature and amount)												
	i										I		
	ii										II		
	iii	Total (i + ii)									46iii		
47	Bad debts (specify PAN/Aadhaar No. of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)												
	(i1)											47i(1)	
	(i2)											47i(2)	
	(i3)											47i(3)	
	(Rows can be added as required) Total [47i(1)+47i(2)+47i(3)]											47i	
	ii	Others (more than Rs. 1 lakh) where PAN/Aadhaar No. is not available (provide name and complete address)									47ii		
	S.No.	Name	Flat / Door/ Block No	Name of Premises/ Building/ Village	Road/ Street/ Post Office	Area/ Locality	Town/ City/ District	State	Country	PIN Code	ZIP Code	Amount	
	1												
	Rows can be added as required												
	iii	Others (amounts less than Rs. 1 lakh)									47iii		
	iv	Total Bad Debt (47i + 47ii + 47iii)									47iv		
48	Provision for bad and doubtful debts											48	
49	Other provisions											49	
50	Profit before interest, depreciation and taxes [15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47iv + 48 + 49)]											50	
51	Interest												

	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company			i		
	ii	To others			ii		
	iii	Total (i + ii)					51iii
	52	Depreciation and amortization					52
	53	Net profit before taxes (50 – 51iii – 52)					53
	54	Provision for current tax					54
	55	Provision for Deferred Tax					55
	56	Profit after tax (53 - 54 - 55)					56
	57	Balance brought forward from previous year					57
	58	Amount available for appropriation (56 + 57)					58
PROVISIONS FOR TAX AND APPROPRIATIONS	59	Appropriations					
	i	Transfer to reserves and surplus			59i		
	ii	Proposed dividend/ Interim dividend			59ii		
	iii	Tax on dividend/ Tax on dividend for earlier years			59iii		
	iv	Appropriation towards Corporate Social Responsibility (CSR) activities (in case of companies covered under section 135 of Companies Act, 2013)			59iv		
	v	Any other appropriation			59v		
	vi	Total (59i + 59ii + 59iii + 59iv+59v)			59vi		
	60	Balance carried to balance sheet (58 - 59vi)					60
	61	COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE					
		SR. NO.	Name of Business		Business code	Description	
		Registration No. of goods carriage	Whether owned/leased/hired	Tonnage capacity of goods carriage (in MT)	Number of months for which goods carriage was owned/leased/hired by assessee	Presumptive income u/s 44AE for the goods carriage (Computed @ Rs.1000 per ton per month in case tonnage exceeds 12MT, or else @ Rs.7500 per month) or the amount claimed to have been actually earned, whichever is higher	
	(i)	(1)	(2)	(3)	(4)	(5)	
	(a)						
	(b)						
		Total					
	Add row options as necessary (Please Note: At any time during the year the number of vehicles should not exceed 10 vehicles)						
	(ii)	Total presumptive income from goods carriage u/s 44AE [total of column (5) of table 61(i)]				61(ii)	
	NOTE— If the profits are lower than prescribed under S.44AE or the number of goods carriage owned / leased / hired at any time during the year exceeds 10, then, it is mandatory to maintain books of accounts and have a tax audit under section 44AB						
NO ACCOUNT CASE	62	In case of Foreign Company whose total income comprises solely of profits and gains from business referred to in sections 44B, 44BB, 44BBA, 44BBB or 44D furnish the following information					
		a	Gross receipts / Turnover			62a	
		b	Net profit			62b	

**Part A-  
Manufacturing  
Account Ind-  
AS**

**Manufacturing Account for the financial year 2021-22** [applicable for a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015]

	1	Debits to Manufacturing account			
	A	Opening Inventory			
	i	Opening stock of raw-material		i	
	ii	Opening stock of Work in progress		ii	
	iii	Total (i + ii)			Aiii
	B	Purchases (net of refunds and duty or tax, if any)			B
	C	Direct wages			C
	D	Direct expenses			D
	i	Carriage inward		i	
	ii	Power and fuel		ii	
	iii	Other direct expenses		iii	
	E	Factory Overheads			
	i	Indirect wages			
	ii	Factory rent and rates			
	iii	Factory Insurance			

	iv	Factory fuel and power			
	v	Factory general expenses			
	vi	Depreciation of factory machinery			
	vii	Total (i+ii+iii+iv+v+vi)			Evii
	F	Total of Debits to Manufacturing Account (Aiii+B+C+D+Evii)			1F
2		Closing Stock			
	i	Raw material	2i		
	ii	Work-in-progress	2ii		
		Total (2i + 2ii)			2
3		Cost of Goods Produced – transferred to Trading Account (1F - 2)			3

**Part A-  
Trading  
Account Ind-  
AS**

**Trading Account for the financial year 2021-22** [applicable for a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015]

CREDITS TO TRADING ACCOUNT	4	Revenue from operations					
		A	Sales/ Gross receipts of business (net of returns and refunds and duty or tax, if any)				
			i	Sale of goods	i		
			ii	Sale of services	ii		
			iii	Other operating revenues (specify nature and amount)			
			a		iiia		
			b		iiib		
			c	Total (iiia + iiib)	iiic		
			iv	Total (i + ii + iiic)		Aiv	
			B	Gross receipts from Profession			B
			C	Duties, taxes and cess received or receivable in respect of goods and services sold or supplied			
				i	Union Excise duties	i	
			ii	Service tax	ii		
			iii	VAT/ Sales tax	iii		
			iv	Central Goods & Service Tax (CGST)	iv		
			v	State Goods & Services Tax (SGST)	v		
			vi	Integrated Goods & Services Tax (IGST)	vi		
			vii	Union Territory Goods & Services Tax (UTGST)	vii		
			viii	Any other duty, tax and cess	viii		
			ix	Total (i + ii + iii + iv + v + vi + vii + viii)		Cix	
		D	Total Revenue from operations (Aiv + B + Cix)			4D	
	5	Closing Stock of Finished Goods			5		
	6	Total of credits to Trading Account (4D + 5)			6		
DEBITS TO TRADING ACCOUNT	7	Opening Stock of Finished Goods			7		
	8	Purchases (net of refunds and duty or tax, if any)			8		
	9	Direct Expenses (9i + 9ii + 9iii)			9		
			i	Carriage inward	i		
			ii	Power and fuel	ii		
			iii	Other direct expenses Note: Row can be added as per the nature of Direct Expenses	iii		
		10	Duties and taxes, paid or payable, in respect of goods and services purchased				
			i	Custom duty	10i		
			ii	Counter veiling duty	10ii		
			iii	Special additional duty	10iii		
			iv	Union excise duty	10iv		
			v	Service tax	10v		
		vi	VAT/ Sales tax	10vi			
		vii	Central Goods & Service Tax (CGST)	10vii			
		viii	State Goods & Services Tax (SGST)	10viii			
		ix	Integrated Goods & Services Tax (IGST)	10ix			
		x	Union Territory Goods & Services Tax (UTGST)	10x			
		xi	Any other tax, paid or payable	10xi			
		xii	Total (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi)		10xii		
	11	Cost of goods produced – Transferred from Manufacturing Account			11		
	12	Gross Profit from Business/Profession - transferred to Profit and Loss account (6-7-8-9-10xii-11)			12		
	12a	Turnover from Intraday Trading			12a		
	12b	Income from Intraday Trading			12b		

**Part A-P&L**

**Profit and Loss Account for the financial year 2021-22** [applicable for a company whose financial statements are drawn up



Ind-AS		in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015]					
CREDITS TO PROFIT AND LOSS ACCOUNT	13	Gross profit transferred from Trading Account					
	14	Other income					
		i	Rent	i			
		ii	Commission	ii			
		iii	Dividend income	iii			
		iv	Interest income	iv			
		v	Profit on sale of fixed assets	v			
		vi	Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT)	vi			
		vii	Profit on sale of other investment	vii			
		viii	Gain (loss) on account of foreign exchange fluctuation u/s 43AA	viii			
		ix	Profit on conversion of inventory into capital asset u/s 28(via) (Fair Market Value of inventory as on the date of conversion)	ix			
		x	Agricultural income	x			
		xi	Any other income (specify nature and amount)				
			a	xia			
			b	xib			
			c	Total (xia + xib)		xic	
		xii	Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x + xic)				14xii
		15	Total of credits to profit and loss account (13+14xii)				15
		16	Freight outward				16
		17	Consumption of stores and spare parts				17
		18	Power and fuel				18
		19	Rents				19
		20	Repairs to building				20
		21	Repairs to machinery				21
		22	Compensation to employees				
			i	Salaries and wages	22i		
			ii	Bonus	22ii		
			iii	Reimbursement of medical expenses	22iii		
			iv	Leave encashment	22iv		
			v	Leave travel benefits	22v		
			vi	Contribution to approved superannuation fund	22vi		
			vii	Contribution to recognised provident fund	22vii		
			viii	Contribution to recognised gratuity fund	22viii		
		ix	Contribution to any other fund	22ix			
		x	Any other benefit to employees in respect of which an expenditure has been incurred	22x			
	xi	Total compensation to employees (total of 22i to 22x)				22xi	
	xii	Whether any compensation, included in 22xi, paid to non-residents		xii a	Yes / No		
		If Yes, amount paid to non-residents		xii b			
	23	Insurance					
		i	Medical Insurance	23i			
		ii	Life Insurance	23ii			
		iii	Keyman's Insurance	23iii			
		iv	Other Insurance including factory, office, car, goods, etc.	23iv			
	v	Total expenditure on insurance (23i + 23ii + 23iii + 23iv)				23v	
	24	Workmen and staff welfare expenses				24	
	25	Entertainment				25	
	26	Hospitality				26	
	27	Conference				27	
	28	Sales promotion including publicity (other than advertisement)				28	
	29	Advertisement				29	
	30	Commission					
		i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i			
		ii	To others	ii			
	iii	Total (i + ii)				30iii	
	31	Royalty					
		i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i			
		ii	To others	ii			
	iii	Total (i + ii)				31iii	

32	<b>Professional / Consultancy fees / Fee for technical services</b>																	
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company								i								
	ii	To others								ii								
	iii	Total (i + ii)															32iii	
33	<b>Hotel, boarding and Lodging</b>											33						
34	<b>Traveling expenses other than on foreign traveling</b>											34						
35	<b>Foreign travelling expenses</b>											35						
36	<b>Conveyance expenses</b>											36						
37	<b>Telephone expenses</b>											37						
38	<b>Guest House expenses</b>											38						
39	<b>Club expenses</b>											39						
40	<b>Festival celebration expenses</b>											40						
41	<b>Scholarship</b>											41						
42	<b>Gift</b>											42						
43	<b>Donation</b>											43						
44	<b>Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)</b>																	
	i	Union excise duty								44i								
	ii	Service tax								44ii								
	iii	VAT/ Sales tax								44iii								
	iv	Cess								44iv								
	v	Central Goods & Service Tax (CGST)								44v								
	vi	State Goods & Services Tax (SGST)								44vi								
	vii	Integrated Goods & Services Tax (IGST)								44vii								
	viii	Union Territory Goods & Services Tax (UTGST)								44viii								
	ix	Any other rate, tax, duty or cess incl STT and CTT								44ix								
	x	Total rates and taxes paid or payable (44i + 44ii + 44iii + 44iv + 44v + 44vi + 44vii + 44viii + 44ix)															44x	
45	<b>Audit fee</b>											45						
46	<b>Other expenses (specify nature and amount)</b>																	
	i									i								
	ii									ii								
	iii	Total (i + ii)															46iii	
47	<b>Bad debts (specify PAN/Aadhaar No. of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)</b>																	
	(i1)																47(i1)	
	(i2)																47i(2)	
	(i3)																47i(3)	
	(Rows can be added as required) Total (47i1+47i2+47i3)										47i							
	ii	Others (more than Rs. 1 lakh) where PAN/Aadhaar No. is not available (provide name and complete address)								47ii								
	S.No.	Name	Flat / Door/ Block No	Name of Premises/ Building/ Village	Road/ Street/ Post Office	Area/ Locality	Town/ City/ District	State	Country	PIN Code	ZIP Code	Amount						
	1																	
	Rows can be added as required																	
	iii	Others (amounts less than Rs. 1 lakh)								47iii								
	iv	Total Bad Debt (47i + 47ii + 47iii)															47iv	
48	<b>Provision for bad and doubtful debts</b>											48						
49	<b>Other provisions</b>											49						
50	<b>Profit before interest, depreciation and taxes [15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47iv + 48 + 49)]</b>											50						
51	<b>Interest</b>																	
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company								i								
	ii	To others								ii								
	iii	Total (i + ii)															51iii	
52	<b>Depreciation and amortisation</b>											52						
53	<b>Net profit before taxes (50 – 51iii – 52)</b>											53						
54	<b>Provision for current tax</b>											54						
55	<b>Provision for Deferred Tax</b>											55						
56	<b>Profit after tax (53 - 54 - 55)</b>											56						
57	<b>Balance brought forward from previous year</b>											57						
58	<b>Amount available for appropriation (56 + 57)</b>											58						
59	<b>Appropriations</b>																	
	i	Transfer to reserves and surplus								59i								
	ii	Proposed dividend/ Interim dividend								59ii								

	iii	Tax on dividend/ Tax on dividend for earlier years	59iii			
	iv	Appropriation towards Corporate Social Responsibility (CSR) activities (in case of companies covered under section 135 of Companies Act, 2013)	59iv			
	v	Any other appropriation	59v			
	vi	Total (59i + 59ii + 59iii + 59iv+59v)	59vi			
60	Balance carried to balance sheet (58 - 59vi)				60	
61	A Items that will not be reclassified to P&L					
	i	Changes in revaluation surplus	i			
	ii	Re-measurements of the defined benefit plans	ii			
	iii	Equity instruments through OCI	iii			
	iv	Fair value Changes relating to own credit risk of financial liabilities designated at FVTPL	iv			
	v	Share of Other comprehensive income in associates and joint ventures, to the extent not to be classified to P&L	v			
	vi	Others (Specify nature)	vi			
	vii	Income tax relating to items that will not be reclassified to P&L	vii			
	viii	Total		61A		
	B Items that will be reclassified to P&L					
	i	Exchange differences in translating the financial statements of a foreign operation	i			
	ii	Debt instruments through OCI	ii			
	iii	The effective portion of gains and loss on hedging instruments in a cash flow hedge	iii			
	iv	Share of OCI in associates and joint ventures to the extent to be classified into P&L	iv			
	v	Others (Specify nature)	v			
	vi	Income tax relating to items that will be reclassified to P&L	vi			
	vii	Total		61B		
62	Total Comprehensive Income (56 + 61A + 61B)				62	

Part A- OI		Other Information (mandatory, if liable for audit under section 44AB, for otherfill, if applicable)			
OTHER INFORMATION	1	Method of accounting employed in the previous year (Tick) <input checked="" type="checkbox"/> mercantile <input type="checkbox"/> cash			
	2	Is there any change in method of accounting (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
	3a	Increase in the profit or decrease in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column 11a(iii) of Schedule ICDS]			3a
	3b	Decrease in the profit or increase in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column 11b(iii) of Schedule ICDS]			3b
	4	Method of valuation of closing stock employed in the previous year (optional in case of professionals)			
		a	Raw Material (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)		<input type="checkbox"/>
		b	Finished goods (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)		<input type="checkbox"/>
		c	Is there any change in stock valuation method (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
		d	Increase in the profit or decrease in loss because of deviation, if any, from the method of valuation specified under section 145A		4d
		e	Decrease in the profit or increase in loss because of deviation, if any, from the method of valuation specified under section 145A		4e
	5	Amounts not credited to the profit and loss account, being -			
		a	the items falling within the scope of section 28	5a	
		b	the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, or refund of GST, where such credits, drawbacks or refunds are admitted as due by the authorities concerned	5b	
		c	escalation claims accepted during the previous year	5c	
		d	any other item of income	5d	
	e	capital receipt, if any	5e		
	f	Total of amounts not credited to profit and loss account (5a+5b+5c+5d+5e)		5f	
6	Amounts debited to the profit and loss account, to the extent disallowable under section 36 due to non-fulfilment of condition specified in relevant clauses-				
	a	Premium paid for insurance against risk of damage or destruction of stocks or store [36(1)(i)]	6a		
	b	Premium paid for insurance on the health of employees [36(1)(ib)]	6b		
	c	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend [36(1)(ii)]	6c		
	d	Any amount of interest paid in respect of borrowed capital [36(1)(iii)]	6d		
	e	Amount of discount on a zero-coupon bond [36(1)(iia)]	6e		
	f	Amount of contributions to a recognised provident fund [36(1)(iv)]	6f		
	g	Amount of contributions to an approved superannuation fund [36(1)(iv)]	6g		
	h	Amount of contribution to a pension scheme referred to in section 80CCD [36(1)(iva)]	6h		

	i	Amount of contributions to an approved gratuity fund [36(1)(v)]	6i	
	j	Amount of contributions to any other fund	6j	
	k	Any sum received from employees as contribution to any provident fund or superannuation fund or any fund set up under ESI Act or any other fund for the welfare of employees to the extent not credited to the employees account on or before the due date [36(1)(va)]	6k	
	l	Amount of bad and doubtful debts [36(1)(vii)]	6l	
	m	Provision for bad and doubtful debts [36(1)(viii)]	6m	
	n	Amount transferred to any special reserve [36(1)(viii)]	6n	
	o	Expenditure for the purposes of promoting family planning amongst employees [36(1)(ix)]	6o	
	p	Amount of securities transaction paid in respect of transaction in securities if such income is not included in business income [36(1)(xv)]	6p	
	q	Marked to market loss or other expected loss as computed in accordance with the ICDS notified u/s 145(2) [36(1)(xviii)]	6q	
	r	Any other disallowance	6r	
	s	Total amount disallowable under section 36 (total of 6a to 6r)		6s
	t	Total number of employees employed by the company (mandatory in case company has recognized Provident Fund)		
		i deployed in India	i	
		ii deployed outside India	ii	
		iii Total	iii	
7	Amounts debited to the profit and loss account, to the extent disallowable under section 37			
	a	Expenditure of capital nature [37(1)]	7a	
	b	Expenditure of personal nature [37(1)]	7b	
	c	Expenditure laid out or expended wholly and exclusively NOT for the purpose of business or profession [37(1)]	7c	
	d	Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party [37(2B)]	7d	
	e	Expenditure by way of penalty or fine for violation of any law for the time being in force	7e	
	f	Any other penalty or fine	7f	
	g	Expenditure incurred for any purpose which is an offence or which is prohibited by law	7g	
	h	Expenditure incurred on corporate social responsibility (CSR)	7h	
	i	Amount of any liability of a contingent nature	7i	
	j	Any other amount not allowable under section 37	7j	
	k	Total amount disallowable under section 37 (total of 7a to 7j)		7k
8	A. Amounts debited to the profit and loss account, to the extent disallowable under section 40			
	a	Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B	Aa	
	b	Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B	Ab	
	c	Amount disallowable under section 40(a)(ib) on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016	Ac	
	d	Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B	Ad	
	e	Amount of tax or rate levied or assessed on the basis of profits [40(a)(ii)]	Ae	
	f	Amount paid as wealth tax [40(a)(iia)]	Af	
	g	Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib)	Ag	
	h	Amount of interest, salary, bonus, commission or remuneration paid to any partner or member inadmissible under section [40(b)/ 40(ba)]	Ah	
	i	Any other disallowance	Ai	
	j	Total amount disallowable under section 40(total of Aa to Ai)		Aj
	B.	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year		8B
9	Amounts debited to the profit and loss account, to the extent disallowable under section 40A			
	a	Amounts paid to persons specified in section 40A(2)(b)	9a	
	b	Amount paid otherwise than by account payee cheque or account payee bank draft or use of electronic clearing system through a bank account or through such electronic mode as may be prescribed, disallowable under section 40A(3)	9b	
	c	Provision for payment of gratuity [40A(7)]	9c	
	d	any sum paid by the assessee as an employer for setting up or as contribution to any fund, trust, company, AOP, or BOI or society or any other institution [40A(9)]	9d	
	e	Any other disallowance	9e	
	f	Total amount disallowable under section 40A (Total of 9a to 9e)		9f
10	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year			
	a	Any sum in the nature of tax, duty, cess or fee under any law	10a	

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

Part A – QD		Quantitative details (mandatory, if liable for audit under section 44AB)			
QUANTITATIVE DETAILS	(a)	In the case of a trading concern			
	1	Opening stock		1	
	2	Purchase during the previous year		2	
	3	Sales during the previous year		3	
	4	Closing stock		4	
	5	Shortage/ excess, if any		5	
	(b)	In the case of a manufacturing concern			
	6	Raw materials			
	a	Opening stock		6a	
	b	Purchases during the previous year		6b	
	c	Consumption during the previous year		6c	
	d	Sales during the previous year		6d	
	e	Closing stock		6e	
	f	Yield finished products		6f	

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

Part A – OL		Receipt and payment account of company under liquidation	
Receipt and payment account of company under liquidation	1	Opening balance	
		i	Cash in hand
		ii	Bank
		iii	Total opening balance
	2	Receipts	
		i	Interest
		ii	Dividend
		iii	Sale of assets (pls. specify nature and amount)
		a	
		b	
		c	
		d	Total (iiia + iiib + iiic)
		iv	Realisation of dues/debtors
		v	Others (pls. specify whether revenue/capital, nature and amount)
		a	
		b	
		c	Total of other receipts (va + vb)
		vi	Total receipts (2i + 2ii + 2iiid + 2iv + 2vc)
	3	Total of opening balance and receipts	
	4	Payments	
		i	Repayment of secured loan
		ii	Repayment of unsecured loan
		iii	Repayment to creditors
		iv	Commission
		v	Others (pls. specify)
		a	
		b	
		c	Total of other payments (4va + 4vb)
	vi	Total payments (4i + 4ii + 4iii + 4iv + 4vc)	
5	Closing balance		
	i	Cash in hand	
	ii	Bank	
	iii	Total of closing balance (5i + 5ii)	
6	Total of closing balance and payments (4vi + 5iii)		

SCHEDULES TO THE RETURN FORM (FILL AS APPLICABLE)

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

Assessee's percentage of share in the property											
Name of Co-owner(s)		PAN/Aadh [ ] owner (s)				Percentage Share in Property					
I											
II											
/Tick <input checked="" type="checkbox"/> the applicable option]		Name(s) of Tenant(s) (if let out)		PAN/Aadhaar No. of Tenant(s) (Please see note)				PAN/TAN/Aadhaar No. of Tenant(s) if TDS credit is claimed)			
<input type="checkbox"/> Let out		I									
<input type="checkbox"/> Deemed let out		II									
<input type="checkbox"/> Self-occupied											
a		Gross rent received or receivable/ lettable value <i>(higher of the two, if let out for whole of the year, lower of the two, if let out for part of the year)</i>						2a			
b		The amount of rent which cannot be realized						2b			
c		Tax paid to local authorities						2c			
d		Total (2b + 2c)						2d			
e		Annual value (2a – 2d)						2e			
f		Annual value of the property owned (own percentage share x 2e)						2f			
g		30% of 2f						2g			
h		Interest payable on borrowed capital						2h			
i		Total (2g + 2h)						2i			
j		Arrears/Unrealised rent received during the year less 30%						2j			
k		Income from house property 2 (2f – 2i + 2j)						2k			
3		Pass through income/loss if any *						3			
4		Income under the head "Income from house property" (1k + 2k + 3) <i>(if negative take the figure to 2i of schedule CYLA)</i>						4			
<b>NOTE</b>		Furnishing of PAN/Aadhaar No. of tenant is mandatory, if tax is deducted under section 194-IB. Furnishing of TAN of tenant is mandatory, if tax is deducted under section 194-I.									

Schedule BP		Computation of income from business or profession										
A		From business or profession other than speculative business and specified business										
INCOME FROM BUSINESS OR PROFESSION	1	Profit before tax as per profit and loss account (item 53, 61(ii) and 62(b) of Part A-P&L) / (item 53 of Part A-P&L – Ind AS) (as applicable)								1		
	2a	Net profit or loss from speculative business included in 1 (enter –ve sign in case of loss)						2a				
	2b	Net profit or Loss from Specified Business u/s 35AD included in 1 (enter –ve sign in case of loss)						2b				
	3	a	House property						3a			
		b	Capital gains						3b			
		c	Other sources						3c			
		ci	Dividend income						3ci			
		cii	other than Dividend income						3cii			
	d	u/s 115BBF						3d				
	e	u/s 115BBG						3e				
4a	Profit or loss included in 1, which is referred to in section 44B/44BB/44BBA/44BBB/44AE/44D/44DA//Chapter-XII-G/ First Schedule of Income-tax Act (other than 115B) (Dropdown to be provided)						4a					
4b	Profit and gains from life insurance business referred to in section 115B						4b					
4c	Profit from activities covered under rule 7, 7A, 7B(1), 7B(1A) and 8 (Dropdown to be provided)						4c					
5	Income credited to Profit and Loss account (included in 1) which is exempt											
	a	Share of income from firm(s)				5a						
	b	Share of income from AOP/ BOI				5b						
	c	Any other exempt income (specify nature and amount)										
		i					ci					
ii						cii						
iii	Total (ci + cii)				5ciii							
d	Total exempt income (5a + 5b + 5ciii)						5d					
6	Balance (1– 2a – 2b – 3a – 3b – 3c – 3d – 3e – 4 – 5d)										6	
7	A	House property						7a				
	B	Capital gains						7b				
	C	Other sources						7c				
	D	u/s 115BBF						7d				
	E	u/s 115BBG						7e				
8a	Expenses debited to profit and loss account which relate to exempt										8a	

8b	Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A (16 of Part A-OI)		8b		
9	Total (7a + 7b + 7c + 7d + 7e + 8a+8b)		9		
10	Adjusted profit or loss (6+9)		10		
11	Depreciation and amortization debited to profit and loss account		11		
12	Depreciation allowable under Income-tax Act				
	i	Depreciation allowable under section 32(1)(ii) and 32(1)(iii) (item 6 of Schedule-DEP)	12i		
	ii	Depreciation allowable under section 32(1)(i) (Make your own computation refer Appendix-IA of IT Rules)	12ii		
	iii	Total (12i + 12ii)	12iii		
13	Profit or loss after adjustment for depreciation (10 +11 – 12iii)		13		
14	Amounts debited to the profit and loss account, to the extent disallowable under section 36 (6s of Part A-OI)		14		
15	Amounts debited to the profit and loss account, to the extent disallowable under section 37 (7k of Part A-OI)		15		
16	Amounts debited to the profit and loss account, to the extent disallowable under section 40 (8Aj of Part A-OI)		16		
17	Amounts debited to the profit and loss account, to the extent disallowable under section 40A (9f of Part A-OI)		17		
18	Any amount debited to profit and loss account of the previous year but disallowable under section 43B (11h of Part A-OI)		18		
19	Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006		19		
20	Deemed income under section 41\		20		
21	Deemed income under section 32AC/ 32AD/ 33AB/ 33ABA/35ABA/ 35ABB/ 35AC/ 40A(3A)/ 33AC/ 72A/ 80HHD/ 80-		21		
22	Deemed income under section 43CA		22		
23	Any other item of addition under section 28 to 44DB		23		
24	Any other income not included in profit and loss account/any other expense not allowable (including income from salary, commission, bonus and interest from firms in which company is a		24		
25	Increase in profit or decrease in loss on account of ICDS adjustments and deviation in method of valuation of stock		25		
26	Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23+24+25)		26		
27	Deduction allowable under section 32(1)(iii)		27		
28	Deduction allowable under section 32AD		28		
29	Amount allowable as deduction under section 32AC		29		
30	Amount of deduction under section 35 or 35CCC or 35CCD in excess of the amount debited to profit and loss account (item x(4) of Schedule ESR) (if amount deductible under section 35 or 35CCC or 35CCD is lower than amount debited to P&L account, it will go to item		30		
31	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year(8B of Part A-OI)		31		
32	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year (10h of Part		32		
33	Any other amount allowable as deduction		33		
34	Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column		34		
35	Total (27+28+29+30+31+32+33+34)		35		
36	Income (13+26-35)		36		
37	Profits and gains of business or profession deemed to be under -				
	i	Section 44AE (61(ii) of schedule P&L)	37i		
	ii	Section 44B	37ii		
	iii	Section 44BB	37iii		
	iv	Section 44BBA	37iv		
	v	Section 44BBB	37v		
	vi	Section 44D	37vi		
	vii	Section 44DA	37vii	(item 4 of Form 3CE)	
	viii	Chapter-XII-G (tonnage)	37viii	(total of col. 7 of item 10 of Form	
	ix	First Schedule of Income-tax Act (other than 115B)	37ix		
	x	Total (37i to 37ix)	37x		
38	Net profit or loss from business or profession other than speculative and specified business		38		



39	Net Profit or loss from business or profession other than speculative business and specified business after applying rule 7A, 7B or 8, if applicable (If rule 7A, 7B or 8 is not applicable, enter same figure as in 38) (If loss take the figure to 2i of item F) (39a+ 39b + 39c + 39d + 39e +	A39	
a	Income chargeable under Rule 7	39a	
b	Deemed income chargeable under Rule 7A	39b	
c	Deemed income chargeable under Rule 7B(1)	39c	
d	Deemed income chargeable under Rule 7B(1A)	39d	
e	Deemed income chargeable under Rule 8	39e	
f	Income other than Rule 7A, 7B & 8 (Item No. 38)	39f	
40	Balance of income deemed to be from agriculture, after applying Rule 7, 7A, 7B(1), 7B(1A) and Rule 8 for the purpose of aggregation of income as per Finance Act [4c-	40	
<b>B Computation of income from speculative business</b>			
41	Net profit or loss from speculative business as per profit or loss account	41	
42	Additions in accordance with section 28 to 44DB	42	
43	Deductions in accordance with section 28 to 44DB	43	
44	Income from speculative business) (41+42-43) (if loss, take the figure to 6xv of schedule CFL)	B44	
<b>C Computation of income from specified business under section 35AD</b>			
45	Net profit or loss from specified business as per profit or loss account	45	
46	Additions in accordance with section 28 to 44DB	46	
47	Deductions in accordance with section 28 to 44DB (other than deduction under section, (i) 35AD, (ii) 32 or 35 on which deduction u/s 35AD is claimed)	47	
48	Profit or loss from specified business (45+46-47)	48	
49	Deductions in accordance with section 35AD(1)	49	
50	Income from Specified Business) (48-49) (if loss, take the figure to 7xv of schedule CFL)	C50	
51	Relevant clause of sub-section (5) of section 35AD which covers the specified business (to be selected from drop down menu)	C51	
<b>D Income chargeable under the head 'Profits and gains from business or profession' (A39+B44+C50)</b>			

<b>E Intra head set off of business loss of current year</b>				
Sl.	Type of Business income	Income of current year (Fill this column only if figure is zero or positive)	Business loss set off	Business income remaining after set off
		(1)	(2)	(3) = (1) - (2)
i	Loss to be set off (Fill this row only if figure is negative)		(A39)	
ii	Income from speculative business	(B44)		
iii	Income from specified business	(C50)		
iv	Income from Life Insurance business u/s. 115B	(4b)		
v	Total loss set off (ii + iii)			
vi	Loss remaining after set off (i - v)			

Schedule DPM		Depreciation on Plant and Machinery (Other than assets on which full capital expenditure is allowable as deduction under any other section)			
1	Block of assets	Plant and machinery			
		15	30	40	45
2	Rate (%)	(i)	(ii)	(iii)	(iv)
3	Written down value on the first day of previous year				
4	Additions for a period of 180 days or more in the previous year				
5	Consideration or other realization during the previous year out of 3 or 4				
6	Amount on which depreciation at full rate to be allowed (3 + 4 -5) (enter 0, if result is negative)				
7	Additions for a period of less than 180 days in the previous year				
8	Consideration or other realizations during the year out of 7				
9	Amount on which depreciation at half rate to be allowed (7 - 8) (enter 0, if result is negative)				
10	Depreciation on 6 at full rate				
11	Depreciation on 9 at half rate				
12	Additional depreciation, if any, on 4				
13	Additional depreciation, if any, on 7				
14	Additional depreciation relating to immediately preceding year on asset put to use for less than 180 days				
15	Total depreciation (10+11+12+13+14)				

16	Depreciation disallowed under section 38(2) of the I.T. Act (out of column 15)				
17	Net aggregate depreciation (15-16)				
18	Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. (out of column 17)				
19	Expenditure incurred in connection with transfer of asset/ assets				
20	Capital gains/ loss under section 50 (5 + 8 -3 - 4 -7 -19) (enter negative only, if block ceases to exist)				
21	Written down value on the last day of previous year* (6+ 9 -15) (enter 0, if result is negative)				

Schedule DOA		Depreciation on other assets (Other than assets on which full capital expenditure is allowable as deduction)						
1	Block of assets	Land	Building (not including land)			Furniture and fittings	Intangible assets	Ships
		Nil (i)	5 (ii)	10 (iii)	40 (iv)	10 (v)	25 (vi)	20 (vii)
2	Rate (%)							
3	Written down value on the first day of previous year							
4	Additions for a period of 180 days or more in the previous year							
5	Consideration or other realization during the previous year out of 3 or 4							
6	Amount on which depreciation at full rate to be allowed (3 + 4 -5) (enter 0, if result is negative)							
7	Additions for a period of less than 180 days in the previous year							
8	Consideration or other realizations during the year out of 7							
9	Amount on which depreciation at half rate to be allowed (7-8) (enter 0, if result is negative)							
10	Depreciation on 6 at full rate							
11	Depreciation on 9 at half rate							
12	Total depreciation (10+11)							
13	Depreciation disallowed under section 38(2) of the I.T. Act (out of column 12)							
14	Net aggregate depreciation (12-13)							
15	Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. (out of column 14)							
16	Expenditure incurred in connection with transfer of asset/ assets							
17	Capital gains/ loss under section 50* (5 + 8 -3-4 -7 -16) (enter negative only if block ceases to exist)							
18	Written down value on the last day of previous year* (6+ 9 -12) (enter 0 if result is negative)							

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

5	Ships (Schedule DOA- 14vii or 15vii as applicable)	5
6	Total depreciation (1e+2d+3+4+5)	6

Schedule DCG		Deemed Capital Gains on sale of depreciable assets			
I	Plant and machinery				
	a	Block entitled for depreciation @ 15 per cent (Schedule DPM - 20i)	1a		
	b	Block entitled for depreciation @ 30 per cent (Schedule DPM - 20ii)	1b		
	c	Block entitled for depreciation @ 40 per cent (Schedule DPM - 20iii)	1c		
	d	Block entitled for depreciation @ 45 per cent (Schedule DPM - 20iii)	1d		
	e	Total (1a + 1b + 1c + 1d)		1e	
	2	Building (not including land)			
		a	Block entitled for depreciation @ 5 per cent (Schedule DOA- 17ii)	2a	
		b	Block entitled for depreciation @ 10 per cent (Schedule DOA- 17iii)	2b	
		c	Block entitled for depreciation @ 40 per cent (Schedule DOA- 17iv)	2c	
		d	Total (2a + 2b + 2c)		2d
	3	Furniture and fittings (Schedule DOA- 17v)			3
	4	Intangible assets (Schedule DOA- 17vi)			4
	5	Ships (Schedule DOA- 17vii)			5
	6	Total (1e+2d+3+4+5)			6

Schedule CG		Capital Gains							
A	Short-term Capital Gains (STCG) (Sub-items 4 & 5 are not applicable for residents)								
	1	From sale of land or building or both (fill up details separately for each property) (in case of co-ownership, enter your share of capital gain)							
		Date of purchase/acquisition			DD/MM/YYYY	Date of sale/transfer	DD/MM/YYYY		
		a	i		Full value of consideration received/receivable		ai		
			ii		Value of property as per stamp valuation authority		aii		
			iii		Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (aii)]		aiii		
		b	Deductions under section 48						
			i		Cost of acquisition without indexation		bi		
			ii		Cost of Improvement without indexation		bii		
			iii		Expenditure wholly and exclusively in connection with transfer		biii		
			iv		Total (bi + bii + biii)		biv		
		c	Balance (aiii - biv)			1c			
		d	Deduction under section 54D/ 54G/54GA (Specify details in item D below)			1d			
		e	Short-term Capital Gains on Immovable property (1c - 1d)			A1e			
		F	In case of transfer of immovable property, please furnish the following details (see note)						
S.No.	Name of buyer(s)		PAN/Aadhaar No. of buyer(s)	Percentage share	Amount		Address of property, Country code, Zip code	Pin code	State
	NOTE	Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents. In case of more than one buyer, please indicate the respective percentage share and amount.							
2	From slump sale								
	A	i	Fair market value as per Rule 11UAE(2)	2ai					
		ii	Fair market value as per Rule 11UAE(3)	2aii					
		iii	Full value of consideration (higher of ai or aii)	2aiii					
	B	Net worth of the under taking or division		2b					

		<b>C Short term capital gains from slump sale (2aiii-2b)</b>		A2c
3		From sale of equity share or unit of equity oriented Mutual Fund (MF) or unit of a business trust on which STT is paid under section 111A or 115AD(1)(b)(ii) proviso (for FII)		
	a	Full value of consideration	3a	
	b	Deductions under section 48		
		<b>I Cost of acquisition without indexation</b>	bi	
		<b>ii Cost of Improvement without indexation</b>	bii	
		<b>iii Expenditure wholly and exclusively in connection with transfer</b>	biii	
		<b>iv Total (i + ii + iii)</b>	biv	
	c	Balance (3a – biv)	3c	
	d	Loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)	3d	
	e	Short-term capital gain on equity share or equity oriented MF (STT paid) (3c +3d)		A3e
4		For NON-RESIDENT, not being an FII- from sale of shares or debentures of an Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)		
	a	STCG on transactions on which securities transaction tax (STT) is paid		A4a
	b	STCG on transactions on which securities transaction tax (STT) is not paid		A4b
5		For NON-RESIDENTS- from sale of securities (other than those at A3 above) by an FII as per section 115AD		
	a	<b>i In case securities sold include shares of a company other than quoted shares, enter the following details</b>		
		<b>a Full value of consideration received/receivable in respect of unquoted shares</b>	ia	
		<b>b Fair market value of unquoted shares determined in the prescribed manner</b>	ib	
		<b>c Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)</b>	ic	
		<b>ii Full value of consideration in respect of securities other than unquoted shares</b>	aii	
		<b>iii Total (ic + ii)</b>	aiii	
	b	Deductions under section 48		
		<b>i Cost of acquisition without indexation</b>	bi	
		<b>ii Cost of improvement without indexation</b>	bii	
		<b>iii Expenditure wholly and exclusively in connection with transfer</b>	biii	
		<b>iv Total (i + ii + iii)</b>	biv	
	c	Balance (5aiii – biv)	5c	
	d	Loss to be disallowed u/s 94(7) or 94(8)- for example if security bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such security to be ignored (Enter positive value only)	5d	
	e	Short-term capital gain on securities (other than those at A3 above) by an FII (5c +5d)		A5e
6		From sale of assets other than at A1 or A2 or A3 or A4 or A5 above		
	A	<b>i In case assets sold include shares of a company other than quoted shares, enter the following details</b>		
		<b>a Full value of consideration received/receivable in respect of unquoted shares</b>	ia	
		<b>b Fair market value of unquoted shares determined in the prescribed manner</b>	ib	
		<b>c Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)</b>	ic	
		<b>ii Full value of consideration in respect of assets other than unquoted shares</b>	aii	
		<b>iii Total (ic + ii)</b>	aiii	
	B	Deductions under section 48		
		<b>i Cost of acquisition without indexation</b>	bi	
		<b>ii Cost of Improvement without indexation</b>	bii	
		<b>iii Expenditure wholly and exclusively in connection with transfer</b>	biii	
		<b>iv Total (i + ii + iii)</b>	biv	
	C	Balance (6aiii – biv)	6c	
	D	In case of asset (security/unit) loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)	6d	
	E	Deemed short term capital gains on depreciable assets (6 of schedule-DCG)	6e	
	f	Deduction under section 54D/54G/54GA	6f	
	g	STCG on assets other than at A1 or A2 or A3 or A4 or A5 above (6c + 6d + 6e – 6f)		A6g
7		Amount deemed to be short term capital gains		

a Whether any amount of unutilized capital gain on asset transferred during the previous years shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below										
Sl.	Previous year in which asset transferred	Section under which deduction claimed in that year			New asset acquired/constructed			Amount not used for new asset or remained unutilized in Capital gains account (X)		
				Year in which asset acquired/constructed	Amount utilised out of Capital Gains account					
i	2018-19	54D/54G/54GA								
b Amount deemed to be short term capital gains u/s 54D/54G/54GA, other than at 'a'										
Amount deemed to be short term capital gains (Xi + b)									A7	
8 Pass Through Income/Loss in the nature of Short Term Capital Gain, (Fill up schedule PTI) (A8a + A8b + A8c)										
A8										
a Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable @ 15%							A8a			
b Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable @ 30%							A8b			
c Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable at applicable rates							A8c			
9 Amount of STCG included in A1 – A8 but not chargeable to tax or chargeable at special rates in India as per DTAA										
Sl. No.	Amount of income	Item No. A1 to A8 above in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate [lower of (6) or (9)]	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
I										
II										
a Total amount of STCG not chargeable to tax in India as per DTAA										
b Total amount of STCG chargeable to tax at special rates in India as per DTAA										
10 Total Short-term Capital Gain (A1e+ A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7 + A8-A9a)									A10	
B Long-term capital gain (LTCG) (Sub-items 6, 7 & 8 are not applicable for residents)										
1 From sale of land or building or both (fill up details separately for each property) (in case of co-ownership, enter your share of Capital Gain)										
Date of purchase/acquisition			DD/MM/YYYY		Date of sale/transfer		DD/MM/YYYY			
a										
I Full value of consideration received/receivable							ai			
ii Value of property as per stamp valuation authority							aii			
iii Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (aii)]							aiii			
b Deductions under section 48										
i Cost of acquisition							bi			
ii Cost of acquisition with indexation							biia			
iib Total Cost of Improvement with indexation							biib			
(a) Cost of improvement										
(b) Year of improvement										
(c) Cost of Improvement with indexation										
Add row										
iii Expenditure wholly and exclusively in connection with transfer							biib			
iv Total (biia + biib + biib)							bvi			
c Balance (aiii – biv)							1c			
d Deduction under section 54D/54EC/54G/54GA (Specify details in item D below)							1d			
e Long-term Capital Gains on Immovable property (1c - 1d)									B1e	
f In case of transfer of immovable property, please furnish the following details (see note)										
S.No.	Name of buyer(s)	PAN/Aadhaar No. of buyer(s)		Percentage share	Amount	Address of property, Country code, Zip code		Pin code	State	
NOTE ► Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents. In case of more than one buyer, please indicate the respective percentage share and amount.										
2 From slump sale										
a i Fair market value as per Rule 11UAE(2)						2ai				

	ii	Fair market value as per Rule 11UAE(3)	2aii		
	iii	Full value of consideration (higher of ai or aii)	2aiii		
	b	Net worth of the under taking or division	2b		
	c	Balance (2aiii – 2b)	2c		
	d	Deduction u/s 54EC	2d		
	e	Long term capital gains from slump sale (2c-2d)			B2e
3	From sale of bonds or debenture (other than capital indexed bonds issued by Government)				
	a	Full value of consideration	3a		
	b	Deductions under section 48			
	i	Cost of acquisition without indexation	bi		
	ii	Cost of improvement without indexation	bii		
	iii	Expenditure wholly and exclusively in connection with transfer	biii		
	iv	Total (bi + bii +biii)	biv		
	c	LTCG on bonds or debenture - (3a-biv)			B3c
4	From sale of listed securities (other than a unit) or zero coupon bonds where proviso under section 112(1) is applicable				
	a	Full value of consideration	4a		
	b	Deductions under section 48			
	i	Cost of acquisition without indexation	bi		
	ii	Cost of improvement without indexation	bii		
	iii	Expenditure wholly and exclusively in connection with transfer	biii		
	iv	Total (bi + bii +biii)	biv		
	c	Long Term Capital Gains on assets at B4 (4a – biv)			4c
5	From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A				
	Long-term Capital Gains on sale of capital assets at B5(Column 14 of schedule 112A)				B5
6	For NON-RESIDENTS- from sale of shares or debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)				
	LTCG computed without indexation benefit				B6
7	For NON-RESIDENTS- from sale of, (i) unlisted securities as per sec. 112(1)(c), (ii) units referred in sec. 115AB, (iii) bonds or GDR as referred in sec. 115AC, (iv) securities by FIJ as referred to in sec. 115AD				
	a	i In case securities sold include shares of a company other than quoted shares, enter the following details			
		a	Full value of consideration received/receivable in respect of unquoted shares	ia	
		b	Fair market value of unquoted shares determined in the prescribed manner	ib	
		c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic	
		ii	Full value of consideration in respect of securities other than unquoted shares	aii	
		iii	Total (ic + ii)	aiii	
	b	Deductions under section 48			
		i	Cost of acquisition without indexation	bi	
		ii	Cost of improvement without indexation	bii	
		iii	Expenditure wholly and exclusively in connection with transfer	biii	
		iv	Total (bi + bii +biii)	biv	
	c	Long-term Capital Gains on assets at 7 above in case of NON-RESIDENT (aiii-biv)			B7c
8	For NON-RESIDENTS - From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A				
	Long-term Capital Gains on sale of capital assets at B8 (Column 14 of 115AD(1)(b)(iii) proviso)				B8
9	From sale of assets where B1 to B8 above are not applicable				
	a	i In case assets sold include shares of a company other than quoted shares, enter the following details			
		a	Full value of consideration received/receivable in respect of unquoted shares	ia	
		b	Fair market value of unquoted shares determined in the prescribed manner	ib	
		c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic	
		ii	Full value of consideration in respect of assets other than unquoted shares	aii	
		iii	Total (ic + ii)	aiii	
	b	Deductions under section 48			

		i	Cost of acquisition with indexation			bi					
		ii	Cost of improvement with indexation			bii					
		iii	Expenditure wholly and exclusively in connection with transfer			biii					
		iv	Total (bi + bii + biii)			biv					
		c	Balance (aiii – biv)			9c					
		d	Deduction under section 54D//54G/54GA (Specify details in item D below)			9d					
		e	Long-term Capital Gains on assets at B9 above (9c- 9d)						B9e		
		10	Amount deemed to be long-term capital gains								
		a	Whether any amount of unutilized capital gain on asset transferred during the previous year shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below								
	S. no	Previous year in which asset transferred	Section under which deduction claimed in		New asset acquired/constructed		Amount not used for new asset or remained unutilized in Capital gains account (X)				
	i	2018-19	54D//54G/54GA		Year in which asset acquired/constructed	Amount utilised out of Capital Gains account					
		b	Amount deemed to be long-term capital gains, other than at 'a'								
			Amount deemed to be long-term capital gains (Xi + b)							B10	
		11	Pass Through Income/Loss in the nature of Long Term Capital Gain, (Fill up schedule PTI) (B11a1+11a2 + B11b)							B11	
		a1	Pass Through Income/ Loss in the nature of Long-Term Capital Gain, chargeable @ 10% u/s 112A			B11a1					
		a2	Pass Through Income/Loss in the nature of Long Term Capital Gain, chargeable @ 10% under sections other than 112A			B11a2					
		b	Pass Through Income/ Loss in the nature of Long Term Capital Gain, chargeable @ 20%			B11b					
		12	Amount of LTCG included in items B1 to B11 but not chargeable to tax or chargeable at special rates in India as per DTAA								
	Sl. No.	Amount of income	Item No. B1 to B11 above in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate /lower of (6) or (9)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
	I										
	II										
		a	Total amount of LTCG not chargeable to tax in India as per DTAA							B12a	
		b	Total amount of LTCG chargeable to tax at special rates in India as per DTAA							B12b	
		13	Total long term capital gain [B1e + B2e + B3c + B4c + B5 + B6 + B7c + B8+ B9e+ B10+B11-12a]							B13	
		C	Income chargeable under the head "CAPITAL GAINS" (A10 + B13) (take B13 as nil, if loss)							C	
		D	Information about deduction claimed against Capital Gains								
		1	In case of deduction u/s 54D/54EC /54G/54GA give following details								
		a	Deduction claimed u/s 54D								
		i	Date of acquisition of original asset			ai	dd/mm/yyyy				
		ii	Cost of purchase/ construction of new land or building for industrial undertaking			aii					
		iii	Date of purchase of new land or building			aiii	dd/mm/yyyy				
		iv	Amount deposited in Capital Gains Accounts Scheme before due date			aiv					
		v	Amount of deduction claimed			av					
		b	Deduction claimed u/s 54EC								
		i	Date of transfer of original asset			bi	dd/mm/yyyy				
		ii	Amount invested in specified/notified bonds (not exceeding fifty lakh rupees)			bii					
		iii	Date of investment			biii	dd/mm/yyyy				
		iv	Amount of deduction claimed			biv					
		c	Deduction claimed u/s 54G								
		i	Date of transfer of original asset			ci	dd/mm/yyyy				
		ii	Cost and expenses incurred for purchase or construction of new asset			cii					
		iii	Date of purchase/construction of new asset in an area other than urban area			ciii	dd/mm/yyyy				
		iv	Amount deposited in Capital Gains Accounts Scheme before due date			civ					
		v	Amount of deduction claimed			cv					
		d	Deduction claimed u/s 54GA								
		i	Date of transfer of original asset from urban area			di	dd/mm/yyyy				
		ii	Cost and expenses incurred for purchase or construction of new asset			dii					
		iii	Date of purchase/construction of new asset in SEZ			diii	dd/mm/yyyy				
		iv	Amount deposited in Capital Gains Accounts Scheme before due date			div					
		v	Amount of deduction claimed			dv					

				e	Total deduction claimed (1a + 1b + 1c + 1d)	e		
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Schedule ESR		Expenditure on scientific Research etc. (Deduction under section 35 or 35CCC or 35CCD)			
Sl No	Expenditure of the nature referred to in section (1)	Amount, if any, debited to profit and loss account (2)	Amount of deduction allowable (3)	Amount of deduction in excess of the amount debited to profit and loss account (4) = (3) - (2)	
i	35(1)(i)				
ii	35(1)(ii)				
iii	35(1)(ia)				
iv	35(1)(iii)				
v	35(1)(iv)				
vi	35(2AA)				
vii	35(2AB)				
viii	35CCC				
ix	35CCD				
x	Total				

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

Set-off of current year capital losses with current year capital gains (excluding amounts included in A9a & B12a which is NOT chargeable under DTAA)										
Sl.	Type of Capital Gain	Gain of current year (Fill this column only if computed figure is positive)	Short term capital loss set off				Long term capital loss set off			Current year's capital gains remaining after set off (9=1-2-3-4-5-6-7-8)
			15%	30%	applicable rate	DTAA rates	10%	20%	DTAA rates	
		1	2	3	4	5	6	7	8	9
i	Loss to be set off (Fill this row if figure computed is negative)		(A3e*+ A4a*+ A8a *)	(A5e*+ A8b*)	(A1e*+ A2c*+A4b*+A6g* +A7*+A8c*)	A9b	(B4c*+ B5*+ B7c*+ B8*+ B9e*+ B11a1*+B11a2*)	(B1e*+ B2e*+B3c*+B6*+B9e*+ B10*+ B11b*)	B12b	
ii	15%	(A3e*+ A4a*+ A8a *)								
iii	Short term capital gain	30%	(A5e*+ A8b*)							
iv	applicable rate	(A1e*+ A2c*+A4b*+A6g* +A7*+A8c*)								
v	DTAA rates	A9b								
vi	Long term capital gain	10%	(B4c*+ B5*+ B7c*+ B8*+ B9e*+ B11a1*+B11a2*)							
vii	20%	(B1e*+ B2e*+B3c*+B6*+B9e*+ B10*+ B11b*)								
viii	DTAA rates	B12b								
ix	Total loss set off (ii + iii + iv + v + vi + vii + viii)									
x	Loss remaining after set off (i-ix)									

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

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

F Information about accrual/receipt of capital gain

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



Schedule 112A		From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A													
S. No.	Share/Unit Acquired	ISIN Code	Name of the Share/Unit	No. of Shares/Units	Sale-price per Share/Unit	Full Value Consideration -If shares are acquired on or before 31.01.2018 (Total Sale Value) (4*5) - If shares are Acquired after 31st January, 2018 - Please enter Full Value of Consideration	Cost of acquisition without indexation (higher of 8 or 9)	Cost of acquisition	Cost of acquisition	If the long term capital asset was acquired before 01.02.2018, - Lower of 11 and 6	Fair Market Value per share/unit as on 31st January, 2018	Total Fair Market Value of capital asset as per section 55(2)(a) c)-(4*10)	Expenditure wholly and exclusively in connection with transfer	Total deductions (7+12)	Balance (6-13) - Item 5 of LTCG Schedule of ITR6
(Col 1)	(Col 1a)	(Col 12)	(Col 3)	(Col 4)	(Col 5)	(Col 6)	(Col 7)	(Col 8)	(Col 9)	(Col 10)	(Col 11)	(Col 12)	(Col 13)	(Col 14)	
1															
2															
Add rows															
<b>Total</b>															

Schedule 115AD(1)(b)(iii)-Proviso		From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A													
S. No.	Share/Unit Acquired	ISIN Code	Name of the Share/Unit	No. of Shares/Units	Sale-price per Share/Unit	Full Value Consideration -If shares are acquired on or before 31.01.2018 (Total Sale Value) (4*5) -If shares are Acquired after 31st January 2018 - Please enter Full Value of Consideration.	Cost of acquisition without indexation (higher of 8 or 9)	Cost of acquisition	Cost of acquisition	If the long term capital asset was acquired before 01.02.2018, - Lower of 11 and 6	Fair Market Value per share/unit as on 31st January, 2018	Total Fair Market Value of capital asset as per section 55(2)(a) c)-(4*10)	Expenditure wholly and exclusively in connection with transfer	Total deductions (7+12)	Balance (6-13) - Item 8 of LTCG Schedule of ITR6
(Col 1)	(Col 1a)	(Col 2)	(Col 3)	(Col 4)	(Col 5)	(Col 6)	(Col 7)	(Col 8)	(Col 9)	(Col 10)	(Col 11)	(Col 12)	(Col 13)	(Col 14)	
Add rows															
<b>Total</b>															

Schedule OS		Income from other sources				
OTHER SOURCES	<b>1</b>	<b>Gross income chargeable to tax at normal applicable rates (1a+ 1b+ 1c+ 1d + 1e)</b>				<b>1</b>
	<b>a</b>	<b>Dividends, Gross</b>			<b>1a</b>	
	<b>i</b>	Dividend income other than (ii)			<b>ai</b>	
	<b>ii</b>	Dividend income u/s 2(22)(e)			<b>aii</b>	
	<b>b</b>	<b>Interest, Gross (bi + bii + biii + biv+bv)</b>			<b>1b</b>	
	<b>i</b>	From Savings Bank	<b>bi</b>			
	<b>ii</b>	From Deposits (Bank/ Post Office/ Co-operative) Society	<b>bii</b>			
	<b>iii</b>	From Income-tax Refund	<b>biii</b>			
	<b>iv</b>	In the nature of Pass through income/Loss	<b>biv</b>			
	<b>v</b>	Others	<b>bv</b>			
	<b>c</b>	Rental income from machinery, plants, buildings, etc., Gross			<b>1c</b>	
	<b>d</b>	Income of the nature referred to in section 56(2)(x) which is chargeable to tax (di + dii + diii + div + dv)			<b>1d</b>	
	<b>i</b>	Aggregate value of sum of money received without consideration			<b>di</b>	
	<b>ii</b>	In case immovable property is received without consideration, stamp duty value of property			<b>dii</b>	
	<b>iii</b>	In case immovable property is received for inadequate consideration, stamp duty value of property in excess of such consideration			<b>diii</b>	
<b>iv</b>	In case any other property is received without consideration, fair market value of property			<b>div</b>		
<b>v</b>	In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration			<b>Dv</b>		
<b>1e</b>	Any other income (please specify nature)					
	<b>Sl. No</b>	<b>Nature</b>		<b>Amount</b>		
	<b>1</b>			<b>1</b>		
	<b>Add rows</b>					
	<b>2</b>	<b>Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e related to sl.no.1)</b>				<b>2</b>
	<b>a</b>	Income by way of winnings from lotteries, crossword puzzles etc.			<b>2a</b>	
	<b>b</b>	Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)			<b>2b</b>	
	<b>i</b>	Cash credits u/s 68			<b>bi</b>	
	<b>ii</b>	Unexplained investments u/s 69			<b>bii</b>	
	<b>iii</b>	Unexplained money etc. u/s 69A			<b>biii</b>	
	<b>iv</b>	Undisclosed investments etc. u/s 69B			<b>biv</b>	
	<b>v</b>	Unexplained expenditure etc. u/s 69C			<b>bv</b>	
	<b>vi</b>	Amount borrowed or repaid on hundi u/s 69D			<b>bvi</b>	
	<b>c</b>	Any other income chargeable at special rate (total of ci to cxviii)			<b>2c</b>	
	<b>i</b>	Dividends received by foreign company chargeable u/s 115A(1)(a)(i)	<b>ci</b>			
	<b>ii</b>	Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii)	<b>cii</b>			
	<b>iii</b>	Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia)	<b>ciii</b>			
	<b>iv</b>	Interest referred to in section 194LC(1) - chargeable u/s 115A(1)(a)(iiaa) @ 5%	<b>civ</b>			
	<b>v</b>	Interest referred to in Proviso to section 194LC(1) - chargeable u/s 115A(1)(a)(iiaa) @ 4%	<b>cv</b>			
	<b>vi</b>	Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiaab)	<b>Cvi</b>			
	<b>vii</b>	Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiaac)	<b>Cvii</b>			
	<b>Viii</b>	Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iiaad)	<b>Cviii</b>			
	<b>ix</b>	Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b)(A) & 115(1)(b)(B)	<b>cix</b>			
	<b>x</b>	Income by way of interest from bonds purchased in foreign currency by non-residents - chargeable u/s 115AC	<b>cx</b>			
	<b>xi</b>	Income by way of dividend from GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC	<b>Cxi</b>			
	<b>xii</b>	Income received in respect of units purchased in foreign currency by an off-shore fund-115AB(1)	<b>Cxii</b>			
	<b>xiii</b>	Income (other than dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)	<b>Cxiii</b>			
	<b>xiv</b>	Income by way of interest received by an FII on bonds or Government securities referred to in section 194LD - chargeable as per proviso to section 115AD(1)(i)	<b>cxiv</b>			
	<b>xv</b>	Income received by non-residents sportsmen or sports associations chargeable u/s 115BBA	<b>cxv</b>			

		xvi	Anonymous Donations in certain cases chargeable u/s 115BBC					cxvi					
		xvii	Income by way of royalty from patent developed and registered in India - chargeable u/s 115BBF					cxvii					
		xviii	Income by way of transfer of carbon credits - chargeable u/s 115BBG					cxviii					
		xix	Dividend received by an Indian company from specified foreign company-115BBD					cxix					
		xx	Income from royalty where agreement entered between 31.3.1961 to 31.3.1976 and income from fees for technical services where agreement entered between 29.2.1964 and 31.3.1976, and agreement is approved by the Central Government. Paragraph EII of Part I of first schedule of Finance Act					cxx					
		xxi	Income being dividend received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)					cxxi					
		xxii	Income being dividend received by a specified fund in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)					cxxii					
		xxiii	Income (other than dividend) received by a specified fund in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)					cxxiii					
		d	Pass through income in the nature of income from other sources chargeable at special rates ( <i>drop down to be provided</i> )								2d		
		e	Amount included in 1 and 2 above, which is chargeable at special rates in India as per DTAA ( <i>total of column (2) of table below</i> )								2e		
			Sl. No.	Amount of income	Item No. 1a, 1b to 1d 2a, 2c & 2d in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate [lower of (6) or (9)]	
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
			I										
			II										
		3	Deductions under section 57 ( <i>other than those relating to income chargeable at special rates under 2a, 2b, 2c &amp; 2d</i> )										
			a	Expenses / Deductions (Other than entered in C)					3a				
			b	Depreciation (available only if income offered in 1c)					3b				
			c	Interest expenditure on dividend u/s 57(1) (only if income offered in 1a)					3c				
			ci	Eligible Interest expenditure u/s 57(1) – computed value					3ci				
			d	Total					3d				
		4	Amounts not deductible u/s 58								4		
		5	Profits chargeable to tax u/s 59								5		
		6	Net Income from other sources chargeable at normal applicable rates [1(after reducing income related to DTAA portion) – 3 + 4 + 5] ( <i>If negative take the figure to 4i of schedule CYLA</i> )								6		
		7	Income from other sources (other than from owning and maintaining race horses) (2 + 6) ( <i>enter 6 as nil, if negative</i> )								7		
		8	Income from the activity of owning race horses										
			a	Receipts					8a				
			b	Deductions under section 57 in relation to receipts at 8a only					8b				
			c	Amounts not deductible u/s 58					8c				
			d	Profits chargeable to tax u/s 59					8d				
			e	Balance (8a - 8b + 8c + 8d) ( <i>if negative take the figure to 1ix of Schedule CFL</i> )								8e	
		9	Income under the head "Income from other sources" (7 + 8e) ( <i>take 8e as nil if negative</i> )								9		
		10	Information about accrual/receipt of income from Other Sources										
			S. No.	Other Source Income	Upto 15/6	From 16/6 to 15/9	From 16/9 to 15/12	From 16/12 to 15/3	From 16/3 to 31/3				
					(i)	(ii)	(iii)	(iv)	(v)				
			1	Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix)									
			2	Dividend Income referred in 1a(i)									
			3	Dividend Income u/s 115A(1)(a)(i) @ 20% (Including PTI Income)									

	4	Dividend Income u/s 115AC @ 10% (Including PTI Income)					
	5	Dividend Income u/s 115BBD @ 15% (Including PTI Income)					
	6	Dividend Income (other than units referred to in section 115AB) received by a FII u/s 115AD(1)(i) @ 20% (Including PTI Income)					
	7	Dividend Income (other than units referred to in section 115AB) received by a specified fund u/s 115AD(1)(i) @ 10% (Including PTI Income)					
	8	Dividend income chargeable at DTAA Rates					

Schedule CYLA		Details of Income after Set off of current year losses				
Sl.No	Head/ Source of Income	Income of current year (Fill this column only if income is zero or positive)	House property loss of the current year set off	Business Loss (other than speculation or specified business loss) of the current year set off	Other sources loss (other than loss from race horses and amount chargeable to special rate of tax) of the current year set off	Current year's Income remaining after set off
		1	2	3	4	5=1-2-3-4
i	Loss to be set off (Fill this row only, if computed figure is negative) →		(4 of Schedule -HP)	(2vi of item E of Schedule BP)	(6 of Schedule-OS)	
ii	House property	(4 of Schedule HP)				
iii	Business (excluding Income from life insurance business u/s 115B speculation income and income from specified business)	(A39 of Schedule BP)				
iv	Income from life insurance business u/s 115B	(3iv of item E of Sch. BP)				
v	Speculation income	(3ii of item E of Sch. BP)				
vi	Specified business income u/s 35AD	(3iii of item E of Sch. BP)				
vii	Short-term capital gain taxable @ 15%	(9ii of item E of Schedule CG)				
viii	Short-term capital gain taxable @ 30%	(9iii of item E of Schedule CG)				
ix	Short-term capital gain taxable at applicable rates	(9iv of item E of Schedule CG)				
x	Short-term capital gain taxable at special rates in India as per DTAA	(9v of item E of Schedule CG)				
xi	Long term capital gain taxable @ 10%	(9vi of item E of Schedule CG)				
xii	Long term capital gain taxable @ 20%	(9vii of item E of Schedule CG)				
xiii	Long term capital gains taxable at special rates in India as per DTAA	(9viii of item E of schedule CG)				
Xiv	Net income from other sources chargeable at normal applicable rates	(6 of Schedule OS)				
Xv	Profit from the activity of owning and maintaining race horses	(8e of Schedule OS)				
Xvi	Income from other sources taxable at special rates in India as per DTAA	(2e of Schedule OS)				
xvii	Total loss set off					
xviii	Loss remaining after set-off (i - xvii)					

CURRENT YEAR LOSS ADJUSTMENT

Schedule BFLA		Details of Income after Set off of Brought Forward Losses of earlier years				
Sl. No.	Head/ Source of Income	Income after set off, if any, of current year's losses as per 5 of Schedule CYLA)	Brought forward loss set off	Brought forward depreciation set off	Brought forward allowance under section 35(4) set off	Current year's income remaining after set off
		1	2	3	4	5
i	House property	(5ii of Schedule CYLA)	(B/f house property loss)			
ii	Business (excluding Income from Insurance Business, speculation income and income from specified business)	(5iii of Schedule CYLA)	(B/f business loss, other than speculation or specified business loss)			
iii	Profit and gains from life insurance business u/s 115B	(5iv of Schedule CYLA)	(B/f business loss, other than speculation or specified business loss)			
iv	Speculation Income	(5v of Schedule CYLA)	(B/f normal business or speculation loss)			
v	Specified Business Income	(5vi of Schedule CYLA)	(B/f normal business or specified business loss)			
vi	Short-term capital gain taxable @ 15%	(5vii of Schedule CYLA)	(B/f short-term capital loss)			
vii	Short-term capital gain taxable @ 30%	(5viii of Schedule CYLA)	(B/f short-term capital loss)			
viii	Short-term capital gain taxable at applicable rates	(5ix of Schedule CYLA)	(B/f short-term capital loss)			
ix	Short-term capital gain taxable at special rates in India as per DTAA	(5x of Schedule CYLA)	(B/f short-term capital loss)			
X	Long-term capital gain taxable @ 10%	(5xi of Schedule CYLA)	(B/f short-term or long-term capital loss)			
xi	Long term capital gain taxable @ 20%	(5xii of Schedule CYLA)	(B/f short-term or long-term capital loss)			
xii	Long term capital gains taxable at special rates in India as per DTAA	(5xiii of Schedule CYLA)	(B/f short-term or long-term capital loss)			
xiii	Net income from other sources chargeable at normal applicable rates	(5xiv of Schedule CYLA)				
xiv	Profit from owning and maintaining race horses	(5xv of Schedule CYLA)	(B/f loss from horse races)			
Xv	Income from other sources income taxable at special rates in India as per DTAA	(5xvi of Schedule CYLA)				
xvi	Total of brought forward loss set off					
xvii	Current year's income remaining after set off Total of 5i + 5ii + 5iii + 5iv+ 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi +5xii+5xiii+ 5xiv + 5xv)					

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

	xv	2022-23 (Current year losses)		(2xviii of Schedule CYLA)	(3xviii of Schedule CYLA)	(B44 of Schedule BP, if -ve)	(C50 of Schedule BP, if -ve)	4b of Schedule BP, (if -ve)	(2x+3x+4x+5x) of item E of Schedule CG	(6x+7x+8x) of item E of Schedule CG	(8e of Schedule OS, if -ve)
	xvi	Current year loss distributed among the unit-holder (Applicable for Investment fund only)									
	xvii	Current year losses to be carried forward (xv-xvi)									
	xviii	Total loss Carried forward to future years (xiii-xiv+xvii)									

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

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

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

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

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

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

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

Schedule 80-IB Deductions under section 80-IB						
DEDUCTION U/S 80-IB	a	Deduction in respect of industrial undertaking located in Jammu & Kashmir & Ladakh [Section 80-IB(4)]	a1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
			a2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
	b	Deduction in the case of company carrying on scientific research [Section 80-IB(8A)]	b1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
			b2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
	c	Deduction in the case of undertaking which begins commercial production or refining of mineral oil [Section 80-IB(9)]	c1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
			c2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
	d	Deduction in the case of an undertaking developing and building housing projects [Section 80-IB(10)]	d1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
			d2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
	e	Deduction in the case of an undertaking engaged in processing, preservation and packaging of fruits, vegetables, meat, meat products, poultry, marine or dairy products [Section 80-IB(11A)]	e1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
			e2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
	f	Deduction in the case of an undertaking engaged in integrated	fl	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	

	business of handling, storage and transportation of food grains [Section 80-IB(11A)]	f2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
g	Total deduction under section 80-IB (Total of a1 to f2)				g

Schedule 80-IC or 80-IE		Deductions under section 80-IC or 80-IE					
DEDUCTION U/S 80-IC	a	Deduction in respect of undertaking located in Sikkim			a1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
					a2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
	b	Deduction in respect of undertaking located in Himachal Pradesh			b1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
					b2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
	c	Deduction in respect of undertaking located in Uttaranchal			c1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
					c1	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
	d	Deduction in respect of undertaking located in North-East					
		da	Assam	da1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
				da2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
		db	Arunachal Pradesh	db1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
				db2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
		dc	Manipur	dc1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
				dc2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
		dd	Mizoram	dd1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
				dd2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
		de	Meghalaya	de1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
				de2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
		df	Nagaland	df1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
				df2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
		dg	Tripura	dg1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
			dg2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)		
	dh	Total deduction for undertakings located in North-east (total of da1 to dg2)			dh		
e	Total deduction under section 80-IC or 80-IE (a + d + c + dh)				e		

Schedule VI-A		Deductions under Chapter VI-A					
TOTAL DEDUCTIONS	1	Part B- Deduction in respect of certain payments					
		a	80G	b	80GGB		
		c	80GGA	d	80GGC		
		Total Deduction under Part B (a + b + c + d)				1	
	2	Part C- Deduction in respect of certain incomes					
		e	80-IA	(d of Schedule 80-IA)	f	80-IAB	
		g	80-IAC		h	80-IB	(g of Schedule 80-IB)
		i	80-IBA		j	80-IC/ 80-IE	(e of Schedule 80-IC/ 80-IE)
		k	80JJA		l	80JJAA	[Sl.no. 5I(eiv) +5II of Annexure to Form 10DA]
		m	80LA(1)	(9 of Annexure to Form 10CCF)	n	80LA(1A)	(9 of Annexure to Form 10CCF)
		o	80M- Details of distribution of dividend as provided in e-filing utility		p	80-PA	
		Total Deduction under Part C (total of e to p)				2	
3	Total deductions under Chapter VI-A (1 + 2)				3		

Schedule SI		Income chargeable to tax at special rates [Please see instructions] for section and rate of tax]			
Sl No	Section/Description	<input checked="" type="checkbox"/>	Special rate (%)	Income (i)	Tax thereon (ii)
1	111A or section 115AD(1)(b)(ii)- Proviso (STCG on shares/equity oriented MF on which STT paid)	<input type="checkbox"/>	15	(5vi of Schedule BFLA)	
2	115AD (STCG for FIIs on securities where STT not paid)	<input type="checkbox"/>	30	(part of 5vii of Schedule BFLA)	
3	112 proviso (LTCG on listed securities/ units without indexation)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
4	112(1)(c)(iii) (LTCG for non-resident on unlisted securities)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
5	115AB (LTCG for non-resident on units referred in section 115AB)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
6	115AC (LTCG for non-resident on bonds/GDR)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
7	115AD (LTCG for FII on securities)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
8	112 (LTCG on others)	<input type="checkbox"/>	20	(5xi of Schedule BFLA)	
9	112A (LTCG on sale of shares or units on which STT is paid) or section 115AD(1)(b)(iii)-Proviso	<input type="checkbox"/>	10	(5x) of Schedule BFLA)	
10	STCG chargeable at special rates in India as per DTAA	<input type="checkbox"/>		(part of 5ix of Schedule BFLA)	
11	LTCG Chargeable at special rates in India as per DTAA	<input type="checkbox"/>		(part of 5xii of Schedule BFLA)	
12	115B (Profits and gains of life insurance business)	<input type="checkbox"/>	12.50	(5iii of Schedule BFLA)	
13a	115AC ((Income by way of interest received by non-resident from bonds purchased in foreign currency)	<input type="checkbox"/>	10	(part of 2cx of Schedule OS)	



13b	115AC (Income by way of Dividend received by non-resident on GDR purchased in foreign currency)	<input type="checkbox"/>	10	(part of 2cxi of Schedule OS)
14	115BB (Winnings from lotteries, puzzles, races, games etc.)	<input type="checkbox"/>	30	(2a of Schedule OS)
15	115BBD (Dividend received from specified foreign company)	<input type="checkbox"/>	15	(part of 2cxix of Schedule OS)
16	115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D)	<input type="checkbox"/>	60	(2b of Schedule OS)
17	115A(1)(b)(A) & 115A(1)(b)(B) (Income of a foreign company from Royalty & Fees for Technical Services)	<input type="checkbox"/>	10	(part of 2cxix of Schedule OS)
18	115BBF (Income from patent)			
	a Income under head business or profession	<input type="checkbox"/>	10	(3d of Schedule BP)
	b Income under head other sources	<input type="checkbox"/>	10	(2cxvii of Schedule OS)
19	115BBG (Income from transfer of carbon credits)			
	a Income under head business or profession	<input type="checkbox"/>	10	(3e of Schedule BP)
	b Income under head other sources	<input type="checkbox"/>	10	(2cxviii of Schedule OS)
20	Income from other sources chargeable at special rates in India as per DTAA	<input type="checkbox"/>		(part of 2e of Schedule OS)
21	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15%	<input type="checkbox"/>	15	(part of 5vi of Schedule BFLA)
22	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30%	<input type="checkbox"/>	30	(part of 5vii of Schedule BFLA)
23	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% u/s 112A	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)
24	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20%	<input type="checkbox"/>	20	(part of 5xi of Schedule BFLA)
25	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% other than section 112A	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)
26	Pass through income in the nature of income from other source chargeable at special rates (Please choose from drop down menu)	<input type="checkbox"/>		(2d of Schedule OS)
27	Income received in respect of units purchased in foreign currency by an off-shore fund-115AB(1)	<input type="checkbox"/>	10	(2cx of Schedule OS)
28	Income from royalty where agreement entered between 31.3.1961 to 31.3.1976 and income from fees for technical services where agreement entered between 29.2.1964 and 31.3.1976, and agreement is approved by the Central Government. Paragraph EII of Part I of first schedule of Finance Act	<input type="checkbox"/>	50	(2cxix of Schedule OS)
29	Any other income chargeable at special rate (Please choose from drop down menu)	<input type="checkbox"/>		(part of 2c of Schedule OS)
			<b>Total</b>	

**Schedule IF Information regarding investment in unincorporated entities**

ENTITIES IN WHICH INVESTMENT IS HELD	Number of entities in which investment is held								
	Sl. No.	Name of the entity	Type of the entity	PAN of the entity	Whether the entity is liable for audit? (Yes/No)	Whether section 92E is applicable to entity? (Yes/No)	Percentage Share in the profit of the entity	Capital balance on 31 <sup>st</sup> March in the entity	
								I	ii
1									
2									
3									
4	<b>Total</b>								

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

EXEMPT INCOME	Details of Exempt Income (Income not to be included in Total Income or not chargeable to tax)								
	1							1	
1	Interest income							1	
2	i	Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules)					i		
		ii Expenditure incurred on agriculture							ii
		iii Unabsorbed agricultural loss of previous eight assessment years							iii
	iv	Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 (from Sl. No. 40 of Sch. BP)					iv		
		v Net Agricultural income for the year (i – ii – iii + iv) (enter nil if loss)							2
	vi	In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details (Fill up details separately for each agricultural land)							
a		Name of district along with pin code in which agricultural land is located							
		b Measurement of agricultural land in Acre							
		c Whether the agricultural land is owned or held on lease (drop down to be provided)							
	d Whether the agricultural land is irrigated or rain-fed (drop down to be provided)								
3	Other exempt income (please specify) (3a+3b)							3	
a	Income u/s 10(23FB), 10(23FBA), 10(23FC), 10(23FCA), 10(23FE), 10(23FF), 10(4D) Add row option and dropdown to be provided in utility					3a			
	b Any other Income (Specify nature) – Add row option to be provided in utility							3b	
4	Income not chargeable to tax as per DTAA								
	Sl. No.	Amount of income	Nature of income	Country name & Code	Article of DTAA	Head of Income	Whether TRC obtained (Y/N)		
5	Pass through income not chargeable to tax (Schedule PTI)							5	
6	<b>Total (1+2+3+4+5)</b>							6	

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

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

PASS THROUGH INCOME

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

Schedule MAT		Computation of Minimum Alternate Tax payable under section 115JB	
1	Whether the Profit and Loss Account is prepared in accordance with the provisions of Parts II of Schedule III to the Companies Act, 2013 (If yes, write 'Y', if no write 'N')		<input type="checkbox"/>
2	If 1 is no, whether profit and loss account is prepared in accordance with the provisions of the Act governing such company (If yes, write 'Y', if no write 'N')		<input type="checkbox"/>
3	Whether, for the Profit and Loss Account referred to in item 1 above, the same accounting policies, accounting standards and same method and rates for calculating depreciation have been followed as have been adopted for preparing accounts laid before the company at its annual general body meeting? (If yes, write 'Y', if no write 'N')		<input type="checkbox"/>
4	Profit after tax as shown in the Profit and Loss Account (enter item 56 of Part A-P&L) / (enter item 56 of Part A- P&L Ind AS) (as applicable)	4	
5	Additions (if debited in profit and loss account)		
Minimum Alternate Tax	a	Income-tax paid or payable or its provision including the amount of deferred tax and the provision thereof	5a
	b	Reserve (except reserve under section 33AC)	5b
	c	Provisions for unascertained liability	5c
	d	Provisions for losses of subsidiary companies	5d
	e	Dividend paid or proposed	5e
	f	Expenditure related to exempt income under sections 10, 11 or 12 [exempt income excludes income exempt under section 10(38)]	5f
	g	Expenditure related to share in income of AOP/ BOI on which no income-tax is payable as per section 86	5g
	h	Expenditure in case of foreign company referred to in clause (fb) of explanation 1 to section 115JB	5h
	i	Notional loss on transfer of certain capital assets or units referred to in clause (fc) of explanation 1 to section 115JB	5i
	j	Expenditure relatable to income by way of royalty in respect of patent chargeable to tax u/s 115BBF	5j
	k	Depreciation attributable to revaluation of assets	5k
	l	Gain on transfer of units referred to in clause (k) of explanation 1 to section 115JB	5l
	m	Others (including residual unadjusted items and provision for diminution in the value of any asset)	5m
n	Total additions (5a+5b+5c+5d+5e+5f+5g+5h+5i+5j+5k+5l+5m)		5n
6	Deductions		
Minimum Alternate Tax	a	Amount withdrawn from reserve or provisions if credited to Profit and Loss account	6a
	b	Income exempt under sections 10, 11 or 12 [exempt income excludes income exempt under section 10(38)]	6b

	c	Amount withdrawn from revaluation reserve and credited to profit and loss account to the extent it does not exceed the amount of depreciation attributable to revaluation of asset	6c		
	d	Share in income of AOP/ BOI on which no income-tax is payable as per section 86 credited to Profit and Loss account	6d		
	e	Income in case of foreign company referred to in clause (iid) of explanation 1 to section 115JB	6e		
	f	Notional gain on transfer of certain capital assets or units referred to in clause (iie) of explanation 1 to section 115JB	6f		
	g	Loss on transfer of units referred to in clause (iif) of explanation 1 to section 115JB	6g		
	h	Income by way of royalty referred to in clause (iig) of explanation 1 to section 115JB	6h		
	i	Loss brought forward or unabsorbed depreciation whichever is less or both as may be applicable	6i		
	j	Profit of sick industrial company till net worth is equal to or exceeds accumulated losses	6j		
	k	Others (including residual unadjusted items and the amount of deferred tax credited to P&L A/c)	6k		
	l	Total deductions (6a+6b+6c+6d+6e+6f+6g+6h+6i+6j+6k)	6l		
7	Book profit under section 115JB (4+ 5n – 6l)			7	
8	Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards (Ind-AS) specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015. If yes, furnish the details below:-			<input type="checkbox"/> Yes	<input type="checkbox"/> No
	A. Additions to book profit under sub-sections (2A) to (2C) of section 115JB				
	a	Amounts credited to other comprehensive income in statement of profit & loss under the head "items that will not be reclassified to profit & loss"	8a		
	b	Amounts debited to the statement of profit & loss on distribution of non-cash assets to shareholders in a demerger	8b		
	c	One fifth of the transition amount as referred to in section 115JB (2C) (if applicable)	8c		
	d	Others (including residual adjustment)	8d		
	e	Total additions (8a + 8b + 8c + 8d)	8e		
	B. Deductions from book profit under sub-sections (2A) to (2C) of section 115JB				
	f	Amounts debited to other comprehensive income in statement of profit & loss under the head "items that will not be reclassified to profit & loss"	8f		
	g	Amounts credited to the statement of profit & loss on distribution of non-cash assets to shareholders in a demerger	8g		
	h	One fifth of the transition amount as referred to in section 115JB (2C) (if applicable)	8h		
	i	Others (including residual adjustment)	8i		
	j	Total deductions (8f + 8g + 8h + 8i)	8j		
9	Deemed total income under section 115JB (7 + 8e – 8j)			9	
	a	Deemed total income u/s 115JB from Units located in IFSC, if any	9a		
	b	Deemed total income u/s 115JB from other Units (9-9a)	9b		
10	Tax payable under section 115JB / (9% of (9a) + 15% of (9b))			10	

Schedule MATC		Computation of tax credit under section 115JAA				
1	Tax under section 115JB in assessment year 2022-23 (1d of Part-B-TT1)					1
2	Tax under other provisions of the Act in assessment year 2022-23 (2f of Part-B-TT1)					2
3	Amount of tax against which credit is available [enter (2 – 1) if 2 is greater than 1, otherwise enter 0]					3
4	Utilisation of MAT credit Available [Sum of MAT credit utilised during the current year is subject to maximum of amount mentioned in 3 above and cannot exceed the sum of MAT Credit Brought Forward]					
MAT CREDIT	S.No	Assessment Year (A)	MAT Credit		MAT Credit Utilised during the Current Year (C)	Balance MAT Credit Carried Forward (D)= (B3) – (C)
			Gross (B1)	Set-off in earlier years (B2)	Balance Brought forward (B3)=(B2)-(B1)	
	i	2008-09				
	ii	2009-10				
	iii	2010-11				
	iv	2011-12				
	v	2012-13				
	vi	2013-14				
	vii	2014-15				
	viii	2015-16				
	ix	2016-17				
	x	2017-18				
	xi	2018-19				
	xii	2019-20				
	xiii	2020-21				
xiv	2021-22					

	xv	2022-23[(SI no 1-SI no 2 of)-(SI No 6c -2f of Schedule Part B-TTI, only if positive)]					
	xvi	Total					
5	Amount of tax credit under section 115JAA utilised during the year [enter 4(C)xvii]					5	
6	Amount of MAT liability available for credit in subsequent assessment years [enter 4(D)xvii]					6	

Schedule- BBS		Details of tax on distributed income of a domestic company on buy back of shares							
TAX ON BUY BACK OF SHARES	S	Description		Details of 1 <sup>st</sup> buy-back		Details of 2 <sup>nd</sup> buy-back		Details of 3 <sup>rd</sup> buy-back	
	(i)	(ii)		(iii)		(iv)		(v)	
	1	Date of payments of any consideration to the shareholder on buy back of share		(DD/MM/YYYY)		(DD/MM/YYYY)		(DD/MM/YYYY)	
	2	Amount of consideration paid by the company on buy-back of shares							
	3	Amount received by the company for issue of such shares							
	4	Distributed Income of the company (2 – 3)							
	5	Tax payable on distributed income	a	Additional income-tax @20% payable under section 115QA on 4					
			b	Surcharge on 'a'					
			c	Health & Education cess on (a+b)					
			d	Total tax payable (a+b+c)					
6	Interest payable under section 115QB								
7	Additional income-tax and interest payable (5d + 6)								
8	Tax and interest paid								
9	Net payable/refundable (7-8)								
10	Date(s) of deposit of tax on distribution income	Date 1	Date 2	Date 1	Date 2	Date 1	Date 2		
		(DD/M M/YYYY Y)	(DD/M M/YYYY Y)	(DD/M M/YYYY Y)	(DD/M M/YYYY Y)	(DD/M M/YYYY Y)	(DD/MM/YYYY)		
11	Name of Bank and Branch								
12	BSR Code								
13	Serial number of challan								
14	Amount deposited								

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

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



C Details of Immovable Property held (including any beneficial interest) at any time during the calendar year ending as on 31 <sup>st</sup> December, 2021												
Sl No	Country Name and code	Zip Code	Address of the Property	Ownership-Direct/ Beneficial owner/ Beneficiary	Date of acquisition	Total Investment (at cost) (in rupees)	Income derived from the property	Nature of Income	Income taxable and offered in this return			
									Amount	Schedule where offered	Item number of schedule	
(1)	2a	2b	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(i)												
(ii)												
D Details of any other Capital Asset held (including any beneficial interest) at any time during the calendar year ending as on 31 <sup>st</sup> December, 2021												
Sl No	Country Name and code	Zip Code	Nature of Asset	Ownership-Direct/ Beneficial owner/ Beneficiary	Date of acquisition	Total Investment (at cost) (in rupees)	Income derived from the asset	Nature of Income	Income taxable and offered in this return			
									Amount	Schedule where offered	Item number of schedule	
(1)	2a	2b	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(i)												
(ii)												
E Details of account(s) in which you have signing authority held (including any beneficial interest) at any time during the calendar year ending as on 31 <sup>st</sup> December, 2021 and which has not been included in A to D above.												
Sl No	Name of the Institution in which the account is held	Address of the Institution	Zip Code	Name of the account holder	Account Number	Peak Balance/ Investment during the year (in rupees)	Whether income accrued is taxable in your hands?	If (7) is yes, Income accrued in the account	If (7) is yes, Income offered in this return			
									Amount	Schedule where offered	Item number of schedule	
(1)	(2)	(3a)	(3b)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(i)												
(ii)												
F Details of trusts, created under the laws of a country outside India, in which you are a trustee, beneficiary or settlor												
Sl No	Country Name and code	Zip Code	Name and address of the trust	Name and address of trustees	Name and address of Settlor	Name and address of Beneficiaries	Date since position held	Whether income derived is taxable in your hands?	If (8) is yes, Income derived from the trust	If (8) is yes, Income offered in this return		
										Amount	Schedule where offered	Item number of schedule
(1)	2a	2b	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(i)												
(ii)												
G Details of any other income derived from any source outside India which is not included in (i) items A to F above and, (ii) income under the head business or profession												
Sl No	Country Name and code	Zip Code	Name and address of the person from whom derived	Income derived	Nature of income	Whether taxable in your hands?	If (6) is yes, Income offered in this return					
							Amount	Schedule where offered	Item number of schedule			
(1)	2a	2b	(3)	(4)	(5)	(6)	(7)	(8)	(9)			
(i)												

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

SCHEDULE SH-1 SHAREHOLDING OF UNLISTED COMPANY (other than a company that is registered under section 8 of the Companies Act, 2013 (or section 25 of the Companies Act, 1956) or a company limited by guarantee under section 3(2) of Companies Act, 2013 or a start-up for which Schedule SH-2 is to be filled up)												
If you are an unlisted company, please furnish the following details:												
Details of shareholding at the end of the previous year												
Name of the shareholder	Residential status in India	Type of share	PAN /Aadhaar No.	Date of allotment	Number of shares held	Face value per share	Issue Price per share	Amount received				
Details of equity share application money pending allotment at the end of the previous year												
Name of the applicant	Residential status in India	Type of share	PAN/Aadhaar No.	Date of application	Number of shares applied for	Application money received	Face value per share	Proposed issue price				
Details of shareholders who is not a shareholder at the end of the previous year but was a shareholder at any time during the previous year												
Name of the shareholder	Residential status in India	Type of share	PAN/Aadhaar No.	Number of shares held	Face value per share	Issue Price per share	Amount received	Date of allotment	Date on which cease to be shareholder	Mode of cessation	In case of transfer/sale, PAN of the new shareholder	

SCHEDULE SH-2 SHAREHOLDING OF START-UPS												
If you are a start-up which has filed declaration in Form-2 under para 5 of DPIIT notification dated 19.02.2019, please furnish the following details of shareholding:												
Details of shareholding as at the end of the previous year												
Name of the shareholder	Category of shareholder (drop down to be provided- non-resident/ venture capital company/ venture capital fund/ specified company/ any other person)	Type of share	PAN/Aadhaar No.	Date of allotment	Number of shares held	Face value per share	Issue Price per share	Paid up value per share	Share premium			







I Details of liabilities								
Details of loans, deposits and advances taken from a person other than financial institution								
Name of the person	PAN	Opening Balance	Amount received	Amount paid	Interest credited, if any	Closing balance	Rate of interest (%)	

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

Schedule GST INFORMATION REGARDING TURNOVER/GROSS RECEIPT REPORTED FOR GST		
Sl. No. (1)	GSTIN No(s) (2)	Annual value of outward supplies as per the GST return(s) filed (3)

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

Schedule FD Break-up of payments/receipts in Foreign currency (to be filled up by the assessee who is not liable to get accounts audited u/s 44AB)		Amount (in Rs.)
S. No.		
i	Payments made during the year on capital account	
ii	Payments made during the year on revenue account	
iii	Receipts during the year on capital account	
iv	Receipts during the year on revenue account	

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

## Part B

Part B – TI		Computation of total income	
TOTAL INCOME	1	Income from house property (4 of Schedule-HP) (enter nil if loss)	1
	2	Profits and gains from business or profession	
		i Profits and gains from business other than speculative business and specified business (A39 of Schedule BP) (enter nil if loss)	2i
		ii Profits and gains from speculative business (3(ii) of Table E of Schedule BP) (enter nil if loss and take the figure to schedule CFL)	2ii
		iii Profits and gains from specified business (3(iii) of Table E Schedule BP) (enter nil if loss and take the figure to schedule CFL)	2iii
		iv Income chargeable to tax at special rates (3d and 3e & 4b of Table E of Schedule BP)	2iv
		v Total (2i + 2ii+2iii + 2iv)	2v
	3	Capital gains	
		a Short term	
		I Short-term chargeable @ 15% (9ii of item E of schedule CG)	ai
		Ii Short-term chargeable @ 30% (9iii of item E of schedule CG)	aii
		Iii Short-term chargeable at applicable rate ( 9iv of item E of schedule CG)	aiii
		Iv Short-term chargeable at special rates in India as per DTAA (9v of item E of Schedule CG)	aiv
		V Total Short-term (ai + aii + aiia + aiv) (enter nil if loss)	3av
		b Long-term	
		I Long-term chargeable @ 10% (9vi of item E of schedule CG)	bi
		Ii Long-term chargeable @ 20% (9vii of item E of schedule CG)	bii
		Iii Long-term chargeable at special rates in India as per DTAA (9viii of item E of schedule CG)	biii
		Iv Total Long-term (bi + bii + biii) (enter nil if loss)	biv
		c Total capital gains (3av + 3biv) (enter nil if loss)	3c
4	Income from other sources		
	a Net income from other sources chargeable to tax at normal applicable rates ( 6 of Schedule OS) (enter nil if loss)	4a	
	b Income chargeable to tax at special rate (2 of Schedule OS)	4b	
	c Income from the activity of owning and maintaining race horses (8e of Schedule OS) (enter nil if loss)	4c	
	d Total (4a + 4b + 4c)	4d	
5	Total of head wise income (1 + 2v + 3c + 4d)	5	
6	Losses of current year to be set off against 5 (total of 2xvii, 3xvii and 4xvii of Schedule CYLA)	6	
7	Balance after set off current year losses (5 – 6) (Also total of (ii, iii, v to xv of column 5 of Schedule CYLA+4b+2iv)	7	
8	Brought forward losses to be set off against 7 (total of 2xvi, 3xvi and 4xvi of Schedule BFLA)	8	
9	Gross Total income (7 – 8) (Also total of (i,ii,iv to xiv of column 5 of schedule BFLA+4b+2iv)	9	
10	Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 9	10	
11	Deductions under Chapter VI-A		
	a Part-B of Chapter VI-A [1 of Schedule VI-A and limited upto total of (i, ii, iv, v, viii, xiii, xiv) of column 5 of Schedule BFLA]	11a	
	b Part-C of Chapter VI-A [2 of Schedule VI-A]	11b	

	c	Total (11a + 11b) [limited upto (9-10)]	11c
12		Deduction u/s 10AA (Total Sch. 10AA)	12
13		Total income (9 - 11c - 12)	13
14		Income chargeable to tax at special rates (total of (i) of Schedule SI)	14
15		Income chargeable to tax at normal rates (13 - 14)	15
16		Net agricultural income (2v of Schedule EI)	16
17		Losses of current year to be carried forward (total of xvii of Schedule CFL)	17
18		Deemed total income under section 115JB (9 of Schedule MAT)	18

Part B – TTI		Computation of tax liability on total income				
COMPUTATION OF TAX LIABILITY	1	a	Tax Payable on deemed total Income under section 115JB (10 of Schedule MAT)		1a	
		b	Surcharge on (a) above (if applicable)		1b	
		c	Health and Education Cess @ 4% on (1a+1b) above		1c	
		d	Total Tax Payable u/s 115JB (1a+1b+1c)		1d	
	2	Tax payable on total income				
		a	Tax at normal rates on 15 of Part B-TI		2a	
		b	Tax at special rates (total of col. (ii) of Schedule-SI)		2b	
		c	Tax Payable on Total Income (2a + 2b)		2c	
		d	Surcharge			
		i	25% of 16(ii) of Schedule SI	2di	2g(ii)	
		ii	On [(2c) – (16(ii) of Schedule SI)]	2dii		
		iii	Total (i + ii)		2diii	
		e	Health and Education Cess @ 4% on (2c+2diii)		2e	
		f	Gross tax liability (2c+2diii+2e)		2f	
	3	Gross tax payable (higher of 1d and 2f)				3
	4	Credit under section 115JAA of tax paid in earlier years (if 2f is more than 1d) (5 of Schedule MATC)				4
	5	Tax payable after credit under section 115JAA [(3 - 4)]				5
	6	Tax relief				
	a	Section 90/90A (2 of Schedule TR)	6a			
	b	Section 91(3 of Schedule TR)	6b			
	c	Total (6a + 6b)		6c		
7	Net tax liability (5 – 6c) (enter zero if negative)				7	
8	Interest and fee payable					
	a	Interest for default in furnishing the return (section 234A)	8a			
	b	Interest for default in payment of advance tax (section 234B)	8b			
	c	Interest for deferment of advance tax (section 234C)	8c			
	d	Fee for default in furnishing return of income (section 234F)	8d			
	e	Total Interest and Fee Payable (8a+8b+8c+8d)		8e		
9	Aggregate liability (7 + 8e)				9	
TAXES PAID	10	Taxes Paid				
		a	Advance Tax (from column 5 of 15A)	10a		
		b	TDS (total of column 9 of 15B)	10b		
		c	TCS (total of column 7 of 15C)	10c		
		d	Self-Assessment Tax (from column 5 of 15A)	10d		
		e	Total Taxes Paid (10a+10b+10c + 10d)		10e	
11	Amount payable (9 - 10e) (Enter if 9 is greater than 10e, else enter 0)				11	
12	Refund (If 10e is greater than 9) (Refund, if any, will be directly credited into the bank account)				12	
BANK ACCOUNT	13 Do you have a bank account in India (Non- Residents claiming refund with no bank account in India may select No)					
	(a) Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts)					
	Sl.	IFS Code of the Bank in case of Bank Accounts held in India	Name of the Bank	Account Number)	Indicate the account in which you prefer to get your refund credited, if any (tick one account <input checked="" type="checkbox"/> )	
	i					
ii						
Note: 1) Minimum one account should be selected for refund credit 2) In case of refund, multiple accounts are selected for refund credit, then refund will be credited to one of the accounts decided by CPC after processing the return  Row can be added as required						
(b)	Non- residents, who are claiming income-tax refund and not having bank account in India may, at their option, furnish the details of one foreign bank account:					
	S. No.	SWIFT Code	Name of the Bank	Country of Location	IBAN	
Row can be added as required						
14	Do you at any time during the previous year, (i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or (ii) have signing authority in any account located outside India; or (iii) have income from any source outside India? [applicable only in case of a resident] [Ensure Schedule FA is filled up if the answer is Yes ]				<input type="checkbox"/> Yes <input type="checkbox"/> No	

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

B Details of Tax Deducted at Source (TDS) on Income [As per Form 16 A issued or Form 16B/16C/16D furnished by Deductor(s)]														
Sl No	TDS credit relating to self /other person [other person as per rule 37BA(2)]	PAN/Aadhaar No. of Other Person (if TDS credit related to other person)	TAN of the Deductor/ PAN/aadhaar No. of Tenant/ Buyer	Unclaimed TDS brought forward (b/f)		TDS of the current Financial Year (TDS deducted during the FY 2021-22)		TDS credit being claimed this Year (only if corresponding income is being offered for tax this year not applicable if TDS is deducted u/s 194N)			Corresponding Receipt /withdrawals offered		TDS credit being carried forward	
				Fin. Year in which deducted	TDS b/f	Deducted in own hands	Deducted in the hands of any other person as per rule 37BA(2) (if applicable)	Claimed in own hands	Claimed in the hands of any other person as per rule 37BA(2) (if applicable)		Gross Amount	Head of Income		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		(9)	(10)		(11)	(12)	(13)
							Income	TDS		Income	TDS	PAN/Aadhaar No.		
i														
<b>NOTE</b> ▶ Please enter total of column 9 in 10b of Part B- TTI														

C Details of Tax Collected at Source (TCS) [As per Form 27D issued by the Collector(s)]								
TCS ON INCOME	Sl No	Tax Deduction and Tax Collection Account Number of the Collector	Name of the Collector	Unclaimed TCS brought forward (b/f)		TCS of the current financial Year (TCS collected during the FY 2021-22)	Amount out of (5) or (6) being claimed this Year (only if corresponding Receipt is being offered for tax this year)	Amount out of (5) or (6) being carried forward
				Fin. Year in which collected	Amount b/f			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	i							
	ii							
<b>NOTE</b> ▶ Please enter total of column (7) in 10c of Part B-TTI								

## VERIFICATION

I, \_\_\_\_\_ son/ daughter of \_\_\_\_\_, solemnly declare that to the best of my knowledge and belief, the information given in the return and the schedules thereto is correct and complete is in accordance with the provisions of the Income-tax Act, 1961.

I further declare that I am making this return in my capacity as \_\_\_\_\_ (drop down to be provided and I am also competent to make this return and verify it. I am holding permanent account number \_\_\_\_\_ (if allotted) (Please see instruction).

I further declare that the critical assumptions specified in the agreement have been satisfied and all the terms and conditions of the agreement have been complied with. (Applicable, in a case where return is furnished under section 92CD)

Date				Sign here →	
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<b>“FORM ITR-V</b>	<b><u>INDIAN INCOME TAX RETURN VERIFICATION FORM</u></b>		<b>Assessment Year</b> <b>2022-23</b>
	[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-7 filed but NOT verified electronically]  (Please see Rule 12 of the Income-tax Rules, 1962)		
<b>Name</b>			
<b>PAN</b>		<b>Form Number</b>	
<b>Filed u/s</b>		<b>e-Filing Acknowledgement Number</b>	
<b>VERIFICATION</b>			
I, _____ son/ daughter of _____, solemnly declare that to the best of my knowledge and belief, the information given in the return which has been submitted by me vide acknowledgement number _____ is correct and complete and is in accordance with the provisions of the Income-tax Act, 1961. I further declare that I am making this return in my capacity as _____ and I am also competent to make this return and verify it. I am holding permanent account number _____.			
<b>Signature</b> →			
<b>Date of submission</b>		<b>Source IP address</b>	
<b>System Generated Barcode/QR Code</b>			
<b>Instructions:</b>			
<ol style="list-style-type: none"> <li>1. Please send the duly signed (preferably in blue ink) Form ITR-V to “Centralized Processing Centre, Income Tax Department, Bengaluru 560500”, by ORDINARY POST OR SPEED POST ONLY. Alternately, you may e-verify the electronic transmitted return data using Aadhaar OTP or Login to e-filing account through Net-Banking login or EVC obtained generated using Pre-Validated Bank Account/Demat Account or EVC generated through Bank ATM.</li> <li>2. Form ITR-V shall not be received in any other office of the Income-tax Department or in any other manner. The confirmation of receipt of this Form ITR-V at ITD-CPC will be sent to the e-mail Id registered in the e-filing account.</li> <li>3. On successful verification, the return filing acknowledgement can be downloaded from e-Filing portal as a proof of completion of process of filing the return of Income.”.</li> </ol>			

<b><u>INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT</u></b>		<b>Assessment Year</b> <b>2022-23</b>
[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]  (Please see Rule 12 of the Income-tax Rules, 1962)		
<b>PAN</b>		
<b>Name</b>		
<b>Address</b>		
<b>Status</b>		<b>Form Number</b>
<b>Filed u/s</b>		<b>e-Filing Acknowledgement Number</b>

Taxable Income and Tax details	Current Year business loss, if any	1	
	Total Income		
	Book Profit under MAT, where applicable	2	
	Adjusted Total Income under AMT, where applicable	3	
	Net tax payable	4	
	Interest and Fee Payable	5	
	Total tax, interest and Fee payable	6	
	Taxes Paid	7	
	(+)Tax Payable /(-)Refundable (6-7)	8	
Accreted Income & Tax Detail	Accreted Income as per section 115TD	9	
	Additional Tax payable u/s 115TD	10	
	Interest payable u/s 115TE	11	
	Additional Tax and interest payable	12	
	Tax and interest paid	13	
	(+)Tax Payable /(-)Refundable (12-13)	14	
Income Tax Return submitted electronically on DD-MM-YYYY 00:00:00 from IP address _____ and verified by _____ having PAN _____ on _____ using _____ mode			
* paper ITR-Verification Form /Electronic Verification Code _____ generated through _____ mode			
System Generated Barcode/QR Code			

\* **Strike off whichever is not applicable**

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU.**

[Notification No. 21/2022] [F.No. 370142/8/2022-TPL]

SHEFALI SINGH, Under Secy., Tax Policy and Legislation

**Note :** The principal rules were published vide notification S.O. 969 (E), dated the 26th March, 1962 and last amended vide notification GSR 229(E), dated the 29<sup>th</sup> March, 2022.