

(ii)	Have you incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity during the previous year? (Yes/No)	Amount (Rs) (If Yes)
(iii)	Are you required to file a return as per other conditions prescribed under clause (iv) of seventh proviso to section 139(1) (If yes, please select the relevant condition from the drop-down menu)	(Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No

PART B GROSS TOTAL INCOME	Whole- Rupee(₹) only
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B1	i	Gross Salary (ia + ib + ic+id+ie)	i	
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SALARY / PENSION

80C	80CCC	80CCD(1)	80CCD(1B)	80CCD(2)	80D (Details are to be filled in the drop down to be provided in e-filing utility)	80DD (Details are to be filled in the drop down to be provided in e-filing utility)	80DDB (Details are to be filled in the drop down to be provided in e-filing utility)	80E	80EE	
80EEA	80EEB	80G (Details are to be filled in the drop down to be provided in e-filing utility)	80GG	80GGA (Details are to be filled in the drop down to be provided in e-filing utility)	80GGC	80TTA	80TTB	80U (Details are to be filled in the drop down to be provided in e-filing utility)		
Total deductions					C1	Total Income (B4-C1)			C2	
Exempt Income: For reporting purpose				Drop down to be provided in e-filing utility mentioning nature of exempt income, relevant clause and section						

PART D – COMPUTATION OF TAX PAYABLE

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

PART E – OTHER INFORMATION

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

Sl.	IFS Code of the Bank	Name of the Bank	Account Number	Select Account for Refund Credit
I				

1. Minimum one account should be selected for refund credit.

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

Schedule-IT Details of Advance Tax and Self-Assessment Tax payments

	BSR Code				Date of Deposit (DD/MM/YYYY)				Serial Number of Challan				Tax paid			
	Col (1)				Col (2)				Col (3)				Col (4)			
R1																
R2																

Schedule-TDS Details of TDS/TCS [As per Form 16/16A/16C/27D issued by the Deductor(s)/ Employer(s)/ Payer(s)/ Collector(s)]

	TAN of deductor/Collector or PAN/ Aadhaar No. of the Tenant	Name of the Deductor/ Collector/Tenant	Gross payment/ receipt which is subject to tax deduction /collection	Year of tax deduction/ collection	Tax Deducted/ collected	TDS/TCS credit out of (5) claimed this Year
	Col (1)	Col (2)	Col (3)	Col (4)	Col (5)	Col (6)
T1						
T2						

(biv)	Are you required to file a return as per other conditions prescribed under clause (iv) of seventh proviso to section 139(1) (If yes, please select the relevant condition from the drop-down menu)					(Tick) o Yes o No														
(c)	If Revised/Defective/Modified, then enter Receipt No. and Date of filing original return (DD/MM/YYYY)					/ /														
(d)	If filed, in response to a notice u/s 139(9)/142(1)/148/153C or order u/s 119(2)(b) enter Unique Number/ Document Identification Number (DIN) and date of such Notice/Order, or if filed u/s 92CD, enter date of Advance Pricing Agreement					(Unique Number)	/ /													
(e)	Residential Status in India (for individuals) (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(s) of residence</th> <th>Taxpayer Identification Number(s)</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(s) of residence	Taxpayer Identification Number(s)	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(s) of residence	Taxpayer Identification Number(s)																		
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)	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 you are an FII / FPI? Yes/No If yes, please provide SEBI Regn. No																			
(i)	Whether this return is being filed by a Representative Assessee? (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																		
(j)	Whether you were Director in a company at any time during the previous year? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information -																			
	Name of Company	of	Type of company	PAN	Whether its shares are listed or unlisted	Director Identification Number (DIN)														

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

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

Details of Income from Salary

3	Pass through income/loss if any *	3	
4	Income under the head “Income from House Property” (1k + 2k + 3) <i>(if negative take the figure to 2i of schedule CYLA)</i>	4	
NOTE ▶	Please include the income of the specified persons referred to in Schedule SPI and Pass through income referred to in schedule PTI while computing the income under this head.		
NOTE ▶	Furnishing of PAN/ Aadhaar No. of tenant is mandatory, if tax is deducted under section 194-IB. Furnishing of TAN of tenant is mandatory, if tax is deducted under section 194-I.		

Schedule CG Capital Gains

A	Short-term Capital Gains (STCG) <i>(Sub-items 3 and 4 are not applicable for residents)</i>	
Short-term Capital Gains		

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					
a	Whether any amount of unutilised capital gain on asset transferred during the previous years shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below				
Sl. No.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired/constructed Year in which asset acquired/constructed	Amount utilised out of Capital Gains account	Amount not used for new asset or remained unutilised in Capital gains account (X)
i	2020-21	54B			

b Amount deemed to be short-term capital gains, other than at 'a'										
Total amount deemed to be short term capital gains (aXi + b)										A6
7 Pass Through Income/ Loss in the nature of Short-Term Capital Gain, (Fill up schedule PTI) (A7a + A7b + A7c)										A7
a Pass Through Income/ Loss in the nature of Short-Term Capital Gain, chargeable @ 15%								A7a		
b Pass Through Income/ Loss in the nature of Short-Term Capital Gain, chargeable @ 30%								A7b		
c Pass Through Income/ Loss in the nature of Short-Term Capital Gain, chargeable at applicable rates								A7c		
8 Amount of STCG included in A1 – A7 but not chargeable to tax or chargeable at special rates in India as per DTAA										
Sl. No.	Amount of income	Item No. A1 to A7 above 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										A8a
b Total amount of STCG chargeable to tax at special rates in India as per DTAA										A8b
9 Total Short-term Capital Gain (A1e+ A2e+ A3a+ A3b+ A4e+ A5e+A6 + A7 - A8a)										A9
B Long-term capital gain (LTCG) (Sub-items, 5, 6, 7 and 8 are not applicable for residents)										

Long-term Capital Gains

	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 /54F (Specify details in item D below)		6d		
e	Long-term Capital Gains on assets at 6 above in case of NON-RESIDENT (6c - 6d)				B6e
7	For NON-RESIDENTS - From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A				

a	LTCG u/s 112A (column 14 of Schedule 115AD(1)(b)(iii))	7a		
b	Deduction under section 54F (Specify details in item D below)	7b		
c	Long-term Capital Gains on sale of capital assets at B7 above (7a – 7b)			B7c
8 From sale of foreign exchange asset by NON-RESIDENT INDIAN (If opted under chapter XII-A)				
a	LTCG on sale of specified asset (computed without indexation)	8a		
b	Less deduction under section 115F (Specify details in item D below)	8b		
c	Balance LTCG on sale of specified asset (8a – 8b)			B8c
d	LTCG on sale of asset, other than specified asset (computed without indexation)	8d		
e	Less deduction under section 115F (Specify details in item D below)	8e		
f	Balance LTCG on sale of asset, other than specified asset (8d- 8e)			B8f
9 From sale of assets where B1 to B8 above are not applicable				
a	In case assets sold include shares of a company other than quoted shares, enter the following details			
	a	Full value of consideration received/receivable in respect of unquoted shares	ia	
	b	Fair market value of unquoted shares determined in the prescribed manner	ib	
	c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic	
	ii	Full value of consideration in respect of assets other than unquoted shares	a ii	
	iii	Total (ic + ii)	a iii	
b	Deductions under section 48			
	i	Cost of acquisition with indexation	bi	
	ii	Cost of improvement with indexation	bii	
	iii	Expenditure wholly and exclusively in connection with transfer	biii	
	iv	Total (bi + bii + biii)	biv	
c	Balance (9a iii – biv)			9c
d	Deduction under sections 54F (Specify details in item D below)			9d
e	Long-term Capital Gains on assets at B9 above (9c – 9d)			B9e
10 Amount deemed to be long-term capital gains				
a	Whether any amount of unutilised capital gain on asset transferred during the previous year shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below Yes ; No ; Not applicable. (If yes, then provide the details below)			
Sl.	Previous year in which asset transferred	Section under which asset deduction claimed in that year	New asset acquired/constructed Year in which asset acquired/constructed	Amount not used for new asset or remained unutilised in Capital gains account (X)
i	2019-20	54/54F/ 54GB		
ii	2020-21	54B		
b	Amount deemed to be long-term capital gains, other than at 'a'			
	Total amount deemed to be long-term capital gains (aXi + aXii + b)			B10
11 Pass Through Income/ Loss in the nature of Long-Term Capital Gain, (Fill up schedule PTI) (B11a1+ B11a2 + B11b)				
a1	Pass Through Income/ Loss in the nature of Long-Term Capital Gain, chargeable @ 10% u/s 112A			B11 a1
a2	Pass Through Income/ Loss in the nature of Long-Term Capital Gain, chargeable @ 10% under sections other than u/s 112A			B11 a2
b	Pass Through Income/ Loss in the nature of Long-Term Capital Gain, chargeable @ 20%			B11b

12 Amount of LTCG included in B1- B11 but not chargeable to tax or chargeable at special rates in India as per DTAA											
Sl. No.	Amount of income	Item No. B1 to B11 above which included	Country name & Code	Article of DTAA	Rate as per Treaty (Enter NIL, if not chargeable)	Whether obtained (Y/N)	TRC	Section of I.T. Act	Rate as per I.T. Act	Applicable rate (lower of (6) or (9))	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
I											
II											
a	Total amount of LTCG not chargeable to tax as per DTAA										B12a
b	Total amount of LTCG chargeable to tax at special rates as per DTAA										B12b
13	Total Long-term capital gain chargeable under I.T. Act (B1c+B2c+B3e+B4c+B5c+B6e+B7c+B8c+B8f+B9e+B10 + B11 B12a)										B13
C1	Sum of Capital Gains (9ii + 9iii + 9iv + 9v + 9vi + 9vii + 9viii of table E below)										C1
C2	Income from transfer of virtual digital assets (Col. 7 of Schedule VDA)										C2
C3	Income chargeable under the head "CAPITAL GAINS" (C1 + C2)										C3
D	Information about deduction claimed against Capital Gains										
I	In case of deduction u/s 54/54B/54EC/54F/54GB/115F give following details										
a	Deduction claimed u/s 54										
	i	Date of transfer of original asset				ai	dd/mm/yyyy				
	ii	Cost of new residential house				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 54EC										
	i	Date of transfer of original asset				ci	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					
d	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					
e	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					
f	Deduction claimed u/s 115F (for Non-Resident Indians)										
	i	Date of transfer of original foreign exchange asset				fi	dd/mm/yyyy				
	ii	Amount invested in new specified asset or savings certificate				fii					
	iii	Date of investment				fiii	dd/mm/yyyy				
	iv	Amount of deduction claimed				fiv					
g	Total deduction claimed (1a + 1b + 1c + 1d + 1e + 1f)										g
E	Set-off of current year capital losses with current year capital gains (excluding amounts included in A8a & B12a which is not chargeable under DTAA)										
	Sl.	Type of Capital Gain	Capital Gain of	Short term capital loss	Long-term capital loss	Current year's capital gains					

		current year (Fill this column only if computed figure is positive)	15%	30%	applicable rate	DTAA rates	10%	20%	DTAA rates	remaining after set off (9=1-2-3-4-5-6-7-8)
			1	2	3	4	5	6	7	
i	Capital Loss to be set off (Fill this row only if computed figure is negative)		(A2e* + A3a* + A7a*)	A4e* + A7b*	(A1e* + A3b* + A5e* + A6* + A7c*)	A8b	(B3e* + B4c* + B6e* + B7c* + B8c* + B11a1* + B11a2*)	(B1e* + B2e* + B5c* + B8f* + B9e* + B10* + B11b*)	B12b	
ii	Short term capital gain	15%	(A2e* + A3a* + A7a*)							
iii		30%	A4e* + A7b*							
iv		applicable rate	(A1e* + A3b* + A5e* + A6* + A7c*)							
v		DTAA rates	A8b							
vi		10%	(B3e* + B4c* + B6e* + B7c* + B8c* + B11a1* + B11a2*)							
vii	20%	(B1e* + B2e* + B5c* + B8f* + 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-A6) as reduced by the amount of STCG not chargeable to tax or chargeable at special rates as per DTAA, which is included therein, if any.

The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B10) as reduced by the amount of LTCG not chargeable to tax or chargeable at special rates as per DTAA, which is included therein, if any.

F Information about accrual/receipt of capital gain

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

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

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														
Schedule 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 31st January 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) (a) of LTCG Schedule of ITR2
(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														
Total														

115AD(1)(b)(iii) proviso For NON-RESIDENTS - From sale of equity share in a company or unit of equity-oriented fund or unit of a business trust on which STT is paid under section 112A														
Sl. No.	Share/Unit Acquired	ISIN Code	Name of the Share/Unit	No. of Shares/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 31st January 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)(ac) - (4*10)	Expenditure wholly and exclusively in connection with transfer	Total deductions (7+12)	Balance (6-13) (a) of LTCG Schedule of ITR2
(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														
Total														

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

Schedule OS		Income from Other Sources					
1	Gross income chargeable to tax at normal applicable rates (1a+ 1b+ 1c+ 1d + 1e)				1		
	a	Dividends, Gross (ai+aii)			1a		
		i	Dividend income other than (ii)	ai			
		ii	Dividend income u/s 2(22)(e)	aii			
	b	Interest, Gross (bi + bii + biii + biv+ bv + bvi + bvii + bviii + bix)				1b	
		i	From Savings Bank	bi			
		ii	From Deposits (Bank/ Post Office/ Co-operative) Society/)	bii			
		iii	From Income-tax Refund	biii			
		iv	In the nature of Pass through income/ loss	biv			
		v	Interest accrued on contributions to provident fund to the extent taxable as per first proviso to section 10(11)	bv			
		vi	Interest accrued on contributions to provident fund to the extent taxable as per second proviso to section 10(11)	bvi			
		vii	Interest accrued on contributions to provident fund to the extent taxable as per first proviso to section 10(12)	bvii			
		viii	Interest accrued on contributions to provident fund to the extent taxable as per second proviso to section 10(12)	bviii			
	ix	Others	bix				
c	Rental income from machinery, plants, buildings, etc., Gross			1c			
d	Income of the nature referred to in section 56(2)(x) which is chargeable to tax (di + dii + diii + div + dv)			1d			
	i	Aggregate value of sum of money received without consideration	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	diiiv			
	v	In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration	diiiv			
	e	Any other income (<i>please specify nature</i>)			1e	
	Sl. No.	Nature				Amount
	1	Family Pension				
	2	Income from retirement benefit account maintained in a notified country u/s 89A (choose country from drop down menu)				
	3	Income from retirement benefit account maintained in a country "other than notified country u/s 89A"				
	4	Income taxable during the previous year on which relief u/s 89A was claimed in any earlier previous year.				
	Rows can be added as required					
2	Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e +2f elements related to Sl. No.1)				2	
	a	Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB			2a	
	b	Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)			2b	
	i	Cash credits u/s 68	bi			
	ii	Unexplained investments u/s 69	bii			
	iii	Unexplained money etc. u/s 69A	biii			
	iv	Undisclosed investments etc. u/s 69B	biv			
	v	Unexplained expenditure etc. u/s 69C	bv			
	vi	Amount borrowed or repaid on hundi u/s 69D	bvi			
	c	Accumulated balance of recognised provident fund taxable u/s 111			2c	
	S.No.	Assessment Year	Income benefit	Tax benefit		
	(i)	(ii)	(iii)	(iv)		
	d	Any other income chargeable at special rate (<i>total of di to dxx</i>)			2d	
	i	Dividends received by non-resident (not being company) or foreign company chargeable u/s 115A(1)(a)(i)		di		
	ii	Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii)		dii		
	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%		diiiv		
	v	Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab)		diiiv		
	vi	Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)		diiiv		

		vii	Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii)											
		viii	Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b)(A) & 115A(1)(b)(B)											
		ix	Income by way of interest on bonds purchased in foreign currency by non-residents - chargeable u/s 115AC											
		x	Income by way of Dividend on GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC											
		xi	Income by way of dividends from GDRs purchased in foreign currency by residents - chargeable u/s 115ACA											
		xii	Income (other than dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)											
		xiii	Income by way of interest received by an FII on bonds or Government securities referred to in section 194LD - chargeable as per proviso to section 115AD(1)(i)											
		xiv	Income received by non-residents sportsmen or sports associations chargeable u/s 115BBA											
		xv	Anonymous Donations in certain cases chargeable u/s 115BBC											
		xvi	Interest referred to in Proviso to section 194LC(1) - chargeable u/s 115A(1)(a)(iaa) @ 4%											
		xvii	Income by way of royalty from patent developed and registered in India - chargeable u/s 115BBF											
		xviii	Income by way of transfer of carbon credits - chargeable u/s 115BBG											
		xix	Investment Income of a Non-Resident Indian - chargeable u/s 115E											
		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)											
	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, 1b to 2 in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether obtained (Y/N)	TRC	Section of I.T. Act	Rate as per Act	Applicable rate as [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)											
		aii	Interest expenditure on dividend u/s 57(i) (available only if income offered in 1A)											
		aiia	Eligible Interest expenditure u/s 57(1) - Computed Amount											

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

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

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

CURRENT YEAR LOSS ADJUSTMENT

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

	xii	Total loss carried forward to future years					
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Schedule VI-A		Deductions under Chapter VI-A					
	I	Part B- Deduction in respect of certain payments					
	a	80C		b	80CCC		

Schedule VI-A Deductions under Chapter VI-A

TOTAL DEDUCTIONS

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

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

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

Schedule AMTC		Computation of tax credit under section 115JD				
1	Tax under section 115JC in assessment year 2023-24 (1d of Part-B-TTI)					1
2	Tax under other provisions of the Act in assessment year 2023-24 (7 of Part-B-TTI)					2
3	Amount of tax against which credit is available [enter (2 – 1) if 2 is greater than 1, otherwise enter 0]					3
4	Utilization of AMT credit Available (Sum of AMT credit utilised during the current year is subject to maximum of amount mentioned in 3 above and cannot exceed the sum of AMT Credit Brought Forward)					
S. No.	Assessment Year (A)	AMT Credit			AMT Credit Utilised during the Current Assessment Year (C)	Balance AMT Credit Carried Forward (D)= (B3) –(C)
		Gross (B1)	Set-off in earlier assessment years (B2)	Balance brought forward to the current assessment year (B3) = (B1) – (B2)		
i	2013-14					
ii	2014-15					
iii	2015-16					
iv	2016-17					
v	2017-18					
vi	2018-19					
vii	2019-20					
viii	2020-21					
ix	2021-22					
x	2022-23					

	xi	Current AY (enter 1-2, if 1>2 else enter 0)						
	xii	Total						
5	Amount of tax credit under section 115JD utilised during the year [total of item No. 4 (C)]						5	
6	Amount of AMT liability available for credit in subsequent assessment years [total of 4 (D)]						6	

Schedule SPI		Income of specified persons (spouse, minor child etc.) includable in income of the assessee as per section 64													
Sl No	Name of person	PAN/ Aadhaar No. of person (optional)										Relationship	Amount (Rs)	Head of Income in which included	
1															
2															
3															

Schedule SI

SPECIAL RATES OF TAXATION

23	Pass Through Income in the nature of Long-Term Capital Gain chargeable @ 10% u/s 112A	<input type="checkbox"/>	10	(part of 3vii of Schedule BFLA)
24	Pass Through Income in the nature of Long-Term Capital Gain chargeable @ 10% under sections other than u/s 112A	<input type="checkbox"/>	10	(part of 3vii of Schedule BFLA)
25	Pass Through Income in the nature of Long-Term Capital Gain chargeable @ 20%	<input type="checkbox"/>	20	(part of 3viii of Schedule BFLA)
26	Pass through income in the nature of income from other source chargeable at special rates (Drop down to be provided in e-filing utility)	<input type="checkbox"/>		(2e of Schedule OS)
Total				

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

EXEMPT INCOME

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

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

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

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

Sl No	Country name	Country code	Name of financial institution	Address of financial institution	ZIP code	Account number	Status	Account opening date	Peak balance during the period	Closing balance	Gross amount paid/credited to the account during the period <i>(drop down to be provided specifying nature of amount viz. interest/dividend/proceeds from sale or redemption of financial assets/ other income)</i>	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
(i)												
(ii)												
A3	Details of Foreign Equity and Debt Interest held (including any beneficial interest) in any entity at any time during the calendar year ending as on 31 st day of December, 2022											
Sl No	Country name	Country code	Name of entity	Address of entity	ZIP code	Nature of entity	Date of acquiring the interest	Initial value of the investment	Peak value of investment during the period	Closing value	Total gross amount paid/credited with respect to the holding during the period	Total gross proceeds from sale or redemption of investment during the period
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
(i)												
(ii)												
A4	Details of Foreign Cash Value Insurance Contract or Annuity Contract held (including any beneficial interest) at any time during the calendar year ending as on 31 st day of December, 2022											
Sl No	Country name	Country code	Name of financial institution in which insurance contract held	Address of financial institution	ZIP code	Date of contract		The cash value or surrender value of the contract		Total gross amount paid/credited with respect to the contract during the period		
(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)		(9)		
(i)												
(ii)												
B	Details of Financial Interest in any Entity held (including any beneficial interest) at any time during the calendar year ending as on 31 st December, 2022											
Sl No	Country Name and	ZIP Code	Nature of	Name and Address of the	Nature of Interest-	Date since held	Total Investment	Income accrued	Nature of	Income taxable and offered in this return		

	code	entity	Entity	Direct/ Beneficial owner/ Beneficiary		(at cost) (in rupees)	from such Interest	Income	Amount	Schedule where offered	Item number of schedule	
(1)	(2)	2a	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(i)												
(ii)												
C Details of Immovable Property held (including any beneficial interest) at any time during the calendar year ending as on 31st December, 2022												
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)	(2)	2a	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(i)												
(ii)												
D Details of any other Capital Asset held (including any beneficial interest) at any time during the calendar year ending as on 31st December, 2022												
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)	(2)	2b	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(i)												
(ii)												
E Details of account(s) in which you have signing authority held (including any beneficial interest) at any time during the calendar year ending as on 31st December, 2022 and which has not been included in A to D above.												
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)	(2)	(3)	(3a)	(3b)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(i)													
(ii)													
F Details of trusts, created under the laws of a country outside India, in which you are a trustee, beneficiary or settlor													
Sl No	Country Name and code	ZIP Code	Name and address of the trust	Name and address of trustees	Name and address of Settlor	Name and address of Beneficiaries	Date since held	Whether income derived is taxable in your hands?	If (8) is yes, Income from the trust	If (8) is yes, Income offered in this return	Amount	Schedule where offered	Item number of schedule
(1)	(2)	(2a)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
(i)													
(ii)													
G Details of any other income derived from any source outside India which is not included in,- (i) items A to F above and, (ii) income under the head business or profession													
Sl No	Country Name and code	ZIP Code	Name and address of the person from whom derived	Income derived	Nature of income	Whether taxable in your hands?	If (6) is yes, Income offered in this return						
(1)	(2)	(2b)	(3)	(4)	(5)	(6)	Amount	Schedule where offered	Item number of schedule	(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.													

	Heads of Income	Receipts under the head	Amount apportioned in the hands of the spouse	Amount of TDS deducted on income at (ii)	TDS apportioned in the hands of spouse
	(i)	(ii)	(iii)	(iv)	(v)
1	House Property				
2	Capital gains				
3	Other sources				
4	Total				

Schedule AL		Assets and Liabilities at the end of the year (applicable in a case where total income exceeds Rs.50 lakh)			
DETAILS OF ASSETS AND LIABILITIES	A	Details of immovable assets			
	Sl. No.	Description	Address	Pin code	Amount (cost) in Rs.
	(1)	(2)	(3)	(4)	(5)
	(i)				
	(ii)				
	B	Details of movable assets			
	Sl. No.	Description			Amount (cost) in Rs.
	(1)	(2)			(3)
	(i)	Jewellery, bullion etc.			
	(ii)	Archaeological collections, drawings, painting, sculpture or any work of art			
	(iii)	Vehicles, yachts, boats and aircrafts			
	(iv)	Financial assets		Amount (cost) in Rs.	
		(a)	Bank (including all deposits)		
		(b)	Shares and securities		
		(c)	Insurance policies		
	(d)	Loans and advances given			
	(e)	Cash in hand			
C	Liabilities in relation to Assets at (A + B)				
NOTE		Please refer to instructions for filling out this schedule.			

Schedule: Tax deferred on ESOP		Information related to Tax deferred - relatable to income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC						
DETAILS	Sl. No.	Assessment Year	Amount of Tax deferred brought forward from earlier AY	Has any of the following events occurred during the previous year relevant to current assessment year			Amount of tax payable in the current Assessment Year	Balance amount of tax deferred to be carried forward to the next Assessment years
				Such specified security or sweat equity shares were (i)Fully sold (ii)Partly sold (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	(to be populated from col. (3) or (4) as the case maybe)	Col (3)-(7)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1	2021-22	Sl. No. 8 of Schedule ESOP for last year					
2	2022-23	Sl. No. 8 of Schedule ESOP for last year				(To be enabled from AY 2026-27) (Payment to be made in FY 2025-26)		
3	2023-24							

PART-B

Part B – TI		Computation of total income	
1	Salaries (6 of Schedule S)	1	
2	Income from house property (4 of Schedule HP) (enter nil if loss)	2	

TOTAL INCOME

TAXES PAID

II																									
	<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>																								
NOTE ▶ Please enter total of column 5 in 15b of Part B-TTI																									
C1	Details of Tax Deducted at Source (TDS) on Income [As per Form No. 16 A issued or Form No. 16B/16C/16E furnished by Deductor(s)]																								

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VERIFICATION

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

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

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

FORM	ITR-3	INDIAN INCOME TAX RETURN (For individuals and HUFs having income from profits and gains of business or profession) (See rule 12) (Please refer instructions)	Assessment Year					
			2	0	2	3	-	2

Part A-GEN		GENERAL									
PERSONAL INFORMATION	(A1) First name	(A2) Middle name	(A3) Last name	(A4) PAN							
	(A5) Flat/Door/Block No.	(A6) Name Of Premises/Building/Village		(A14) Status (Tick) <input checked="" type="checkbox"/> 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. 1	Mobile No. 2									
	(A18) E-mail Address-1 (self)	E-mail Address-2									
	FILING STATUS	(A19) (a)	Filed u/s (Tick) [Please see instruction]	<input type="checkbox"/> 139(1)- On or Before due date, <input type="checkbox"/> 139(4)- After due date, <input type="checkbox"/> 139(5)- Revised Return, <input type="checkbox"/> 92CD-Modified return, <input type="checkbox"/> 119(2)(b)- after condonation of delay							
		Or Filed in response to notice u/s	<input type="checkbox"/> 139(9) <input type="checkbox"/> 142(1), <input type="checkbox"/> 148, <input type="checkbox"/> 153C								
(b)		a. Have you ever opted for new tax regime u/s 115BAC in earlier years <input type="checkbox"/> Yes <input type="checkbox"/> No (If Yes is selected, please furnish the AY in which said option is exercised along with date of filing and Acknowledgement number of form 10-IE) b. Have you ever opted out of section 115BAC in earlier years? <input type="checkbox"/> Yes <input type="checkbox"/> No (If Yes is selected, please furnish the AY in which said option is opted out along with date of filing and Acknowledgement number of form 10-IE)c. Option for current assessment year <input type="checkbox"/> Opting in now <input type="checkbox"/> Not opting <input type="checkbox"/> Continue to opt <input type="checkbox"/> Opt out <input type="checkbox"/> Not eligible to opt in (Select "Opting in now" only if you are opting in first time)									
(bi)	For other than Not opting, Continue to opt & Not eligible to opt in, please furnish	Date of filing of form 10IE DD/MM/YYYY	Acknowledgement number:								
(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)/148/153C or order u/s 119(2)(b), enter Unique Number/Document Identification Number and date of such notice/order, or if filed u/s 92CD enter date of advance pricing agreement		(unique number) / /	
(f)	Residential Status in India (for individuals) (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 <i>Explanation 1</i> 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. [<i>Explanation 1(b)</i> of section 6(1)(c)]	
		B. Resident but not Ordinarily Resident	<input type="checkbox"/> You have been a non-resident in India in 9 out of 10 preceding years [section 6(6)(a)]	
			<input type="checkbox"/> You have been in India for 729 days or less during the 7 preceding years [section 6(6)(a)]	
			<input type="checkbox"/> You are a citizen of India or person of Indian origin, who comes on a visit to India, having total income, other than the income from foreign sources, exceeding Rs. 15 lakh and have been in India for 120 days or more but less than 182 days during the previous year [section 6(6)(c)]	
			<input type="checkbox"/> You are a citizen of India having total income, other than the income from foreign sources, exceeding Rs. 15 lakh during the previous year and not liable to tax in any other country or territory by reason of your domicile or residence or any other criteria of similar nature [section 6(6)(d) rws 6(1A)]	
		C. Non-resident	<input type="checkbox"/> You were a non-resident during the previous year. (i) Please specify the jurisdiction(s) of residence during the previous year -	
			S.No.	Jurisdiction 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)		
	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"/> <input 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="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).													
	(o)	Whether assessee has a unit in an International Financial Services Centre and derives income solely in convertible foreign exchange? <input type="checkbox"/> Yes <input type="checkbox"/> No													
	(p)	Whether you are an FII / FPI? Yes/No If yes, please provide SEBI Regn. 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 and non-a/c payee cheque/DD during the previous year does not exceed five per cent of the said payment? <input type="checkbox"/> Yes <input type="checkbox"/> No													
	(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	Date of furnishing the audit report? DD/MM/YY	
(diii)	If liable to furnish other audit report, mention whether have you furnished such report. If yes, please provide the details as under: <i>(Please see Instruction)</i>		
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Sl. No.	Section Code	Date (DD/MM/YYYY)
(e)	If liable to audit under any Act other than the Income-tax act, mention the Act, section and date of furnishing the audit report?		
	Act and section	(DD/MM/YY)	Act and section (DD/MM/YY)

NATURE OF BUSINESS		NATURE OF BUSINESS OR PROFESSION, IF MORE THAN ONE BUSINESS OR PROFESSION INDICATE THE THREE MAIN ACTIVITIES/ PRODUCTS (OTHER THAN THOSE DECLARING INCOME UNDER SECTIONS 44AD, 44ADA AND 44AE)		
S.No.	Code	Trade name of the proprietorship, if any	Description	
(i)	<i>[Please see instruction]</i>			
(ii)				
(iii)				

Part A- BS BALANCE SHEET AS ON 31ST DAY OF MARCH, 2023 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
	2	Loan funds			
		a	Secured loans		
			i	Foreign Currency Loans	ai
			ii	Rupee Loans	
			A	From Banks	iiA
			B	From others	iiB
		C	Total (iiA + iiB)	iiC	

	iii	Total (ai + iiC)		aiii		
	b	Unsecured loans (including deposits)				
	i	From Banks	bi			
	ii	From others	bii			
	iii	Total (bi + bii)		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				
	ii	From others	ii			
	iii	Total Advances (i + ii)		4iii		
5	Sources of funds (1c + 2c +3+4iii)			5		
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	Government and other Securities - Quoted	ai		
		ii	Government and other Securities – Unquoted	aii		
		iii	Total (ai + aii)		aiii	
	b	Short-term investments				
		i	Equity Shares, including share application money	bi		
		ii	Preference Shares	bii		
		iii	Debentures	biii		
		iv	Total (bi + bii + biii)		biv	
	c	Total investments (aiii + biv)			2c	
	3	Current assets, loans and advances				
	a	Current assets				
		i	Inventories			
			A	Stores/consumables including packing material	iA	
			B	Raw materials	iB	
			C	Stock-in-process	iC	
			D	Finished Goods/Traded Goods	iD	
			E	Total (iA + iB + iC + iD)	iE	
	ii	Sundry Debtors		aii		
	iii	Cash and Bank Balances				
		A	Cash-in-hand	iiiA		

	B	Balance with banks	iiiB		
	C	Total (iiiA + iiiB)		iiiC	
iv		Other Current Assets		aiv	
v		Total current assets (iE + aii + iiiC + aiv)		av	
b		Loans and advances			
i		Advances recoverable in cash or in kind or for value to be received	bi		
ii		Deposits, loans and advances to corporates and others	bii		
iii		Balance with Revenue Authorities	biii		
iv		Total (bi + bii + biii)		biv	
c		Total of current assets, loans and advances (av + biv)		3c	
d		Current liabilities and provisions			
i		Current liabilities			
	A	Sundry Creditors	iA		
	B	Liability for Leased Assets	iB		
	C	Interest Accrued on above	iC		
	D	Interest accrued but not due on loans	iD		
	E	Total (iA + iB + iC + iD)		iE	
ii		Provisions			
	A	Provision for Income-tax	iiA		
	B	Provision for Leave encashment/ Superannuation/ Gratuity	iiB		
	C	Other Provisions	iiC		
	D	Total (iiA + iiB + iiC)		iiD	
iii		Total (iE + iiD)		diii	
e		Net current assets (3c – diii)		3e	
4	a	Miscellaneous expenditure not written off or adjusted	4a		
	b	Deferred tax asset	4b		
	c	Profit and loss account/ Accumulated balance	4c		
	d	Total (4a + 4b + 4c)		4d	
5		Total, application of funds (1e + 2c + 3e + 4d)		5	

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

Part A-Trading Account Trading Account for the financial year 2022-23 (fill items 4 to 12 in a case where regular books of accounts are maintained, otherwise fill items 61 to 65 as applicable)

	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

	x	Agricultural income	x		
	xi	Any other income (<i>specify nature and amount</i>)			
	a		xia		
	b		xib		
	c	Total (xia + xib)	xic		
	xii	Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x + xic)		14xii	
15		Total of credits to profit and loss account (13+14xii)		15	

31	Royalty					
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i			
	ii	To others	ii			
	iii	Total (i + ii)			31iii	
32	Professional / Consultancy fees / Fee for technical services					
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i			
	ii	To others	ii			
	iii	Total (i + ii)			32iii	
33	Hotel, boarding and Lodging				33	
34	Traveling expenses other than on foreign traveling				34	
35	Foreign travelling expenses				35	
36	Conveyance expenses				36	
37	Telephone expenses				37	
38	Guest House expenses				38	
39	Club expenses				39	
40	Festival celebration expenses				40	
41	Scholarship				41	
42	Gift				42	
43	Donation				43	
44	Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)					
	i	Union excise duty	44i			
	ii	Service tax	44ii			
	iii	VAT/ Sales tax	44iii			
	iv	Cess	44iv			
	v	Central Goods and Service Tax (CGST)	44v			
	vi	State Goods and Services Tax (SGST)	44vi			
	vii	Integrated Goods and Services Tax (IGST)	44vii			
	viii	Union Territory Goods and Services Tax (UTGST)	44viii			
	ix	Any other rate, tax, duty or cess incl STT and CTT	44ix			
	x	Total rates and taxes paid or payable (44i + 44ii +44iii +44iv + 44v + 44vi + 44vii + 44viii +44ix)			44x	
45	Audit fee				45	
46	Other expenses (specify nature and amount)					
	i		i			
	ii		ii			
	iii	Total (i + ii)			46iii	
47	Bad debts (specify PAN/Aadhaar No. of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)					
	i1				47 i1	
	i2				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	

FOR TAX

63		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)							
Add row options as necessary (At any time during the year the number of vehicles should not exceed 10 vehicles)								
	Total							
	(ii)	Total presumptive income from goods carriage u/s 44AE [total of column (5) of table 63(i)]					63(ii)	
<i>NOTE— If the profits are lower than prescribed under S.44AE or the number of goods carriage owned / leased / hired at any time during the year exceeds 10, then , it is mandatory to maintain books of accounts and have a tax audit under section 44AB</i>								

NO ACCOUNT CASE

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)(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)(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)			
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)			
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 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)			
B	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year			8B	
9	Amounts debited to the profit and loss account, to the extent disallowable under section 40A				
	a	Amounts paid to persons specified in section 40A(2)(b)	9a		

	b	Amount paid otherwise than by account payee cheque or account payee bank draft or use of electronic clearing system through a bank account or through such electronic mode as may be prescribed, disallowable under section 40A(3)	9b		
	c	Provision for payment of gratuity [40A(7)]	9c		
	d	Any sum paid by the assessee as an employer for setting up or as contribution to any fund, trust, company, AOP, or BOI or society or any other institution [40A(9)]	9d		
	e	Any other disallowance	9e		
	f	Total amount disallowable under section 40A (total of 9a to 9e)		9f	
10		Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year			
	a	Any sum in the nature of tax, duty, cess or fee under any law	10a		
	b	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	10b		
	c	Any sum payable to an employee as bonus or commission for services rendered	10c		
	d	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	10d		
	da	Any sum payable as interest on any loan or borrowing from a deposit taking non-banking financial company or systemically important non-deposit taking non-banking financial company, in accordance with the terms and conditions of the agreement governing such loan or borrowing	10d ^a		
	e	Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit or a primary co-operative agricultural and rural development bank	10e		
	f	Any sum payable towards leave encashment	10f		
	g	Any sum payable to the Indian Railways for the use of railway assets	10g		
	h	Total amount allowable under section 43B (total of 10a to 10g)		10h	
11		Any amount debited to profit and loss account of the previous year but disallowable under section 43B			
	a	Any sum in the nature of tax, duty, cess or fee under any law	11a		
	b	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	11b		
	c	Any sum payable to an employee as bonus or commission for services rendered	11c		
	d	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	11d		
	da	Any sum payable as interest on any loan or borrowing from a deposit taking non-banking financial company or systemically important non-deposit taking non-banking financial company, in accordance with the terms and conditions of the agreement governing such loan or borrowing	11d ^a		
	e	Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	11e		
	f	Any sum payable towards leave encashment	11f		

	g	Any sum payable to the Indian Railways for the use of railway assets	11g		
	h	Total amount disallowable under Section 43B (total of 11a to 11g)		11h	
12	Amount of credit outstanding in the accounts in respect of				
	a	Union Excise Duty	12a		
	b	Service tax	12b		
	c	VAT/sales tax	12c		
	d	Central Goods and Service Tax (CGST)	12d		
	e	State Goods and Services Tax (SGST)	12e		
	f	Integrated Goods and Services Tax (IGST)	12f		
	g	Union Territory Goods and Services Tax (UTGST)	12g		
	h	Any other tax	12h		
	i	Total amount outstanding (total of 12a to 12h)		12i	
13	Amounts deemed to be profits and gains under section 33AB or 33ABA				13
14	Any amount of profit chargeable to tax under section 41				14
15	Amount of income or expenditure of prior period credited or debited to the profit and loss account (net)				15
16	Amount of expenditure disallowed u/s 14A				16
17	Whether assessee is exercising option under sub-section (2A) of section 92CE <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)

SCHEDULES TO THE RETURN FORM (FILL AS APPLICABLE)

Schedule S

Details of Income from Salary

SALARIES

a	Gross rent received or receivable or lettable value	1a	
b	The amount of rent which cannot be realized	1b	
c	Tax paid to local authorities	1c	
d	Total (1b + 1c)	1d	
e	Annual value (1a – 1d) (nil, if self-occupied etc. as per section 23(2) of the Act)	1e	
f	Annual value of the property owned (own percentage share x 1e)	1f	
g	30% of 1f	1g	
h	Interest payable on borrowed capital	1h	
i	Total (1g+ 1h)	1i	
j	Arrears/Unrealised rent received during the year less 30%	1j	
k	Income from house property 1 (1f – 1i + 1j)	1k	
2	Address of property 2	Town/ City	State
			Country
			PIN Code/ Zip Code
	Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (if “YES” please enter following details)		
	Your percentage of share in the property (%)		
	Name of Co-owner(s)	PAN/Aadhaar No. of Co-owner (s)	Percentage Share in Property
	I		
	II		
	<input checked="" type="checkbox"/> Let out	Name(s) of Tenant(s) (if let out)	PAN/Aadhaar No. of Tenant(s) (Please see note)
	<input type="checkbox"/> Self-occupied		PAN/TAN/Aadhaar No. of Tenant(s) (if TDS credit is claimed)
	<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.		
NOTE ▶	Furnishing of TAN of tenant is mandatory, if tax is deducted under section 194-I.		

1	Profit before tax as per profit and loss account (item 53, 61(ii), 62(ii), 63(ii), 64(iii) and 65(iv) of P and L)		P	1	
2a	Net profit or loss from speculative business included in 1 (enter -ve sign in case of loss) [Sl.no.12b of Trading account + Sl.no 65iv of Schedule P and L]		2a		
2b	Net profit or Loss from Specified Business u/s 35AD included in 1 (enter -ve sign in case of loss)		2b		
3	Income/ receipts credited to profit and loss account considered under other heads of income or chargeable u/s 115BBF or chargeable u/s 115BBG or chargeable u/s 115BBH	a	Salaries	3a	
		b	House property	3b	
		c	Capital gains	3c	
		d	Other sources	3d	
		di	Dividend income	3di	
		dii	other than Dividend income	3dii	
		e	u/s 115BBF	3e	
		f	u/s 115BBG	3f	
	g	u/s 115BBH (net of Cost of Acquisition)	3g	(Item No. A of Schedule VDA)	
4a	Profit or loss included in 1, which is referred to in section 44AD/44ADA/44AE/44B/44BB/44BBA/44DA (drop down to be provided)		4a		
4b	Profit from activities covered under rule 7, 7A, 7B(1), 7B(1A) and 8 (Dropdown to be provided and capture as individual line item)		4b		
5	Income credited to Profit and Loss account (included in 1) which is exempt				
a	Share of income from firm(s)	5a			
	Share of income from AOP/ BOI	5b			
	Any other exempt income (specify nature and amount)				
	i	ci			
	ii	cii			
	iii	Total (ci + cii)	5ciii		
d	Total exempt income (5a + 5b + 5ciii)		5d		
6	Balance (1- 2a - 2b - 3a - 3b - 3c - 3d - 3e - 3f - 3g- 4a-4b- 5d)			6	
7	Expenses debited to profit and loss account considered under other heads of income/related to income chargeable u/s 115BBF or u/s 115BBG or u/s 115BBH	a	Salaries	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 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)(ia) (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 PartA-OI)	14		
15	Amounts debited to the profit and loss account, to the extent disallowable under section 37 (7J of PartA-OI)	15		
16	Amounts debited to the profit and loss account, to the extent disallowable under section 40 (8Aj of PartA-OI)	16		
17	Amounts debited to the profit and loss account, to the extent disallowable under section 40A (9F of PartA-OI)	17		
18	Any amount debited to profit and loss account of the previous year but disallowable under section 43B (11h of PartA-OI)	18		
19	Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act,2006	19		
20	Deemed income under section 41	20		
21	Deemed income under section 32AD/ 33AB/ 33ABA/ 35ABA /35ABB/ 40A(3A)/ 72A/80HHD/ 80-IA	21		
22	Deemed income under section 43CA	22		
23	Any other item of addition under sections 28 to 44DA	23		
24	Any other income not included in profit and loss account/any other expense not allowable (including income from salary, commission, bonus and interest from firms in which individual/HUF/prop. concern is a partner)	24		
25	Increase in profit or decrease in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3a + 4d of Part A - OI)	25		
26	Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23+24+25)		26	
27	Deduction allowable under section 32(1)(iii)	27		
28	Amount of deduction under section 35 or 35CCC or 35CCD in excess of the amount debited to profit and loss account (item x(4) of Schedule ESR) (if amount deductible under section 35 or 35CCC or 35CCD is lower than amount debited to P&L account, it will go to item 24)	28		
29	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year (8B of PartA-OI)	29		
30	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year (10 h of PartA-OI)	30		

31	Any other amount allowable as deduction	31		
32	Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3b + 4e of Part A- OI)	32		
33	Total (27+28+29+30+31+32)	33		
34	Income (13+26-33)			
35	Profits and gains of business or profession deemed to be under -			
i	Section 44AD (61(ii) of schedule P&L)	35i		
ii	Section 44ADA (62(ii) of schedule P&L)	35ii		
iii	Section 44AE (63(ii) of schedule P&L)	35iii		
iv	Section 44B	35iv		
v	Section 44BB	35v		
vi	Section 44BBA	35vi		
vii	Section 44DA	35vii	(item 4 of Form 3CE)	
viii	Total (35i to 35vii)	35viii		
36	Net profit or loss from business or profession other than speculative and specified business (34 + 35viii)	36		
37	Net Profit or loss from business or profession other than speculative business and specified business after applying rule 7A, 7B or 8, if applicable (If rule 7A, 7B or 8 is not applicable, enter same figure as in 36) (If loss take the figure to 2i of item E) (37a+ 37b + 37c + 37d + 37e + 37f)	A37		
a	Income chargeable under rule 7	37a		
b	Deemed income chargeable under rule 7A	37b		
c	Deemed income chargeable under rule 7B(1)	37c		
d	Deemed income chargeable under rule 7B(1A)	37d		
e	Deemed income chargeable under rule 8	37e		
f	Income other than rules 7A, 7B and 8 (Item No. 36)	37f		
38	Balance of income deemed to be from agriculture, after applying rules 7, 7A, 7B(1), 7B(1A) and rule 8 for the purpose of aggregation of income as per Finance Act [4b-(37a+37b+37c+37d+37e)]	38		
B Computation of income from speculative business				
39	Net profit or loss from speculative business as per profit or loss account (Item No. 2a)	39		
40	Additions in accordance with sections 28 to 44DA	40		
41	Deductions in accordance with sections 28 to 44DA	41		
42	Income from speculative business (39+ 40 – 41) (if loss, take the figure to 6xvi of schedule CFL)	B42		
C Computation of income from specified business under section 35AD				
43	Net profit or loss from specified business as per profit or loss account	43		
44	Additions in accordance with sections 28 to 44DA	44		
45	Deductions in accordance with sections 28 to 44DA (other than deduction under section, (i) 35AD, (ii) 32 or 35 on which deduction u/s 35AD is claimed)	45		
46	Profit or loss from specified business (43 + 44 -45)	46		
47	Deductions in accordance with section 35AD(1)	47		
48	Income from Specified Business (46-47) (if loss, take the figure to 7xvi of schedule CFL)	C48		
49	Relevant clause of sub-section (5) of section 35AD which covers the specified business (to be selected from drop down menu)	C49		
D	D Income chargeable under the head 'Profits and gains from business or profession' A37+B42+C48)	D		

E Intra head set off of business loss of current year				
Sl.	Type of Business income	Income of current year (Fill this column only if figure is zero or positive)	Business loss set off	Business income remaining after set off
		(1)	(2)	(3) = (1) – (2)
i	Loss to be set off (Fill this row only if figure is negative)		(A37)	
ii	Income from speculative business	(B42)		
iii	Income from specified business	(C48)		
iv	Total loss set off (ii + iii)			
v	Loss remaining after set off (i – iv)			

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

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

20	Capital gains/ loss under section 50 <i>(5 + 8 -3 - 4 -7 -19) (enter negative only if block ceases to exist)</i>				
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

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

Schedule DCG

Deemed Capital Gains on sale of depreciable assets

	referred to in section (1)	and loss account (2)	(3)	amount debited to profit and loss account (4) = (3) - (2)
i	35(1)(i)			
ii	35(1)(ii)			
iii	35(1)(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	A	Short-term Capital Gains (STCG) (Sub-items 4 and 5 are not applicable for residents)								
	1	From sale of land or building or both (fill up details separately for each property)								
		Date of purchase/ acquisition		DD/MM/YYYY		Date of sale/transfer		DD/MM/YYYY		
	a	i	Full value of consideration received/receivable				ai			
		ii	Value of property as per stamp valuation authority				aii			
		iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains () [in case (aii) does not exceed 1.10 times (ai), take 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		
	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)				2aii				
b	Net worth of the undertaking or division				2b	(6(e) of Form 3CEA)				

	c	Short-term capital gains from slump sale (2aiii-2b)	A2c
3		From sale of equity share or unit of equity oriented Mutual Fund (MF) or unit of a business trust on which STT is paid under section 111A or 115AD(1)(ii) proviso (for FII)	

		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 unutilised capital gain on asset transferred during the previous years shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below									
	Sl.	Previous year in which asset transferred	Section under which asset deduction claimed in that year	New asset acquired/constructed		Amount not used for new asset or remained unutilised in Capital gains account (X)				
				Year in which asset acquired/constructed	Amount utilised out of Capital Gains account					
	i	2019-20	54D/54G/54GA							
	ii	2020-21	54B							
b	Amount deemed to be short-term capital gains u/s 54B/54D/54G/54GA, other than at 'a'									
	Total amount deemed to be Short-term capital gains (Xi + Xii + b)									
								A7		
8	Pass Through Income/Loss in the nature of short-Term Capital Gain, (Fill up schedule PTI) (A8a + A8b + A8c)									
	a	Pass Through Income/Loss in the nature of Short-Term Capital Gain, chargeable @ 15%				A8a				
	b	Pass Through Income/Loss in the nature of Short-Term Capital Gain, chargeable @ 30%				A8b				
	c	Pass Through Income/Loss in the nature of Short-Term Capital Gain, chargeable at applicable rates				A8c				
9	Amount of STCG included in A1-A8 but not chargeable to tax or chargeable at special rates as per DTAA									
	Sl. No.	Amount of income	Item No. A1 to A8 above in which included	Country name and Code	Article 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									
b	Total amount of STCG chargeable to tax at special rates as per DTAA									
10	Total Short-term Capital Gain (A1e+ A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7+A8 – A9a)									
								A10		

Long-term Capital Gains	B Long-term capital gain (LTCG) (Sub-items, 6, 7, 8 and 9 are not applicable for residents)							
	1 From sale of land or building or both (fill up details separately for each property)							
	Date of purchase/ acquisition		DD/MM/YYYY		Date of sale/transfer		DD/MM/YYYY	
	a	i	Full value of consideration received/receivable			ai		
		ii	Value of property as per stamp valuation authority			aii		
		iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.10 times (ai), take 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)			biv		
	c	Balance (aiii – biv)			1c			
	d	Deduction under section 54/54B/54D/54EC/54F/54G/54GA/54GB (Specify details in item D below)			1d			
e Long-term Capital Gains on Immovable property (1c - 1d)						B1e		
f In case of transfer of immovable property, please furnish the following details (see note)								
	S.No.	Name of buyer(s)	PAN/Aadhaar No. of buyer(s)	Percentage share	Amount	Address of property, Country code, Zip code and 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)			2aii			
	b	Net worth of the undertaking or division			2b	(6(e) of Form 3CEA)		
c	Balance (2aiii – 2b)			2c				
d	Deduction u/s 54EC /54F (Specify details in item D below)			2d				
e Long-term capital gains from slump sale (2c-2d)						B2e		
3 From sale of bonds or debenture (other than capital indexed bonds issued by Government)								
a	Full value of consideration			3a				
b Deductions under section 48								
i	Cost of acquisition without indexation			bi				
	Cost of improvement without indexation			bii				
	Expenditure wholly and exclusively in connection with transfer			biib				
iv	Total (bi + bii +biib)			biv				
c	Balance (3a – biv)			3c				
d	Deduction under section 54F (Specify details in item D below)			3d				

	e	LTCG on bonds or debenture (3c – 3d)		B3e		
4	From sale of, (i) listed securities (other than a unit) or zero-coupon bonds where proviso under section 112(1) is applicable (ii) GDR of an Indian company referred in sec. 115ACA					
	a	Full value of consideration	4a			
	b	Deductions under section 48				
	i	Cost of acquisition without indexation	bi			
	ii	Cost of improvement without indexation	bii			
	iii	Expenditure wholly and exclusively in connection with transfer	biii			
	iv	Total (bi + bii + biii)	biv			
	c	Balance (4a – biv)	4c			
	d	Deduction under section 54F (Specify details in item D below)	4d			
	e	Long-term Capital Gains on assets at B4 above (4c – 4d)		B4e		
5	From sale of equity share in a company or unit of equity-oriented fund or unit of a business trust on which STT is paid under section 112A					
	a	LTCG u/s 112A (column 14 of Schedule 112A)	5a			
	b	Deduction under sections 54F (Specify details in item D below)	5b			
	c	Long-term Capital Gains on sale of capital assets at B5 above (5a – 5b)		B5c		
6	For NON-RESIDENTS- from sale of shares or debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)					
	a	LTCG computed without indexation benefit	6a			
	b	Deduction under sections /54F (Specify details in item D below)	6b			
	c	LTCG on share or debenture (6a-6b)		6c		
7	For NON-RESIDENTS- from sale of, (i) unlisted securities as per section 112(1)(c), (ii) bonds or GDR as referred in sec. 115AC, (iii) securities by FII as referred to in section 115AD (other than securities referred to in section 112A for which column B8 is to be filled up)					
A	i	In case securities sold include shares of a company other than quoted shares, enter the following details				
	a	Full value of consideration received/receivable in respect of unquoted shares	ia			
	b	Fair market value of unquoted shares determined in the prescribed manner	ib			
	c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic			
	ii	Full value of consideration in respect of securities other than unquoted shares	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	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	In case assets sold include shares of a company other than quoted shares, enter the following details				

		a	Full value of consideration received/receivable in respect of unquoted shares								
		b	Fair market value of unquoted shares determined in the prescribed manner								
		c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)								
		ii	Full value of consideration in respect of assets other than unquoted shares								
		iii	Total (ic + ii)								
		b	Deductions under section 48								
		i	Cost of acquisition with indexation								
		ii	Cost of improvement with indexation								
		iii	Expenditure wholly and exclusively in connection with transfer								
		iv	Total (bi + bii+biii)								
		c	Balance (10a-iv - b-iv)								
		d	Deduction under section 54D//54F/54G/54GA (Specify details in item D below)								
		e	Long-term Capital Gains on assets at B10 above (10c- 10d)							B10e	
11	Amount deemed to be long-term capital gains										
a	Whether any amount of unutilised capital gain on asset transferred during the previous year shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below										
	Sl.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired/constructed	Year in which asset acquired/constructed	Amount utilised out of Capital Gains account	Amount not used for new asset or remained unutilised in Capital gains account (X)				
	i	2019-20	54/54D/54F/54G/54GA								
	ii	2020-21	54B								
b	Amount deemed to be long-term capital gains, other than at 'a'										
	Total amount deemed to be long-term capital gains (xi + xii + b)										
12	Pass Through Income/Loss in the nature of Long-Term Capital Gain, (Fill up schedule PTI) (B12a+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										
b	Total amount of LTCG chargeable to tax at special rates as per DTAA										
14	Total long-term capital gain chargeable under Income-tax Act (B1e + B2e + B3e + B4e + B5f + B6c + B7e + B8f + B9c + B9f + B10e + B11 + B12 - B13a)										
C1	Sum of Capital Gain Incomes (9ii + 9iii + 9iv + 9v + 9vi + 9vii + 9viii of table E below)										
C2	Income from transfer of virtual digital assets (Item No. B of Schedule VDA)										
C3	Income chargeable under the head "CAPITAL GAINS" (C1 + C2)										

D Information about deduction claimed against Capital Gains			
I	In case of deduction u/s 54/54B/54D/54EC /54F/54G/54GA/115F give following details		
a	Deduction claimed u/s 54		
i	Date of transfer of original asset	ai	dd/mm/yyyy
ii	Cost of new residential house	a ii	
iii	Date of purchase /construction of new residential house	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	d iv	
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	
	iv	Amount deposited in Capital Gains Accounts Scheme before due date	giv		
	v	Amount of deduction claimed	gv		
h 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)			1i
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. No.	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	DTAA rates	10%	20%	DTAA rates	
		1	2	3	4	5	6	7	8	9
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	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%	(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 LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B 13) as reduced by the amount of LTCG not chargeable to tax or chargeable at special rates as per DTAA, which is included therein, if any.

F Information about accrual/receipt of capital gain						
	Type of Capital gain / Date	Upto 15/6 (i)	16/6 to 15/9 (ii)	16/9 to 15/12 (iii)	16/12 to 15/3 (iv)	16/3 to 31/3 (v)
1	Short-term capital gains taxable at the rate of 15% <i>Enter value from item 5vi of schedule BFLA, if any.</i>					
2	Short-term capital gains taxable at the rate of 30% <i>Enter value from item 5vii of schedule BFLA, if any.</i>					
3	Short-term capital gains taxable at applicable rates <i>Enter value from item 5viii of schedule BFLA, if any.</i>					
4	Short-term capital gains taxable at DTAA rates <i>Enter value from item 5ix of schedule BFLA, if any.</i>					
5	Long- term capital gains taxable at the rate of 10% <i>Enter value from item 5x of schedule BFLA, if any.</i>					
6	Long- term capital gains taxable at the rate of 20% <i>Enter value from item 5xi of schedule BFLA, if any.</i>					
7	Long- term capital gains taxable at the rate DTAA rates <i>Enter value from item 5xii of schedule BFLA, if any.</i>					
8	Capital gains on transfer of virtual digital asset taxable at the rate of 30% <i>Enter value from item 17B of schedule SI, if any</i>					

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

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 st January 2018 - Please enter Full Value of Consideration	Cost of acquisition without indexation (higher of 8 or 9)	Cost of acquisition	If the long-term capital asset was acquired before 01.02.2018, - Lower of 6 and 11	Fair Market Value per share/unit as on 31 st January, 2018	Total Fair Market Value of capital asset as per section 55(2)(ac)-(4*10)	Expenditure wholly and exclusively in connection with transfer	Total deductions (7+12)	Balance (6-13) - (a) of LTCG Schedule of ITR3
(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														
Total														

Schedule 115AD(1)(b)(iii) proviso		For NON-RESIDENTS – From sale of equity share in a company or unit of equity-oriented fund or unit of a business trust on which STT is paid under section 112A													
Sl. No.	Share/Unit Acquired	ISIN Code	Name of the Share/Unit	No. of Shares/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 st January 2018 – Please enter Full Value of Consideration	Cost of acquisition without indexation (higher of 8 or 9)	Cost of acquisition	If the long-term capital asset was acquired before 01.02.2018, - Lower of 6 and 11	Fair Market Value per share/unit as on 31 st January, 2018	Total Fair Market Value of capital asset as per section 55(2)(a) - (4*10)	Expenditure wholly and exclusively in connection with transfer	Total deductions (7+12)	Balance (6-13) - of LTCG Schedule of ITR3	
(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															
Total															

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

Schedule OS Income from other sources

OTHER SOURCES

a	Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB			2a	
b	Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)			2b	
	i	Cash credits u/s 68	bi		
	ii	Unexplained investments u/s 69	bii		
	iii	Unexplained money etc. u/s 69A	biii		
	iv	Undisclosed investments etc. u/s 69B	biv		
	v	Unexplained expenditure etc. u/s 69C	bv		
	vi	Amount borrowed or repaid on hundi u/s 69D	bvi		
c	Accumulated balance of recognised provident fund taxable u/s 111			2c	
	S.No.	Assessment Year	Income benefit	Tax benefit	
	(i)	(ii)	(iii)	(iv)	
d	Any other income chargeable at special rate (total of di to dxv)			2d	
	i	Dividends received by non-resident (not being a company) or foreign company chargeable u/s 115A(1)(a)(i)	di		
	ii	Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii)	dii		
	iii	Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia)	diii		
	iv	Interest referred to in section 194LC (1) -div chargeable u/s 115A(1)(a)(iiaa)@5%	diii		
	v	Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab)	div		
	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	dxix		
	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	dxix		
	xii	Income (other than dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)	dxii		
	xiii	Income by way of interest received by an FII on bonds or Government securities referred to in section 194LD - chargeable as per proviso to section 115AD(1)(i)	dxiii		
	xiv	Income received by non-residents sportsmen or sports associations chargeable u/s 115BBA	dxiv		
	xv	Anonymous Donations in certain cases chargeable u/s 115BBC	dxv		

			xvi	Interest referred to in Proviso to section 194LC(1)-chargeable u/s 115A(1)(a)(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							dx			
		e	Pass through income in the nature of income from other sources chargeable at special rates (drop down to be provided)										2e	
		f	Amount included in 1 and 2 above, which is chargeable at special rates in India as per DTAA (total of column (2) of table below)										2f	
			Sl. No.	Amount of income	Item No.1a,1b to 1d and 2 in which included	Country name and Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate [lower of (6) or (9)]		
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
			I											
			II											

3	Deductions under section 57 (other than those relating to income chargeable at special rates under 2a, 2b, 2d, 2e & 2f)										
	a(i)	Expenses / Deductions other than entered in "C" (in case of other than family pension)							3a(i)		
	a(ii)	Deduction u/s 57(iia) (in case of family pension only)							3a(ii)		
	b	Depreciation (available only if income offered in 1.C of "Schedule OS")							3b		
	C	Interest expenditure on dividend u/s 57(1)(Available only if income offered in 1a)							3c		
	ci	Eligible Interest expenditure u/s 57(1) – computed value							3ci		
	d	Total							3d		
4	Amounts not deductible u/s 58										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 10xvi of Schedule CFL)					8e
9	Income under the head “Income from other sources” (7 + 8e) (take 8e as nil, if negative)					9
10	Information about accrual/receipt of income from Other Sources					
S.No.	Other Source Income	Upto 15/6	From 16/6 to 15/9	From 16/9 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

Schedule CYLA

Details of Income after set-off of current years losses

i	Loss to be set off (Fill this row only if computed figure is negative)		(4 of Schedule -HP)	(2v of item E of Schedule BP)	(6 of Schedule-OS)	
ii	Salaries	(6 of Schedule S)				
iii	House property	(4 of Schedule HP)				
iv	Income from Business (excluding speculation profit and income from specified business) or profession	(A37 of Schedule BP)				
v	Speculative Income	(3ii of item E of Schedule BP)				
vi	Specified Business Income	(3iii of item E of Schedule BP)				
vii	Short-term capital gain taxable @ 15%	(9ii of item E of Schedule CG)				
viii	Short-term capital gain taxable @ 30%	(9iii of item E of Schedule CG)				
ix	Short-term capital gain taxable at applicable rates	(9iv of item E of Schedule CG)				
x	Short-term capital gain taxable at special rates in India as per DTAA	(9v of item E of Schedule CG)				
xi	Long-term capital gain taxable @ 10%	(9vi of item E of Schedule CG)				
xii	Long-term capital gain taxable @ 20%	(9vii of item E of Schedule CG)				
xiii	Long-term capital gains taxable at special rates in India as per DTAA	(9viii of item E of Schedule CG)				
xiv	Net income from other sources chargeable at normal applicable rates	(6 of Schedule OS)				
xv	Profit from the activity of owning and maintaining race horses	(8e of Schedule OS)				
xvi	Income from other sources taxable at special rates in India as per DTAA	(2f of Schedule OS)				
xvii	Total loss set off					
xviii	Loss remaining after set-off (i - xvii)					

Schedule BFLA Details of Income after Set off of Brought Forward Losses of earlier years						
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	Salaries	(5ii of Schedule CYLA)				

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

Schedule CFL

Details of Losses to be carried forward to future years

CARRY FORWARD OF LOSS

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

Schedule 10AA		Deduction under section 10AA			
U/S DEDUCTION 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	<i>(item 17 of Annexure A of Form 56F for Undertaking 1)</i>
	b	Undertaking No.2		b	<i>(item 17 of Annexure A of Form 56F for Undertaking 2)</i>
	c	Total deduction under section 10AA (a + b)			c

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

	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									
D	Donations entitled for 50% deduction subject to qualifying limit									
	Name and address of donee		PAN of Donee	ARN (Donation Reference Number)	Amount of donation			Eligible Amount of donation		
					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 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

	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

	Deduction in the case of undertaking which begins commercial production or refining of mineral oil [Section 80-IB(9)]	a1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
		a2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
		b	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	

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

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

No.	(A)	Gross (B1)	Set-off in earlier assessment years (B2)	Balance brought forward to the current assessment year (B3) = (B1) – (B2)	during the Current Assessment Year (C)	Carried Forward (D)= (B3) –(C)	
i	2013-14						
ii	2014-15						
iii	2015-16						
iv	2016-17						
v	2017-18						
vi	2018-19						
vii	2019-20						
viii	2020-21						
ix	2021-22						
x	2022-23						
xi	Current AY (enter 1 -2, if 1>2 else enter 0)						
xii	Total						
5	Amount of tax credit under section 115JD utilised during the year [total of item no 4 (C)]					5	
6	Amount of AMT liability available for credit in subsequent assessment years [total of 4 (D)]					6	

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

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	115BBH (Income from transfer of virtual digital asset)			
	A Income under head business or profession	<input type="checkbox"/>	30	(A3g of Schedule BP)
	B Income under head Capital Gain	<input type="checkbox"/>	30	(C2 of Schedule CG)
18	115BBF (Tax on income from patent)			
	A Income under head business or profession	<input type="checkbox"/>	10	(3e of Schedule BP)
	B Income under head other sources	<input type="checkbox"/>	10	(2d of Schedule OS)
19	115BBG (Tax on income from transfer of carbon credits)			
	A Income under head business or profession	<input type="checkbox"/>	10	(3f of Schedule BP)
	B Income under head other sources	<input type="checkbox"/>	10	(2d of Schedule OS)
20	115A(1)(b)(A) & 115A(1)(b)(B) (Income of a non-resident from Royalty)	<input type="checkbox"/>	10	(part of 2d of Schedule OS)
21	Income from other sources chargeable at special rates in India as per DTAA	<input type="checkbox"/>		(part of 2f of Schedule OS)
22	Pass Through Income in the nature of Short-term Capital Gain chargeable @ 15%	<input type="checkbox"/>	15	(part of 5vi of Schedule BFLA)
23	Pass Through Income in the nature of Short-term Capital Gain chargeable @ 30%	<input type="checkbox"/>	30	(part of 5vii of Schedule BFLA)
24	Pass Through Income in the nature of Long-term Capital Gain chargeable @ 10% u/s. 112A	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)
25	Pass Through Income in the nature of Long-term Capital Gain chargeable @ 10% u/s. other than section 112A		10	(part of 5x of Schedule BFLA)
26	Pass Through Income in the nature of Long-term Capital Gain chargeable @ 20%	<input type="checkbox"/>	20	(part of 5xi of Schedule BFLA)
27	Pass through income in the nature of income from other source chargeable at special rates (Drop down to be provided in e-filing utility)	<input type="checkbox"/>		(2e of Schedule OS)
28	Any other income chargeable at special rate (Drop down to be provided in e-filing utility)	<input type="checkbox"/>		(2d of Schedule OS)
	Total			

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

Schedule EI		Details of Exempt Income (Income not to be included in Total Income or not chargeable to tax)			
EXEMPT INCOME	1	Interest income			
	2	i	Gross Agricultural receipts (other than income to be excluded under rules 7A, 7B or 8)	i	
		i	Expenditure incurred on agriculture	ii	
		iii	Unabsorbed agricultural loss of previous eight assessment years	iii	

	iv	Agricultural income portion relating to rules 7, 7A, 7B(1), 7B(1A) and 8 (from Sl. No. 38 of Sch. BP)						iv		
	v	Net Agricultural income for the year (i – ii – iii + iv) (enter nil if loss)						2		
	vi	In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details (Fill up details separately for each agricultural land)								
	a	Name of district along with pin code in which agricultural land is located								
	b	Measurement of agricultural land in Acre								
	c	Whether the agricultural land is owned or held on lease (drop down to be provided)								
	d	Whether the agricultural land is irrigated or rain-fed (drop down to be provided)								
	3	Other exempt income (including exempt income of minor child) (please specify)						3		
	4	Income not chargeable to tax as per DTAA								
		Sl. No.	Amount of income	Nature of income	Country name & Code	Article of DTAA	Head of Income	Whether obtained (Y/N)	TRC	
	I									
	II									
	III	Total Income from DTAA not chargeable to tax						4		
5	Pass through income not chargeable to tax (Schedule PTI)						5			
6	Total (1+2+3+4+5)									

Schedule PTI		Pass Through Income details from business trust or investment fund as per section 115UA, 115UB										
PASS THROUGH INCOME	Sl. No.	Investment entity covered by section 115UA/115UB	Name of business trust/ investment fund	PAN of the business trust/ investment fund	Sl.	Head of income	Current Year income	Share of current year loss distributed by Investment fund	Net Income/ Loss 9=7-8	TDS on such amount, if any		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
	1.	(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 PER SECTION

			iii	Business Profession	or					
			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)
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Sl No	Country name	Country code	Name of entity	Address of entity	ZIP code	Nature of entity	Date of acquiring the interest	Initial value of the investment	Peak value of investment during the period	Closing value	Total gross amount paid/credited with respect to the holding during the period	Total gross proceeds from sale or redemption of investment during the period
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
(i)												
(ii)												
A4 Details of Foreign Cash Value Insurance Contract or Annuity Contract held (including any beneficial interest) at any time during the calendar year ending as on 31 st day of December 2022												
Sl No	Country name	Country code	Name of financial institution in which insurance contract held	Address of financial institution	ZIP code	Date of contract	The cash value or surrender value of the contract	Total gross amount paid/credited with respect to the contract during the period				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)				
(i)												
(ii)												
B Details of Financial Interest in any Entity held (including any beneficial interest) at any time during the calendar year ending as on 31 st day of December 2022												
Sl No	Country Name and code	Zip Code	Nature of entity	Name and Address of the Entity	Nature of Interest- Direct/ 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)												
C Details of Immovable Property held (including any beneficial interest) at any time during the calendar year ending as on 31 st day of December 2022												
Sl No	Country Name and code	ZIP Code	Address of the Property	Ownership- Direct/ 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 st day of December 2022												
Sl No	Country Name and code	ZIP Code	Nature of Asset	Ownership- Direct/ Beneficial owner/ Beneficiary	Date of acquisition	Total Investment (at cost) (in rupees)	Income derived from the asset	Nature of Income	Income taxable and offered in this return			
									Amount	Schedule where offered	Item number of schedule	
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(i)												
(ii)												
E Details of account(s) in which you have signing authority held (including any beneficial interest) at any time during the calendar year ending as on 31 st day of December 2022 and which has not been included in A to D above.												
Sl No	Name of the Institution in which the account is held	Address of the Institution	Country Name and Code	ZIP Code	Name of the account holder	Account Number	Peak Balance/ Investment during the year (in rupees)	Whether income accrued is taxable in your hands?	If (7) is yes, Income accrued in the account	If (7) is yes, Income offered in this return		
										Amount	Schedule where offered	Item number of schedule
(1)	(2a)	(2b)	(3a)	(3b)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

(i)													
(ii)													
F Details of trusts, created under the laws of a country outside India, in which you are a trustee, beneficiary or settlor													
Sl No	Country Name and code	ZIP Code	Name and address of the trust	Name and address of trustees	Name and address of Settlor	Name and address of Beneficiaries	Date since position held	Whether income derived is taxable in your hands?	If (8) is yes, Income derived from the trust	If (8) is yes, Income offered in this return			
										Amount	Schedule where offered	Item number of schedule	
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
(i)													
(ii)													
G Details of any other income derived from any source outside India which is not included in,- (i) items A to F above and, (ii) income under the head business or profession													
Sl No	Country Name and code	ZIP Code	Name and address of the person from whom derived	Income derived	Nature of income	Whether taxable in your hands?	If (6) is yes, Income offered in this return						
							Amount	Schedule where offered	Item number of schedule				
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)				
(i)													
(ii)													
NOTE	Please refer to instructions for filling out this schedule. 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						
Whether books of accounts of spouse is audited u/s 44AB? or Whether your spouse is a partner of a firm whose accounts are required to be audited u/s 44AB under this Act?						Yes/No
Whether books of accounts of spouse is audited u/s 92E? or Whether your spouse is a partner of a firm whose accounts are required to be audited u/s 92E under this Act?						Yes/No
	Heads of Income		Receipts received under the head	Amount apportioned in the hands of the spouse	Amount of TDS deducted on income at (ii)	TDS apportioned in the hands of spouse
	(i)		(ii)	(iii)	(iv)	(v)
1	House Property					
2	Business or profession					
3	Capital gains					
4	Other sources					
5	Total					

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

DETAILS OF ASSETS AND LIABILITIES	A Details of immovable assets					
	Sl. No.	Description		Address	Pin code	Amount (cost) in Rs.
	(1)	(2)		(3)	(4)	(5)
	(i)					
	(ii)					
	B Details of movable assets					
	Sl. No.	Description				Amount (cost) in Rs.
	(1)	(2)				(3)
	(i)	Jewellery, bullion etc.				
	(ii)	Archaeological collections, drawings, painting, sculpture or any work of art				

(iii)	Vehicles, yachts, boats and aircrafts		
(iv)	Financial assets	Amount (cost) in Rs.	
	(a)	Bank (including all deposits)	
	(b)	Shares and securities	
	(c)	Insurance policies	
	(d)	Loans and advances given	
	(e)	Cash in hand	
C	Interest held in the assets of a firm or association of persons (AOP) as a partner or member thereof		
Sl. No.	Name and address of the firm(s)/PAN of the firm/ AOP		Assessee's investment in the firm/ AOP on cost basis
(1)	(2)	(3)	(4)
(i)			
(ii)			
D	Liabilities in relation to Assets at (A + B + C)		
NOTE	▶ Please refer to instructions for filling out this schedule.		

Schedule GST	INFORMATION REGARDING TURNOVER/GROSS RECEIPT REPORTED FOR GST
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	2	2022-23	Sl. No. 8 of Schedule ESOP for last year				
	3	2023-24					

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

TOTAL INCOME

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

Part B – TTI Computation of tax liability on total income

3c	Tax deferred from earlier years but payable during current AY (total of col 7 of schedule Tax deferred on ESOP)		3c	
4	Credit under section 115JD of tax paid in earlier years (applicable if 2I is more than 1d) (5 of Schedule AMTC)		4	
5	Tax payable after credit under section 115JD (3a +3c - 4)		5	
6	Tax relief			
a	Section 89 (Please ensure to submit Form 10E to claim this relief)	6a		
b	Section 90/ 90A (2 of Schedule TR)	6b		
c	Section 91 (3 of Schedule TR)	6c		
d	Total (6a + 6b+ 6c)	6d		
7	Net tax liability (5 – 6d) (enter zero if negative)		7	
8	Interest and fee payable			
a	Interest for default in furnishing the return (section 234A)	8a		
b	Interest for default in payment of advance tax (section 234B)	8b		
c	Interest for deferment of advance tax (section 234C)	8c		
d	Fee for default in furnishing return of income (section 234F)	8d		
e	Total Interest and Fee Payable (8a+8b+8c+8d)	8e		
9	Aggregate liability (7 + 8e)		9	

TAXES PAID

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										

	per rule 37i(1)]		other person)	which collected		hands	the hands of spouse as per section 5A or any other person as per rule 37i(1) (if applicable)	Claimed in own hands	Claimed in the hands of spouse as per section 5A or any other person as per rule 37i(1) (if applicable)	
(1)	2(i)	(2)(ii)	(3)	(4)	(5)	6(i)	(6)(ii)	7(i)	(7)(ii)	(8)
									TCS	PAN
i										
NOTE ► Please enter total of column (7)(i) in 10c of Part B-TTI										

VERIFICATION

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

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

Date**Place****Sign here →**

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

PART A GENERAL INFORMATION

(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 and Profession (NOTE-Enter value from E8 of Schedule BP)	B1	
B2	i Gross Salary (ia+ib+ic+id+ie)_	i	

SALARY / PENSION

B4	Income from Other Sources drop down like interest from saving account, deposit etc. to be provided in e-filing utility specifying nature of income and in case of dividend and Income from retirement benefit account maintained in a notified country u/s 89A, please mention quarterly breakup for allowing applicable relief from section 234C NOTE- Fill "Sch TDS2" if applicable.	B4	
	Less: Deduction u/s 57(iia) (in case of family pension only)		
	Less: Income claimed for relief from taxation u/s 89A		
B5	Gross Total Income (B1+B2+B3+B4) To avail the benefit of carry forward and set of loss, please use ITR -3/5.	B5	

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

PART D – TAX COMPUTATIONS AND TAX STATUS

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

D20	Exempt income only for reporting purposes (If agricultural income is more than Rs.5,000/-, use ITR 3/5) <i>(Drop down to be provided in e-filing utility mentioning nature of exempt income, relevant clause and section)</i>	D20	
-----	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-----	--

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

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

SCHEDULE BP – DETAILS OF INCOME FROM BUSINESS OR PROFESSION					
COMPUTATION OF PRESUMPTIVE BUSINESS INCOME UNDER SECTION 44AD					
S. No.	Name of Business	Business code		Description	
(i)					
E1	Gross Turnover or Gross Receipts				
	a	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or prescribed electronic modes received before specified date		E1a	
	b	Any other mode		E1b	
E2	Presumptive Income under section 44AD				
	a	6% of E1a or the amount claimed to have been earned, whichever is higher		E2a	
	b	8% of E1b or the amount claimed to have been earned, whichever is higher		E2b	
	c	Total (a + b)		E2c	
	NOTE—If Income is less than the above percentage of Gross Receipts, it is mandatory to have a tax audit under 44AB & other ITR as applicable has to be filed				
COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44ADA					
S. No.	Name of Business	Business code		Description	
(i)					
E3	Gross Receipts			E3	
E4	Presumptive Income under section 44ADA (50% of E3) or the amount claimed to have been earned, whichever is higher NOTE—If Income is less than 50% of Gross Receipts, it is mandatory to have a tax audit under 44AB & other ITR as applicable has to be filed			E4	
COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE					
S. No.	Name of Business	Business code		Description	
(i)					
	Registration No. of goods carriage	Whether owned/ leased/ hired	Tonnage capacity of goods carriage (in MT)	Number of months for which goods carriage was owned/ leased/hired by assessee	Presumptive income u/s 44AE for the goods carriage (Computed @ Rs.1000 per ton per month in case tonnage exceeds 12MT, or else @ Rs.7500 per month) or the amount claimed to have been actually earned,

					whichever is higher	
(i)	(1)	(2)	(3)	(4)	(5)	
(a)						
(b)						
Add row options as necessary (At any time during the year the number of vehicles should not exceed 10 vehicles)						
E5	Presumptive Income from Goods Carriage under section 44AE [total of column (5)] NOTE—If the profits are lower than prescribed under S.44AE or the number of Vehicles owned at any time exceed 10 then other ITR, as applicable, has to be filed				E5	
E6	Salary and interest paid to the partners NOTE – This is to be filled up only by firms				E6	
E7	Presumptive Income u/s 44AE (E5-E6)				E7	
E8	Income chargeable under the head 'Business or Profession' (E2c+E4+E7)				E8	
INFORMATION REGARDING TURNOVER/GROSS RECEIPT REPORTED FOR GST						
Note – Please furnish the information below for each GSTIN No. separately						
E9	GSTIN No(s).				E9	
E10	Annual value of outward supplies as per the GST returns filed				E10	
FINANCIAL PARTICULARS OF THE BUSINESS						
Note—For E11 to E25 furnish the information as on 31 st day of March, 2022						
E11	Partners/ Members own capital				E11	
E12	Secured loans				E12	
E13	Unsecured loans					
E14	Advances				E14	
E15	Sundry creditors				E15	
E16	Other liabilities					
E17	Total capital and liabilities (E11+E12+E13+E14+E15+E16)				E17	
E18	Fixed assets					
E19	Inventories					
E20	Sundry debtors				E20	
E21	Balance with banks					
E22	Cash-in-hand				E22	
E23	Loans and advances					
E24	Other assets				E24	
E25	Total assets (E18+E19+E20+E21+E22+E23+E24)				E25	
NOTE ▶ Please refer to instructions for filling out this schedule (E15, E19, E20, E22 are mandatory and others if available)						

SCHEDULE IT DETAILS OF ADVANCE TAX AND SELF ASSESSMENT TAX PAYMENTS

	BSR Code	Date of Deposit (DD/MM/YYYY)	Challan No.	Tax paid
	Col (1)	Col (2)	Col (3)	Col (4)
R1				
R2				

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

Part A-GEN GENERAL

(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-Is 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/BOL., artificial juridical person-4, sub-status- Estate of the deceased, Estate of the insolvent, Other AJP),				<input type="checkbox"/>	
(A11) Town/City/District	(A12) State	(A13) Pin code/Zip code					
	(A14) Country						
(A15) Office Phone Number with STD code/ Mobile No. 1			(A16) Mobile No. 2				
(A17) E-mail Address -1			(A18) E-mail Address -2				
A19(i)	(ai) Filed u/s (Tick) [Please see instruction]	<input type="checkbox"/> 139(1)-On or before due date, <input type="checkbox"/> 139(4)-After due date, <input type="checkbox"/> 139(5)-Revised Return, <input type="checkbox"/> 92CD-Modified return, <input type="checkbox"/> 119(2)(b)- after condonation of delay.					
	(aii) Or Filed in response to notice u/s	<input type="checkbox"/> 139(9), <input type="checkbox"/> 142(1), <input type="checkbox"/> 148, <input type="checkbox"/> 153C					
	(aiii) Whether you are a business trust?	<input type="checkbox"/> Yes		<input type="checkbox"/> No			
	(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)/148/153C or order u/s 119(2)(b), enter Unique Number/ Document Identification Number (DIN) and date of such notice/order, or if filed u/s 92CD enter date of advance pricing agreement					(unique number) / /	
(di)	Have you opted for tax regime u/s 115BAD? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish the AY in which said option is exercised for the first time along with date of filing of Form 10-IF and acknowledgment number.						
(dii)	If "No", Option for current assessment year <input type="checkbox"/> Not opting <input type="checkbox"/> opting it now If "opting it now", please furnish	Date of filing of form 10-IF DD/MM/YYYY			Acknowledgement number:		

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"/> 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-		
	(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)		
	92		

APPLICATION OF FUNDS				A	From Banks	iiA				
				B	From others	iiB				
				C	Total (iiA + iiB)	iiC				
				iii	Total secured loans (ai + iiC)				aiii	
				b	Unsecured loans (including deposits)					
				i	Foreign Currency Loans		bi			
				ii	Rupee Loans					
					A	From Banks	iiA			
					B	From persons specified in section 40A(2)(b)	iiB			
					C	From others	iiC			
					D	Total Rupee Loans (iiA + iiB + iiC)	iiD			
				iii	Total unsecured loans (bi + iiD)				Biii	
				c	Total Loan Funds (aiii + biii)				2c	
				3	Deferred tax liability				3	
				4	Advances					
					i	From persons specified in section 40A(2)(b)		i		
					ii	From others		ii		
					iii	Total Advances (I + ii)				4iii
				5	Sources of funds (1c + 2c +3 + 4iii)				5	
				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				
		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

Part A-Trading Account **Trading Account for the financial year 2022-23** (*fill items 4 to 12 in a case where regular books of accounts are maintained, otherwise fill items 62 to 66 as applicable*)

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

Part A-P and L

Profit and Loss Account for the financial year 2022-23 (fill items 13 to 60 in a case where regular books of accounts are maintained, otherwise fill items 62 to 66 as applicable)

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	xiiia	Yes / No	
	If Yes, amount paid to non-residents	xiib		
23 Insurance				
i	Medical Insurance	23i		
ii	Life Insurance	23ii		
iii	Keyman's Insurance	23iii		
iv	Other Insurance including factory, office, car, goods, etc.	23iv		
v	Total expenditure on insurance (23i + 23ii + 23iii + 23iv)		23v	
24 Workmen and staff welfare expenses				
25 Entertainment				
26 Hospitality				
27 Conference				
28 Sales promotion including publicity (other than advertisement)				
29 Advertisement				
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				
34 Traveling expenses other than on foreign traveling				
35 Foreign travelling expenses				
36 Conveyance expenses				
37 Telephone expenses				
38 Guest House expenses				
39 Club expenses				
40 Festival celebration expenses				
41 Scholarship				
42 Gift				
43 Donation				

FOR TAX	44 Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)											
	i	Union excise duty								44i		
	ii	Service tax								44ii		
	iii	VAT/ Sales tax								44iii		
	iv	Cess								44iv		
	v	Central Goods and Service Tax (CGST)								44v		
	vi	State Goods and Services Tax (SGST)								44vi		
	vii	Integrated Goods and Services Tax (IGST)								44vii		
	viii	Union Territory Goods and Services Tax (UTGST)								44viii		
	ix	Any other rate, tax, duty or cess incl STT and CTT								44ix		
	x	Total rates and taxes paid or payable (44i + 44ii + 44iii + 44iv + 44v + 44vi + 44vii + 44viii + 44ix)								44x		
	45 Audit fee										45	
	46 Salary/Remuneration paid to Partners of the firm										46	
	47 Other expenses (specify nature and amount)											
	i									i		
	ii									ii		
	iii	Total (i + ii)								47iii		
	48 Bad debts (specify PAN/ Aadhaar No. of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)											
	i(1)										48i(1)	
	i(2)										48i(2)	
	i(3)										48i(3)	
	i	(Rows can be added as required) Total [48i(1)+48i(2)+48i(3)]								48i		
	ii	Others (more than Rs. 1 lakh) where PAN/ Aadhaar No. is not available (provide name and complete address)								48ii		
	iii	Others (amounts less than Rs. 1 lakh)								48iii		
	iv	Total Bad Debt (48i + 48ii + 48iii)								48iv		
49 Provision for bad and doubtful debts										49		
50 Other provisions										50		
51 Profit before interest, depreciation and taxes [15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46 + 47iii + 48iv + 49 + 50)]										51		
52 Interest												
i	Paid outside India, or paid in India to a non-resident other than a company or to a foreign company								i			
ii	To others								ii			
iii	Total (i+ii)								52iii			
53 Depreciation and amortisation										53		
54 Net profit before taxes (51 – 52iii – 53)										54		

NO ACCOUNT CASE

	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 Employees' State Insurance Act, 1948 or any other fund for the welfare of employees to the extent not credited to the employees account on or before the due date [36(1)(va)]	6k		
	l	Amount of bad and doubtful debts [36(1)(vii)]	6l		
	m	Provision for bad and doubtful debts [36(1)(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 recognised 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	10d		
	e	Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	10e		
	f	Any sum payable towards leave encashment	10f		
	g	Any sum payable to the Indian Railways for the use of railway assets	10g		
	h	Total amount allowable under section 43B (total of 10a to 10g)		10h	
11	Any amount debited to profit and loss account of the previous year but disallowable under section 43B				
	a	Any sum in the nature of tax, duty, cess or fee under any law	11a		
	b	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	11b		
	c	Any sum payable to an employee as bonus or commission for services rendered	11c		
	d	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	11d		
	da	Any sum payable as interest on any loan or borrowing from a deposit taking non-banking financial company or systemically important non-deposit taking non-banking financial company, in accordance with the terms and conditions of the agreement governing such loan or borrowing	11d		
	e	Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	11e		
	f	Any sum payable towards leave encashment	11f		
	g	Any sum payable to the Indian Railways for the use of railway assets	11g		
	h	Total amount disallowable under Section 43B(total of 11a to 11g)		11h	
12	Amount of credit outstanding in the accounts in respect of				
	a	Union Excise Duty	12a		
	b	Service tax	12b		

	c	VAT/sales tax	12c			
	d	Central Goods and Service Tax (CGST)	12d			
	e	State Goods and Services Tax (SGST)	12e			
	f	Integrated Goods and Services Tax (IGST)	12f			
	g	Union Territory Goods and Services Tax (UTGST)	12g			
	h	Any other tax	12h			
	i	Total amount outstanding (total of 12a to 12h)			12i	
	13	Amounts deemed to be profits and gains under section 33AB or 33ABA or 33AC			13	
	14	Any amount of profit chargeable to tax under section 41			14	
	15	Amount of income or expenditure of prior period credited or debited to the profit and loss account (net)			15	
	16	Amount of expenditure disallowed u/s 14A			16	
	17	Whether assessee is exercising option under sub-section (2A) of section 92CE Tick <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes [If yes , please fill schedule TPSA]			17	

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

QUANTITATIVE DETAILS

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)									
1	Address of property 1			Town/ City			State	Country	PIN Code/ Zip code		
	Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (if "YES" please enter following details)										
	Assessee's percentage of share in the property % <input type="text"/>										
	Name of other Co-owner(s)			PAN/Aadhaar No. of Co-owner (s)			Percentage Share in Property (%)				
	I										
	II										
	/Tick <input checked="" type="checkbox"/> the applicable option] Name(s) of PAN/Aadhaar No. of Tenant(s) (Please PAN/TAN/ Aadhaar No. of Tenant(s) (if TDS credit is claimed)										
	<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				
F Annual value of the property owned (own percentage share x 1e)							1f				
G 30% of 1f			1g								
H Interest payable on borrowed capital			1h								
I Total (1g + 1h)							1i				
J Arrears/Unrealised rent received during the year less 30%							1j				
K Income from house property 1 (1f – 1i + 1j)							1k				
2	Address of property 2			Town/ City			State	Country	PIN Code/ Zip code		
	Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (if "YES" please enter following details)										
	Assessee's percentage of share in the property % <input type="text"/>										
	Name of Co-owner(s)			PAN/Aadhaar No. of Co-owner (s)			Percentage Share in Property%				
	I										
	II										
	/Tick <input checked="" type="checkbox"/> the applicable option] Name(s) of PAN/ Aadhaar No. of Tenant(s) PAN/TAN / Aadhaar No. of Tenant(s) (if TDS credit is claimed)										
	<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) 2a										

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

Schedule BP

Computation of income from business or profession

	5	Income credited to Profit and Loss account (included in 1) which is exempt						
		a	Share of income from firm(s)	5a				
		b	Share of income from AOP/ BOI	5b				
		c	Any other exempt income (specify nature and amount)					
		i		Ci				
		ii		Cii				
		iii	Total (ci + cii)	5ciii				
		d	Total exempt income (5a + 5b + 5ciii)	5d				
	6	Balance (1- 2a - 2b - 3a - 3b - 3c - 3d - 3e - 3f - 4a -4b-4c— 5d)				6		
		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)(iia) (column 6 of Schedule-DEP)	12i				
		ii	Depreciation allowable under section 32(1)(i) (Make your own computation refer Appendix-IA of IT Rules)	12ii				
		iii	Total (12i + 12ii)		12iii			
	13	Profit or loss after adjustment for depreciation (10 +11 - 12iii)			13			
	14	Amounts debited to the profit and loss account, to the extent disallowable under section 36 (6t of Part A-OI)			14			
	15	Amounts debited to the profit and loss account, to the extent disallowable under section 37 (7j of Part A-OI)			15			
	16	Amounts debited to the profit and loss account, to the extent disallowable under section 40 (8Aj of Part A-OI)			16			
	17	Amounts debited to the profit and loss account, to the extent disallowable under section 40A (9g of PartA-OI)			17			
	18	Any amount debited to profit and loss account of the previous year but disallowable under section 43B (11h of Part A-OI)			18			
	19	Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006			19			
	20	Deemed income under section 41			20			

21	Deemed income under section 32AC/ 32AD/ 33AB/ 33ABA/35ABA/35ABB/ 35AC/ 40A(3A)/ 33AC/ 72A/ 80HHD/21 80-IA			
22	Deemed income under section 43CA	22		
23	Any other item of addition under section 28 to 44DB	23		
24	Any other income not included in profit and loss account/any other expense not allowable (including income from salary, commission, bonus and interest from firms in which assessee is a partner)	24		
25	Increase in profit or decrease in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3a + 4d of Part A- OI)	25		
26	Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23+24+25)	26		
27	Deduction allowable under section 32(1)(iii)	27		
28	Amount of deduction under section 35 or 35CCC or 35CCD in excess of the amount debited to profit and loss account (item x(4) of Schedule ESR) (if amount deductible under section 35 or 35CCC or 35CCD is lower than amount debited to P&L account, it will go to item 24)	28		
29	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year(8B of Part A-OI)	29		
30	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year(10h of Part A-OI)	30		
31	Any other amount allowable as deduction	31		
32	Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3b + 4e of Part A- OI)	32		
33	Total (27+28+29+30+31+32)	33		
34	Income (13+26-33)	34		
35	Profits and gains of business or profession deemed to be under -			
i	Section 44AD [62(ii) of schedule]	35i		
ii	Section 44ADA [63(ii) of schedule]	35ii		
iii	Section 44AE [64(iv) of schedule]	35iii		
iv	Section 44B	35iv		
v	Section 44BB	35v		
vi	Section 44BBA	35vi		
vii	Section 44DA	35 vii	(item 4 of Form 3CE)	
viii	First Schedule of Income-tax Act (other than 115B)	35viii		
ix	Total (35i to 35viii)	35 ix		
36	Net profit or loss from business or profession other than speculative and specified business (34 + 35 ix)	36		
37	Net Profit or loss from business or profession other than speculative business and specified business after applying rules 7A, 7B or 8, if applicable (If rule 7A, 7B or 8 is not applicable, enter same figure as in 36) (If loss take the figure to 2i of item E) (37a+ 37b + 37c + 37d + 37e + 37f)	A37		

	a	Income chargeable under rule 7	37a		
	b	Deemed income chargeable under rule 7A	37b		
	c	Deemed income chargeable under rule 7B(1)	37c		
	d	Deemed income chargeable under rule 7B(1A)	37d		
	e	Deemed income chargeable under rule 8	37e		
	f	Income other than rules 7A, 7B and rule 8 (Item No. 36)	37f		
38		Balance of income deemed to be from agriculture, after applying rule 7, 7A, 7B(1), 7B(1A) and rule 8 for the purpose of aggregation of income as per Finance Act [4c-(37a+37b+37c+37d+37e)]		38	
B	Computation of income from speculative business				
39	Net profit or loss from speculative business as per profit or loss account			39	
40	Additions in accordance with section 28 to 44DB			40	
41	Deductions in accordance with section 28 to 44DB			41	
42	Income from speculative business (if loss, take the figure to 6xvi of schedule CFL)			B42	
C	Computation of income from specified business under section 35AD				
43	Net profit or loss from specified business as per profit or loss account			43	
44	Additions in accordance with section 28 to 44DB			44	
45	Deductions in accordance with section 28 to 44DB (other than deduction under section,- (i) 35AD, (ii) 32 or 35 on which deduction u/s 35AD is claimed)			45	
46	Profit or loss from specified business 43+44-45)			46	
47	Deductions in accordance with section 35AD(1)			47	
48	Income from Specified Business (46-47) (if loss, take the figure to 7xv i of schedule CFL)			48	
49	Relevant clause of sub-section (5) of section 35AD which covers the specified business (to be selected from drop down menu)			C49	
D	Income chargeable under the head 'Profits and gains from business or profession' (A37+B42+C48)				D
E	Intra-head set off of business loss of current year				
	Sl.	Type of Business income	Income of current year (Fill this column only if figure is zero or positive)	Business loss set off	Business income remaining after set off
			(1)	(2)	(3) = (1) – (2)
	i	Loss to be set off (Fill this row only if figure is negative)		(A37)	
	ii	Income from speculative business	(B42)		
	iii	Income from specified business	(C48)		
	iv	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)

DEPRECIATION ON PLANT AND MACHINERY

Schedule DOA

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

DEP

2	Building (not including land)			
a	Block entitled for depreciation @ 5 per cent (Schedule DOA- 14ii or 15ii as applicable)	2a		
b	Block entitled for depreciation @ 10 per cent (Schedule DOA- 14iii or 15iii as applicable)	2b		
c	Block entitled for depreciation @ 40 per cent (Schedule DOA- 14iv or 15iv as applicable)	2c		
d	Total depreciation on building (total of 2a + 2b + 2c)	2d		
3	Furniture and fittings (Schedule DOA- 14v or 15v as applicable)		3	
4	Intangible assets (Schedule DOA- 14vi or 15vi as applicable)		4	
5	Ships (Schedule DOA- 14vii or 15vii as applicable)		5	
6	Total depreciation (1e+2d+3+4+5)		6	

Schedule DCG Deemed Capital Gains on sale of depreciable assets

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

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

Sl No	Expenditure of the nature referred to in section	Amount, if any, debited to profit and loss account	Amount of deduction allowable	Amount of deduction in excess of the amount debited to profit and loss account
(1)	(2)	(3)	(4) = (3) – (2)	
i	35(1)(i)			
ii	35(1)(ii)			
iii	35(1)(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						
A Short-term Capital Gains (STCG) (Sub-items 4 & 5 are not applicable for residents)								
Short-term Capital Gains	1	From sale of land or building or both (fill up details separately for each property)(in case of co-ownership, enter your share of capital gain)						
		Date of purchase/ acquisition	DD/MM/YYYY					
		Date of sale/transfer	DD/MM/YYYY					
	a	i	Full value of consideration received/receivable	ai				
		ii	Value of property as per stamp valuation authority	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	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	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)			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				
C	Short-term capital gains from slump sale (2Aiii-2B)			A2c				
3	From sale of equity share or unit of equity oriented Mutual Fund (MF) or unit of a business trust on which STT is paid under section 111A or 115AD(1)(b)(ii) proviso (for FII)							

4	For NON-RESIDENT, not being an FII- from sale of shares or debentures of an Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)			
	a	STCG on transactions on which securities transaction tax (STT) is paid	A4a	
	b	STCG on transactions on which securities transaction tax (STT) is not paid	A4b	
5	For NON-RESIDENTS- from sale of securities (other than those at A3 above) by an FII as per section 115AD			
	a	i	In case securities sold include shares of a company other than quoted shares, enter the following details	
		a	Full value of consideration received/receivable in respect of unquoted shares	ia
			b	Fair market value of unquoted shares determined in the prescribed manner
	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 (5aiii – bv)	5c	
	d	Loss to be disallowed u/s 94(7) or 94(8)- for example if security bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such security to be ignored (Enter positive value only)	5d	
	e	Short-term capital gain on securities (other than those at A3 above) by an FII (5c +5d)	A5e	
6	From sale of assets other than at A1 or A2 or A3 or A4 or A5 above			
A	i	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
	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	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 (6aiii – bv)	6c	
	D	In case of asset (security/unit) loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)	6d	
	E	Deemed Short-term capital gains on depreciable assets (6 of schedule- DCG)	6e	
f	Deduction under section 54D/54G/54GA	6f		
g	STCG on assets other than at A1 or A2 or A3 or A4 or A5 above (6c + 6d + 6e – 6f)	A6g		
7	Amount deemed to be Short-term capital gains			
a	Whether any amount of unutilised capital gain on asset transferred during the previous years shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below			

	Sl.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired/constructed		Amount not used for new asset or remained unutilised in Capital gains account (X)					
				Year in which asset acquired/constructed	Amount 349 utilized out of Capital Gains account						
	i	2019-20	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) (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 obtained (Y/N)	TRC	Section of I.T. Act	Rate as per I.T. Act	Applicable rate (6 or 9%)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
	I										
	II										
	a	Total amount of STCG not chargeable to tax in India as per DTAA							A9a		
	b	Total amount of STCG chargeable to tax at special rates in India as per DTAA							A9b		
	10	Total Short-term Capital Gain (A1e+ A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7 + A8-A9a)							A10		
	B	Long-term capital gain (LTCG) (Sub-items 6, 7 & 8 are not applicable for residents)									
	1	From sale of land or building or both (fill up details separately for each property) (in case of co-ownership, enter your share of Capital Gain)									
		Date of purchase/acquisition	DD/MM/YYYY	Date of sale/transfer	DD/MM/YYYY						
Long-term Capital Gains	a	i	Full value of consideration received/receivable				ai				
		ii	Value of property as per stamp valuation authority				aii				
		iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (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				
		iii	Cost of acquisition with indexation				biia				
		iiib	Total cost of improvement with indexation				biib				
			(a) Cost of Improvement								
			(b) Year of Improvement								
			(c) Cost of Improvement with Indexation								
			Add Row								
		iii	Expenditure wholly and exclusively in connection with transfer				biii				
		iv	Total (bi+bi+bii +biii)				biv				
	c	Balance (aiii – biv)							1c		
	d	Deduction under section 54D/54EC/54G/54GA (Specify details in item D below)							1d		
	e	Long-term Capital Gains on Immovable property (1c – 1d)							B1e		
	f	In case of transfer of immovable property, please furnish the following details (see note)									
		S.No.	Name of buyer(s)	PAN/Aadhaar No. of buyer(s)	Percentage share	Amount	Address of property, Country code, ZIP code	Pin code	State		

	NOTE ►	Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents. In case of more than one buyer, please indicate the respective percentage share and amount.			
2	From slump sale				
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 (2a _{iii} – 2b)	2c		
	d	Deduction u/s 54EC	2d		
e	Long-term capital gains from slump sale (2c-2d)			B2e	
3	From sale of bonds or debenture (other than capital indexed bonds issued by Government)				
a	Full value of consideration		3a		
b	Deductions under section 48				
i		Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB	bi		
	ii	Cost of acquisition without indexation	bii		
	iii	Cost of improvement without indexation	biii		
	iv	Expenditure wholly and exclusively in connection with transfer	Biv		
	v	Total (bi + bii +biii+biv)	bv		
c	LTCG on bonds or debenture – (3a-bv)			B3c	
4	From sale of listed securities (other than a unit) or zero coupon bonds where proviso under section 112(1) is applicable				
a	Full value of consideration		4a		
b	Deductions under section 48				
i		Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB	bi		
	ii	Cost of acquisition without indexation	bii		
	iii	Cost of improvement without indexation	biii		
	iv	Expenditure wholly and exclusively in connection with transfer	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)			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	Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB	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)						B9c
			10	Amount deemed to be long-term capital gains						
			a	Whether any amount of unutilised capital gain on asset transferred during the previous year shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below						
	S.no	Previous year in which asset transferred	Section under which deduction claimed in	New asset acquired/constructed	Year in which asset acquired/constructed	Amount utilised out of Capital Gains account	Amount not used for new asset or remained unutilised in Capital Gains account (X)			
	i	2019-20	54D//54G/54GA							
			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
				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)
			a	Total amount of LTCG not chargeable to tax in India as per DTAA						B12a
			b	Total amount of LTCG chargeable to tax at special rates in India as per DTAA						B12b
			13	Total Long-term capital gain] [B1e + B2e + B3c + B4c + B5 + B6 + B7c + B8+ B9e+ B10+B11-12a]						B13
			C1	Sum of Capital Gain Incomes (9ii + 9iii + 9iv + 9v + 9vi + 9vii + 9viii of table E below)						C1
			C2	Income from transfer of Virtual Digital Assets (Item No. B of Schedule VDA)						C2
			C3	Income chargeable under the head "CAPITAL GAINS" (C1 + C2)						C3
			D	Information about deduction claimed against Capital Gains						
			I	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				

	c	iv	Amount of deduction claimed	biv		
		Deduction claimed u/s 54G				
		i	Date of transfer of original asset	ci	dd/mm/yyyy	
		ii	Cost and expenses incurred for purchase or construction of new asset	cii		
		iii	Date of purchase/construction of new asset in an area other than urban area	ciii	dd/mm/yyyy	
	iv	Amount deposited in Capital Gains Accounts Scheme before due date	civ			
	v	Amount of deduction claimed	cv			
	d	Deduction claimed u/s 54GA				
		i	Date of transfer of original asset from urban area	di	dd/mm/yyyy	
		ii	Cost and expenses incurred for purchase or construction of new asset	dii		
		iii	Date of purchase/construction of new asset in SEZ	diii	dd/mm/yyyy	
		iv	Amount deposited in Capital Gains Accounts Scheme before due date	div		
	v	Amount of deduction claimed	dv			
	e	Total deduction claimed (1a + 1b + 1c + 1d)				e
		E				

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

Sl.	Type of Capital Gain	Gain of current year (Fill this column only if computed figure is positive)	Short-term capital loss set off				Long-term capital loss set off			Current year's capital gains remaining after set off (9=1-2-3-4-5-6-7-8) remaining after set off (9=1-2-3-4-5-6-7-8)
			15%	30%	applicable rate	DTAA rates	10%	20%	DTAA rates	
		1	2	3	4	5	6	7	8	9
i	Loss to be set off (Fill this row if figure computed is negative) →		(A3e*+ A4a*+ A8a*)	(A5e*+ A8b*)	(A1e*+ A2c*+A4b*+ A6g*+A7*+A8c*)	A9b	(B4c*+ B7c*+ B9e*+ B11a1*+B11a2*)	(B5*+ B8*+ B2e*+B3c*+ B6*+B9e*+ B10*+ B11b*)	B12b	
ii	Short-term capital gain	15%	(A3e*+ A4a*+ A8a*)							
iii	Short-term capital gain	30%	(A5e*+ A8b*)							
iv	Short-term capital gain	applicable rate	(A1e*+ A2c*+A4b*+A6g*+A7*+A8c*)							
v	Short-term capital gain	DTAA rates				A9b				
vi	Long-term capital gain	10%	(B4c*+ B7c*+ B9e*+ B11a1*+B11a2*)							
vii	Long-term capital gain	20%	(B1e*+ B2e*+B3c*+B6*+ B9e*+ B10*+ B11b*)							
viii	Long-term capital gain	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 15/12 (iii)	to 16/12 to 15/3 (iv)	16/3 to 31/3 (v)
1 Short-term capital gains taxable at the rate of 15% Enter value from item 5vi of schedule BFLA, if any.					
2 Short-term capital gains taxable at the rate of 30% Enter value from item 5vii of schedule BFLA, if any.					
3 Short-term capital gains taxable at applicable rates Enter value from item 5viii of schedule BFLA, if any.					
4 Short-term capital gains taxable at DTAA rates Enter value from item 5ix of schedule BFLA, if any.					
5 Long-term capital gains taxable at the rate of 10% Enter value from item 5x of schedule BFLA, if any.					
6 Long-term capital gains taxable at the rate of 20% Enter value from item 5xi of schedule BFLA, if any.					
7 Long-term capital gains taxable at the rate DTAA rates Enter value from item 5xii of schedule BFLA, if any.					

8	Capital gains on transfer of Virtual Digital Asset taxable at the rate of 30% <i>Enter value from item 17B of schedule SI, if any</i>				
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Schedule 112A From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A

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
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	4																					
	Add Rows																					

2	Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e related to sl. no. 1)				2	
	a	Income by way of winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB	2a			
	b	Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)	2b			
	i	(i) Cash credits u/s 68	bi			
	ii	(ii) Unexplained investments u/s 69	bii			
	iii	(iii) Unexplained money etc. u/s 69A	biii			
	iv	(iv) Undisclosed investments etc. u/s 69B	biv			
	v	(v) Unexplained expenditure etc. u/s 69C	bv			
	vi	(vi) Amount borrowed or repaid on hundi u/s 69D	bvi			
	c	Any other income chargeable at special rate (total of ci to cxix)	2c			
	i	Dividends received by non-resident (not being a 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)	cvi			
	viii	Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii)	cvi			
	ix	Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b) (A) & 115A(1)(b)(B)	cix			
	x	Income by way of interest from bonds purchased in foreign currency by non-residents - chargeable u/s 115AC	cx			
	xi	Income by way of dividend from GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC	cx			
	xii	Income (other than dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)	cxii			
	xiii	Income by way of interest received by an FII on bonds or Government securities referred to in section 194LD - chargeable as per proviso to section 115AD(1)(i)	cxiii			
	xiv	Income received by non-residents sportsmen or sports associations chargeable u/s 115BBA	cxiv			

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

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

i	Loss to be set off (Fill this row only, if computed figure is negative)	→	(4 of Schedule -HP)	(2v of item E of Schedule BP)	(6 of Schedule-OS)	
ii	House property		(4 of Schedule HP)			
iii	Business (excluding Income from life insurance business u/s 115B, speculation income and income from specified business)		(A37 of Schedule BP)			
iv	Income from life insurance business u/s 115B		(3iv of item E of Sch. BP)			
v	Speculation income		(3ii of item E of Sch. BP)			
vi	Specified business income u/s 35AD		(3iii of item E of Sch. BP)			
vii	Short-term capital gain taxable @ 15%		(9ii of item E of Schedule CG)			
viii	Short-term capital gain taxable @ 30%		(9iii of item E of Schedule CG)			
ix	Short-term capital gain taxable at applicable rates		(9iv of item E of Schedule CG)			
x	Short-term capital gain taxable at special rates in India as per DTAA		(9v of item E of Schedule CG)			
xi	Long-term capital gain taxable @ 10%		(9vi of item E of Schedule CG)			
xii	Long-term capital gain taxable @ 20%		(9vii of item E of Schedule CG)			
xiii	Long-term capital gains taxable at special rates in India as per DTAA		(9viii of item E of Schedule CG)			
xiv	Net income from other sources chargeable at normal applicable rates		(6 of Schedule OS)			
xv	Profit from the activity of owning and maintaining race horses		(8e of Schedule OS)			
xvi	Income from other sources taxable at special rates in India as per DTAA		(2e of Schedule OS)			
xvii	Total loss set off					
xviii	Loss remaining after set-off (i - xvii)					

Schedule BFLA		Details of Income after Set off of Brought Forward Losses of earlier years				
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 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 loss	Amount as adjusted on account of opting for taxation under section 115BAD	Brought forward Business loss 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	2022-23											
xiv	Total of earlier year losses b/f											
xv	Adjustment of above losses in Schedule BFLA		(2i of Schedule BFLA)		(2ii of Schedule BFLA)	(2iv of Schedule BFLA)	(2v of Schedule BFLA)	(2iii of schedule BFLA)				(2xiii of Schedule BFLA)

xvi	2023-24 (Current year losses)	(2xvii of Schedule CYLA)	(3xvii of Schedule CYLA)	(B42 of Schedule BP, if -ve)	(C48 of Schedule BP, if -ve)	(A4b of Schedule BP, if -ve)	(2x+3x+4x+5x) of item E of Schedule CG)	(6x+7x+8x) of item E of Schedule CG)	(8e of Schedule OS, if -ve)
xvii	Current year loss distributed among the unit-holder (Applicable for Investment fund only)								
xviii	Current year losses to be carried forward (xvi-xvii)								
xix	Total loss Carried forward to future years (xiv-xv+xviii)								

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

Schedule ICDS		Effect of Income Computation Disclosure Standards on profit	
Sl. No.	ICDS	Amount (+) or (-)	
(i)	(ii)	(iii)	
I	Accounting Policies		
II	Valuation of Inventories (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)		

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

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

DEDUCTION U/S 10AA

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

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

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

DEDUCTION U/S 80-IC

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

					(C)	(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	2022-23					
xiii	Current AY (<i>enter 1 -2, if 1>2 else enter 0</i>)					
xiv	Total					
5	Amount of tax credit under section 115JD utilised during the year [total of item No. 4 (C)]				5	
6	Amount of AMT liability available for credit in subsequent assessment years [total of 4 (D)]				6	

Schedule SI

SPECIAL RATE]

12b	115AC (Income by way of dividend received by non-resident from GDR purchased in foreign currency)	<input type="checkbox"/>	10	(part of 2cxiof Schedule OS)
13	115BB (Winnings from lotteries, puzzles, races, games etc.)	<input type="checkbox"/>	30	(2a of Schedule OS)
14	115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D)	<input type="checkbox"/>	60	(2b of Schedule OS)
15	115BBF (Income from patent)			
	a Income under head business or profession	<input type="checkbox"/>	10	(3d of Schedule BP)
	b Income under head other sources	<input type="checkbox"/>	10	(2cxv of Schedule OS)
16	115BBG (Income from transfer of carbon credits)			
	a Income under head business or profession	<input type="checkbox"/>	10	(7e of Schedule BP)
	b Income under head other sources	<input type="checkbox"/>	10	(2cxvi of Schedule OS)
17	115BBH (Income from transfer of Virtual Digital Asset)			
	a. Income under head business or profession	<input type="checkbox"/>	30	3f of Schedule BP
	b. Income under head Capital Gain	<input type="checkbox"/>	30	(C2 of Schedule CG)
18	115A(1)(b) (A) & 115A(1)(b)(B) (Income of a non-resident from Royalty)	<input type="checkbox"/>	10	(part of 2cviii of Schedule OS)
19	Income from other sources chargeable at special rates in India as per DTAA	<input type="checkbox"/>		(part of 2e of Schedule OS)
20	Pass Through Income in the nature of Short-term Capital Gain chargeable @ 15% u	<input type="checkbox"/>	15	(part of 5vi of Schedule BFLA)
21	Pass Through Income in the nature of Short-term Capital Gain chargeable @ 30%	<input type="checkbox"/>	30	(part of 5vii of Schedule BFLA)
22	Pass Through Income in the nature of Long-term Capital Gain chargeable @ 10%	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)
23	Pass Through Income in the nature of Long-term Capital Gain chargeable @ 10% - u/s other than 112A	<input type="checkbox"/>	10	(part of 5ix of Schedule BFLA)
24	Pass Through Income in the nature of Long-term Capital Gain chargeable @ 20%	<input type="checkbox"/>	20	(part of 5xi of Schedule BFLA)
25	Pass through income in the nature of income from other source chargeable at special rates	<input type="checkbox"/>		(2d of Schedule OS)
26	Any other income chargeable at special rate (Please choose from dropdown menu)	<input type="checkbox"/>		(part of 2c of Schedule OS)
	Total			

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

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

v	Net Agricultural income for the year (i – ii – iii + iv) (enter nil if loss)		2					
	vi In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details (Fill up details separately for each agricultural land)							
	a	Name of district along with pin code in which agricultural land is located						
	b	Measurement of agricultural land in Acre						
	c	Whether the agricultural land is owned or held on lease (drop down to be provided)						
	d	Whether the agricultural land is irrigated or rain-fed (drop down to be provided)						
3	Other exempt income (please specify) (3a+3b)		3					
a	Income u/s 10(23FB) or 10(23FBA) or 10 (23FC) or 10(23FCA) or 10(23FE) or 10(23FF) or 10(4D) (Please provide details of Acknowledgement Number and Date of Form Filed if 10(23FF) and 10(4D) is claimed) Add row option and drop down to be provided in utility for each section separately		3a					
b	Any other Income (Specify nature) – Add row option with free text to enter the nature of income to be provided in utility		3b					
4	Income not chargeable to tax as per DTAA							
	Sl. No.	Amount of income	Nature of income	Country name & Code	Article of DTAA	Head of Income	Whether obtained (Y/N)	TRC
	I							
	II							
	III	Total Income from DTAA not chargeable to tax						4
5	Pass through income not chargeable to tax (Schedule PTI)		5					
6	Total (1+2+3+4+5)		6					

Schedule PTI		Pass Through Income details from business trust or investment fund as per section 115UA, 115UB							
Sl.	Investment entity covered by section 115UA/115UB	Name of business trust/ investment fund	PAN of the business trust/ investment fund	Sl.	Head of income	Current year income	Share of current year loss distributed by Investment fund	Net Income/Loss 9=7-8	TDS on such amount, if any
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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 (DD/MM/YYYY)	Date 2 (DD/MM/YYYY)	Date 3 (DD/MM/YYYY)	Date 4 (DD/MM/YYYY)	Date 5 (DD/MM/YYYY)	Date 6 (DD/MM/YYYY)
	6	Name of Bank and Branch						
	7	BSR Code						
8	Serial number of challan							
9	Amount deposited							

Schedule FSI

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

INCOME FROM OUTSIDE INDIA AND TAX RELIEF

A2 Details of Foreign Custodial Accounts held (including any beneficial interest) at any time during the calendar year ending on 31st day of December, 2022												
Sl No	Country name	Country code	Name of financial institution	Address of financial institution	ZIP code	Account number	Status	Account opening date	Peak balance during the period	Closing balance	Gross amount paid/credited to the account during the period <i>(drop down to be provided specifying nature of amount viz. interest/dividend/proceeds from sale or redemption of financial assets/other income)</i>	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
(i)												
(ii)												
A3 Details of Foreign Equity and Debt Interest held (including any beneficial interest) in any entity at any time during the calendar year ending on 31st day of December, 2022												
Sl No	Country name	Country code	Name of entity	Address of entity	ZIP code	Nature of entity	Date of acquiring the interest	Initial value of the investment	Peak value of investment during the period	Closing value	Total gross amount paid/credited with respect to the holding during the period	Total gross proceeds from sale or redemption of investment during the period
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
(i)												
(ii)												
A4 Details of Foreign Cash Value Insurance Contract or Annuity Contract held (including any beneficial interest) at any time during the calendar year ending on 31st day of December, 2022												
Sl No	Country name	Country code	Name of financial institution in which insurance contract held	Address of financial institution	ZIP code	Date of contract	The cash value or surrender value of the contract	Total gross amount paid/credited with respect to the contract 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 day of December, 2022												
Sl No	Country Name and code	Zip Code	Nature of entity	Name and Address of the Entity	Nature of Interest- Direct/ 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
(2)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(i)												
(ii)												
C Details of Immovable Property held (including any beneficial interest) at any time during the calendar year ending on 31st December, 2022												
Sl No	Country Name and code	ZIP code	Address of the Property	Ownership- Direct/ Beneficial owner/ Beneficiary	Date of acquisition	Total Investment (at cost) (in rupees)	Income derived from the property	Nature of Income	Income taxable and offered in this return			
									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 on 31 st day of December, 2022												
Sl No	Country Name and code	Zip Code	Nature of Asset	Ownership- Direct/ Beneficial owner/ Beneficiary	Date of acquisition	Total Investment (at cost) (in rupees)	Income derived from the asset	Nature of Income	Income taxable and offered in this return			
									Amount	Schedule where offered	Item number of schedule	
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(i)												
(ii)												
E Details of account(s) in which you have signing authority held (including any beneficial interest) at any time calendar year ending on 31 st day of December, 2022 and which has not been included in A to D above.												
Sl No	Name of the Institution in which the account is held	Address of the Institution	Zip Code	Name of the account holder	Account Number	Peak Balance/ Investment during the year (in rupees)	Whether income accrued is taxable in your hands?	If (7) is yes, Income accrued in the account	If (7) is yes, Income offered in this return			
									Amount	Schedule where offered	Item number of schedule	
(1)	(2)	(3a)	(3b)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(i)												
(ii)												
F Details of trusts, created under the laws of a country outside India, in which you are a trustee, beneficiary or settlor												
Sl No	Country Name and code	Zip Code	Name and address of the trust	Name and address of trustees	Name and address of Settlor	Name and address of Beneficiaries	Date since position held	Whether income derived is taxable in your hands?	If (8) is yes, Income derived from the trust	If (8) is yes, Income offered in this return		
										Amount	Schedule where offered	Item number of schedule
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(i)												
(ii)												
G Details of any other income derived from any source outside India which is not included in,- (i) items A to F above and, (ii) income under the head business or profession												
Sl No	Country Name and code	Zip Code	Name and address of the person from whom derived	Income derived	Nature of income	Whether taxable in your hands?	If (6) is yes, Income offered in this return					
							Amount	Schedule where offered	Item number of schedule			
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)			
(i)												
(ii)												
NOTE Please refer to instructions for filling out this schedule.												

Schedule GST INFORMATION REGARDING TURNOVER/GROSS RECEIPT REPORTED FOR GST

DETAILS OF GST

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

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

	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

C Details of Tax Collected at Source (TCS) [As per Form No. 27D issued by the Collector(s)]

TCS ON INCOME

FORM No.	ITR-6	INDIAN INCOME TAX RETURN [For Companies other than companies claiming exemption under section 11] (See rule 12) (Please refer instructions)	Assessment Year			
			2	0	2	3

Part A-GEN		GENERAL		
PERSONAL INFORMATION	(A1) Name		(A2) PAN	
	(A3) Is there any change in the company's name? If yes, please furnish the old name		(A4) Corporate Identity Number (CIN) issued by MCA	
	(A8) Flat/Door/Block No	(A9) Name of Premises/Building/Village	(A5) Date of incorporation (DD/MM/YYYY)	(A6) Date of commencement of business (DD/MM/YYYY)
	(A10) Road/Street/Post Office	(A11) Area/Locality	(A7) Type of company (Tick any one) <input checked="" type="checkbox"/>	
	(A12) Town/City/District	(A13) State	(A14) Pin code/Zip code	If a public company write 6, and if private company write 7 (as defined in section 3 of The Companies Act)
		(A15) Country		
	(A16) Office Phone Number with STD code/ Mobile No. 1	(A17) Mobile No. 2	(A18) E-mail Address-1	
	E-mail Address-2			
	FILING STATUS	(A19) (i) Filed u/s (Tick)[Please see instruction]	<input type="checkbox"/> 139(1)- On or Before due date, <input type="checkbox"/> 139(4)- After due date, <input type="checkbox"/> 139(5)- Revised Return, <input type="checkbox"/> 92CD-Modified return, <input type="checkbox"/> 119(2)(b)- after condonation of delay, <input type="checkbox"/> 170A- After order by the tribunal or court	
		(ii) Or filed in response to notice u/s	<input type="checkbox"/> 139(9), <input type="checkbox"/> 142(1), <input type="checkbox"/> 148, 153C	
(b) If revised/ defective/Modified, then enter Receipt No and Date of filing original return (DD/MM/YYYY)		____/____/____		
(c) If filed, in response to notice u/s 139(9)/142(1)/148/153C or order u/s 119(2)(b) or order referred to in section 170A , enter Unique Number /Document Identification Number and date of such notice/order, or if filed u/s 92CD enter date of advance pricing agreement		____/____/____		
(d) Residential Status (Tick) <input checked="" type="checkbox"/> Resident <input type="checkbox"/> Non-Resident				
(e) Have you opted for taxation under section 115BA/115BAA/115BAB ? (drop down to be provided in e-filing utility) (applicable on Domestic Company) If yes, please furnish the AY in which said option is exercised for the first time along with date of filing of relevant form (10-IB/ 10-IC/ 10-ID) & acknowledgment number. If no, whether you are choosing to opt for taxation under section 115BA/115BAA/115BAB this year? (drop down to be provided in e-filing utility) Please provide the date of filing of relevant form (10-IB/10-IC/10-ID) & acknowledgment number.				
(f) Whether total turnover/ gross receipts in the previous year 2020-2021 exceeds 400 crore rupees? (Yes/No) (applicable for Domestic Company)				
(g) Whether assessee is a resident of a country or specified territory with which India has an agreement referred to in sec 90 (1) or Central Government has adopted any agreement under sec 90A(1)?				
(h) In the case of non-resident, is there a Permanent Establishment (PE) in India (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				

	(i)	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).		
	(j)	Whether assessee is required to seek registration under any law for the time being in force relating to companies? If yes, please provide details.		
AUDIT INFORMATION		Act under which registration required		
		Date of Registration	(DD/MM/YYYY)	Registration Number
	(k)	Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015 (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No		
	(l)	Whether assessee has a unit located in an International Financial Services Centre and derives income solely in convertible foreign exchange? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No		
	(m)	Whether the assessee company is under liquidation (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No		
	(n)	Whether you are an FII / FPI? Yes/No If yes, please provide SEBI Regn. No.		
	(o)	Whether the company is a producer company as defined in Sec.581A of Companies Act, 1956? <input type="checkbox"/> Yes <input type="checkbox"/> No		
	(p)	Whether this return is being filed by a representative assessee? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information -		
		(1)	Name of the representative assessee	
		(2)	Capacity of the Representative (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 recognised as start up by DPIIT		<input type="checkbox"/> Yes <input type="checkbox"/> No
		1	If yes, please provide start up recognition number allotted by the DPIIT	
		2	Whether certificate from inter-ministerial board for certification is received?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	3	If yes provide the certification number		
	4	Whether declaration in Form-2 in accordance with para 5 of DPIIT notification dated 19/02/2019 has been filed before filing of the return?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
	5	If yes, provide date of filing Form-2		
(a1)	Whether liable to maintain accounts as per section 44AA? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No			
(a2)	Whether assessee is declaring income only under section 44AE/ 44B/ 44BB/ 44BBA/ 44BBB/44D? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No			
(a2i)	If No, Whether during the year total sales/turnover/gross receipts of business is between 1 Crore Rupees but does not exceed 10 Crore Rupees? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No, turnover does not exceed 1 crore <input type="checkbox"/> No, turnover exceeds 10 crores			
(a2ii)	If (a2i) is Yes, whether aggregate of all amounts received, including amount received for sales, turnover or gross receipts or on capital account such as capital contribution, loans etc. during the previous year, in cash & non-a/c payee cheque/DD, does not exceed five per cent of said amount? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No			
(a2iii)	If (a2i) is Yes, whether aggregate of all payments made including amount incurred for expenditure or on capital account such as asset acquisition, repayment of loan etc., in cash & non-a/c payee cheque/DD, during the previous year does not exceed five per cent of the said payment (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No			
(b)	Whether liable for audit under section 44AB? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No (Note to Systems: For cases where a2i exceeds INR 10 crores, this should be an automatic Yes.)			
(c)	If (b) is Yes, whether the accounts have been audited by an accountant? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, furnish the following information below			

	(1)	Mention the date of furnishing of audit report (DD/MM/YYYY)			
	(2)	Name of the auditor signing the tax audit report			
	(3)	Membership No. of the auditor			
	(4)	Name of the auditor (proprietorship/ firm)			
	(5)	Proprietorship/firm registration number			
	(6)	Permanent Account Number (PAN/Aadhaar No.) of the auditor (proprietorship/ firm)			
	(7)	Date of audit report			
(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 Instruction 5)				
	Sl. No.	Section Code	Date (DD/MM/YYYY)		
(e)	Mention the <u>Act, section</u> and date of furnishing the audit report under any Act other than the Income-tax Act				
	Act and section	(DD/MM/YY)	Act and section	(DD/MM/YY)	
HOLDING STATUS	(a)	Nature of company (select 1 if holding company, select 2 if a subsidiary company, select 3 if both, select 4 if any other)			
	(b)	If subsidiary company, mention the details of the Holding Company			
		PAN	Name of Holding Company	Address of Holding Company	Percentage of Shares held
	(c)	If holding company, mention the details of the subsidiary companies			
	PAN	Name of Subsidiary Company	Address of Subsidiary Company	Percentage of Shares held	
BUSINESS ORGANISATION	(a)	In case of amalgamating company, mention the details of amalgamated company			
		PAN	Name of Amalgamated Company	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
(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
	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 AND ITS BUSINESS	Nature of company				(Tick) <input checked="" type="checkbox"/>	
	1	Whether a public sector company as defined in section 2(36A) of the Income-tax Act			<input type="checkbox"/> Yes <input type="checkbox"/> No	
	2	Whether a company owned by the Reserve Bank of India			<input type="checkbox"/> Yes <input type="checkbox"/> No	
	3	Whether a company in which not less than forty percent of the shares are held (whether singly or taken together) by the Government or the Reserve Bank of India or a corporation owned by that Bank			<input type="checkbox"/> Yes <input type="checkbox"/> No	
	4	Whether a banking company as defined in clause (c) of section 5 of the Banking Regulation Act, 1949			<input type="checkbox"/> Yes <input type="checkbox"/> No	
	5	Whether a scheduled Bank being a bank included in the Second Schedule to the Reserve Bank of India Act, 1934			<input type="checkbox"/> Yes <input type="checkbox"/> No	

6	Whether a company registered with Insurance Regulatory and Development Authority (established under sub-section (1) of section 3 of the Insurance Regulatory and Development Authority Act, 1999)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
7	Whether a company being a non-banking Financial Institution	<input type="checkbox"/> Yes	<input type="checkbox"/> No
8	Whether the company is unlisted? If yes, please ensure to fill up the Schedule SH-1 and Schedule AL-1	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Nature of business or profession, if more than one business or profession indicate the three main activities/ products (Other than those declaring income under section 44AE)			
S.No.	Code [Please see instruction No.7(i)]	Description	
(i)			
(ii)			
(iii)			

Part A-BS		BALANCE SHEET AS ON 31 ST DAY OF MARCH, 2023 OR AS ON THE DATE OF AMALGAMATION			
EQUITY AND LIABILITIES	I	Equity and Liabilities			
	1	Shareholder's fund			
		A	Share capital		
			i	Authorised	Ai
			ii	Issued, Subscribed and fully Paid up	Aii
			iii	Subscribed but not fully paid	Aiii
			iv	Total (Aii + Aiii)	Aiv
			B	Reserves and Surplus	
			i	Capital Reserve	Bi
			ii	Capital Redemption Reserve	Bii
			iii	Securities Premium Reserve	Biii
			iv	Debenture Redemption Reserve	Biv
			v	Revaluation Reserve	Bv
			vi	Share options outstanding amount	Bvi
			vii	Other reserve (specify nature and amount)	
			a		vii a
			b		vii b
			c	Total (vii a + vii b)	Bvii
			viii	Surplus i.e. Balance in profit and loss account (Debit balance to be shown as -ve figure)	Bviii
			ix	Total (Bi + Bii + Biii + Biv + Bv + Bvi + Bvii + Bviii) (Debit balance to be shown as -ve figure)	Bix
			C	Money received against share warrants	1C
			D	Total Shareholder's fund (Aiv + Bix + 1C)	1D
		2	Share application money pending allotment		
		i	Pending for less than one year	i	
		ii	Pending for more than one year	ii	
		iii	Total (i + ii)	2	
	3	Non-current liabilities			
		A	Long-term borrowings		
			i	Bonds/ debentures	
			a	Foreign currency	ia

	b	Rupee	ib				
	c	Total (ia + ib)			ic		
ii	Term loans						
	a	Foreign currency	ia				
	b	Rupee loans					
	1	From Banks	b1				
	2	From others	b2				
	3	Total (b1 + b2)	b3				
	c	Total Term loans (ia + b3)			iic		
iii	Deferred payment liabilities					iii	
iv	Deposits from related parties (<i>see instructions</i>)					iv	
v	Other deposits					v	
vi	Loans and advances from related parties (<i>see instructions</i>)					vi	
vii	Other loans and advances					vii	
viii	Long-term maturities of finance lease obligations					viii	
ix	Total Long-term borrowings (ic + iic + iii + iv + v + vi + vii + viii)					3A	
B	Deferred tax liabilities (net)					3B	
C	Other long-term liabilities						
	i	Trade payables	i				
	ii	Others	ii				
	iii	Total Other long-term liabilities (i + ii)			3C		
D	Long-term provisions						
	i	Provision for employee benefits	i				
	ii	Others	ii				
	iii	Total (i + ii)			3D		
E	Total Non-current liabilities (3A + 3B + 3C + 3D)					3E	
4	Current liabilities						
A	Short-term borrowings						
	i	Loans repayable on demand					
	a	From Banks	ia				
	b	From Non-Banking Finance Companies	ib				
	c	From other financial institutions	ic				
	d	From others	id				
	e	Total Loans repayable on demand (ia + ib + ic + id)			ie		
ii	Deposits from related parties (<i>see instructions</i>)					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	Trade payables						
	i	Outstanding for more than 1 year	i				
	ii	Others	ii				
	iii	Total Trade payables (i + ii)			4B		
C	Other current liabilities						

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

	c	Total (iia + iib)	iic		
	iii	Investments in Preference shares	iii		
	iv	Investments in Government or trust securities	iv		
	v	Investments in Debenture or bonds	v		
	vi	Investments in Mutual funds	vi		
	vii	Investments in Partnership firms	vii		
	viii	Others Investments	viii		
	ix	Total Non-current investments (i + iic + iii + iv + v + vi + vii + viii)			Bix
	C	Deferred tax assets (Net)			C
	D	Long-term loans and advances			
	i	Capital advances	i		
	ii	Security deposits	ii		
	iii	Loans and advances to related parties (<i>see instructions</i>)	iii		
	iv	Other Loans and advances	iv		
	v	Total Long-term loans and advances (i + ii + iii + iv)			Dv
	vi	Long-term loans and advances included in Dv which is			
	a	for the purpose of business or profession	via		
	b	not for the purpose of business or profession	vib		
	c	given to shareholder, being the beneficial owner of share, or to any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act	vic		
	E	Other non-current assets			
	i	Long-term trade receivables			
	a	Secured, considered good	ia		
	b	Unsecured, considered good	ib		
	c	Doubtful	ic		
	d	Total Other non-current assets (ia + ib + ic)	id		
	ii	Others	ii		
	iii	Total (id + ii)			Eiii
	iv	Non-current assets included in Eiii which is due from shareholder, being the beneficial owner of share, or from any concern or on behalf/ benefit of such shareholder as per section 2(22)(e)	iv		
	F	Total Non-current assets (Av + Bix + C + Dv + Eiii)			IF
2		Current assets			
	A	Current investments			
	i	Investment in Equity instruments			
	a	Listed equities	ia		
	b	Unlisted equities	ib		
	c	Total (ia + ib)	ic		
	ii	Investment in Preference shares	ii		
	iii	Investment in government or trust securities	iii		
	iv	Investment in debentures or bonds	iv		
	v	Investment in Mutual funds	v		
	vi	Investment in partnership firms	vi		

	vii	Other investment	vii		
	viii	Total Current investments (ic + ii + iii + iv + v + vi + vii)			Aviii
B	Inventories				
	i	Raw materials	i		
	ii	Work-in-progress	ii		
	iii	Finished goods	iii		
	iv	Stock-in-trade (in respect of goods acquired for trading)	iv		
	v	Stores and spares	v		
	vi	Loose tools	vi		
	vii	Others	vii		
	viii	Total Inventories (i + ii + iii + iv + v + vi + vii)			Bviii
C	Trade receivables				
	i	Outstanding for more than 6 months	i		
	ii	Others	ii		
	iii	Total Trade receivables (i + ii + iii)			Ciii
D	Cash and cash equivalents				
	i	Balances with Banks	i		
	ii	Cheques, drafts in hand	ii		
	iii	Cash in hand	iii		
	iv	Others	iv		
	v	Total Cash and cash equivalents (i + ii + iii + iv)			Dv
E	Short-term loans and advances				
	i	Loans and advances to related parties (see instructions)	i		
	ii	Others	ii		
	iii	Total Short-term loans and advances (i + ii)			Eiii
	iv	Short-term loans and advances included in Eiii which is			
	a	for the purpose of business or profession	iva		
	b	not for the purpose of business or profession	ivb		
	c	given to a shareholder, being the beneficial owner of share, or to any concern or on behalf/ benefit of such shareholder as per section 2(22)(e)	ivc		
F	Other current assets				F
G	Total Current assets (Aviii + Bviii + Ciii + Dv + Eiii + F)				2G
Total Assets (1F + 2G)					II

Part A-BS – Ind AS

BALANCE SHEET AS ON 31ST DAY OF MARCH, 2023 OR AS ON THE DATE OF BUSINESS COMBINATION [applicable for a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015]

I	Equity and Liabilities				
I	Equity				
A	Equity share capital				
	i	Authorised	Ai		
	ii	Issued, Subscribed and fully paid up	Aii		
	iii	Subscribed but not fully paid	Aiii		
	iv	Total (Aii + Aiii)			Aiv

B	Other Equity				
i	Other Reserves				
	a	Capital Redemption Reserve	ia		
	b	Debenture Redemption Reserve	ib		
	c	Share Options Outstanding account	ic		
	d	Other (specify nature and amount)	id		
	e	Total other reserves (ia + ib + ic + id)	ie		
	ii	Retained earnings (Debit balance of statement of P&L to be shown as -ve figure)	ii		
	iii	Total (Bie + ii) (Debit balance to be shown as -ve figure)		Biii	
C	Total Equity (Aiv + Biii)			IC	
2	Liabilities				
A	Non-current liabilities				
I	Financial Liabilities				
	Borrowings				
	a	Bonds or debentures			
	1	Foreign currency	a1		
	2	Rupee	a2		
	3	Total (1 + 2)		a3	
	b	Term loans			
	1	Foreign currency	b1		
	2	Rupee loans			
		i	From Banks	i	
		ii	From other parties	ii	
		iii	Total (i + ii)	b2	
	3	Total Term loans (b1 + b2)		b3	
	c	Deferred payment liabilities		c	
	d	Deposits		d	
	e	Loans from related parties (see instructions)		e	
	f	Long-term maturities of finance lease obligations		f	
	g	Liability component of compound financial instruments		g	
	h	Other loans		h	
	i	Total borrowings (a3 + b3 + c + d + e + f + g + h)		i	
	j	Trade Payables		j	
	k	Other financial liabilities (Other than those specified in II under provisions)		k	
II	Provisions				
	a	Provision for employee benefits	a		
	b	Others (specify nature)	b		
	c	Total Provisions		IIc	
III	Deferred tax liabilities (net)			III	
IV	Other non-current liabilities				
	a	Advances	a		
	b	Others (specify nature)	b		
	c	Total Other non-current liabilities		IVc	
	Total Non-Current Liabilities (Ii + Ij + Ik + IIc + III + IVc)			2A	

B	Current liabilities			
I	Financial Liabilities			
i	Borrowings			
a	Loans repayable on demand			
	1	From Banks	1	
	2	From Other parties	2	
	3	Total Loans repayable on demand (1 + 2)	3	
b	Loans from related parties			b
c	Deposits			c
d	Other loans (specify nature)			d
	Total Borrowings (a3 + b + c + d)			Ii
ii	Trade payables			Iii
iii	Other financial liabilities			
a	Current maturities of long-term debt			a
b	Current maturities of finance lease obligations			b
c	Interest accrued			c
d	Unpaid dividends			d
e	Application money received for allotment of securities to the extent refundable and interest accrued thereon			e
f	Unpaid matured deposits and interest accrued thereon			f
g	Unpaid matured debentures and interest accrued thereon			g
h	Others (specify nature)			h
i	Total Other financial liabilities (a + b +c +d +e +f +g+ h)			Iiii
iv	Total Financial Liabilities (Ii + Iii + 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			
I	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			
	iii	Investments in Government or trust securities			
	iv	Investments in Debenture or bonds			
	v	Investments in Mutual funds			
	vi	Investments in Partnership firms			
	vii	Others Investments (specify nature)			
	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 HIII above which is-			
		a	for the purpose of business or profession	va		
		b	not for the purpose of business or profession	vb		
		c	given to shareholder, being the beneficial owner of share, or to any concern or on behalf/ benefit of such shareholder as per section 2(22)(e)	vc		
		IV	Other Financial Assets			
		i	Bank Deposits with more than 12 months maturity	i		
		ii	Others	ii		
		iii	Total of Other Financial Assets (i + ii)			HIV
		I	Deferred Tax Assets (Net)			I
		J	Other non-current Assets			
		i	Capital Advances	i		
		ii	Advances other than capital advances	ii		
		iii	Others (specify nature)	iii		
		iv	Total non-current assets (i + ii + iii)			J
		v	Non-current assets included in J above which is due from shareholder, being the beneficial owner of share, or from any concern or on behalf/ benefit of such shareholder as per section 2(22)(e)	v		
			Total non-current assets (Ad + B + Cd + Dc + Ed + F + Gc + HI + HII + HIII + 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				
	V Loans				
	i	Security Deposits	i		
	ii	Loans to related parties (<i>see instructions</i>)	ii		
	iii	Others (specify nature)	iii		
	iv	Total loans (i + ii + iii)			V
	v	Loans and advances included in V above which is-			
	a	for the purpose of business or profession	va		
	b	not for the purpose of business or profession	vb		
	c	given to a shareholder, being the beneficial owner of share, or to any concern or on behalf/ benefit of such shareholder as per section 2(22)(e)	vc		
	VI Other Financial Assets				
	Total Financial Assets (I + II + III + IV + V + VI)				
	C Current Tax Assets (Net)				
	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)				
	Total Assets (1 + 2)				

Part A- Manufacturing Account		Manufacturing Account for the financial year 2022-23 (<i>fill items 1 to 3 in a case where regular books of accounts are maintained, otherwise fill items 61 to 62 as applicable</i>)			
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 2022-23** (fill items 4 to 12 in a case where regular books of accounts are maintained, otherwise fill items 61 to 62 as applicable)

CREDITS TO TRADING ACCOUNT	4	Revenue from operations				
	A	Sales/ Gross receipts of business (net of returns and refunds and duty or tax, if any)				
		i	Sale of goods	i		
		ii	Sale of services	ii		
		iii	Other operating revenues (specify nature and amount)			
		a		iiia		
		b		iiib		
		c	Total (iiia + iiib)	iiic		
		iv	Total (i + ii + iiic)		Aiv	
		B	Gross receipts from Profession			B
		C	Duties, taxes and cess received or receivable in respect of goods and services sold or supplied			
		i	Union Excise duties	i		
		ii	Service tax	ii		
		iii	VAT/ Sales tax	iii		
		iv	Central Goods and Service Tax (CGST)	iv		
		v	State Goods and Services Tax (SGST)	v		
		vi	Integrated Goods and Services Tax (IGST)	vi		
		vii	Union Territory Goods and Services Tax (UTGST)	vii		
		viii	Any other duty, tax and cess	viii		
	ix	Total (i + ii + iii + iv + v + vi + vii + viii)		Cix		

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

Part A- P and L

Profit and Loss Account for the financial year 2022-23 (fill items 13 to 60 in a case where regular books of accounts are maintained, otherwise fill items 61 to 62 as applicable)

CREDITS TO PROFIT AND LOSS ACCOUNT	13	Gross profit transferred from Trading Account (12+12b)		13	
	14	Other income			
		i	Rent	i	
		ii	Commission	ii	
		iii	Dividend income	iii	
		iv	Interest income	iv	
		v	Profit on sale of fixed assets	v	
	vi	Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT)	vi		

	vii	Profit on sale of other investment	vii				
	viii	Gain (loss) on account of foreign exchange fluctuation u/s 43AA	viii				
	ix	Profit on conversion of inventory into capital asset u/s 28(via)	ix				
		(Fair Market Value of inventory as on the date of conversion)					
	x	Agricultural income	x				
	xi	Any other income (<i>specify nature and amount</i>)					
		A	Total (xia + xib)	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			
xii		Whether any compensation, included in 22xi, paid to non-residents	xii	Yes / No			
xiii		If Yes, amount paid to non-residents	xiii				
23		Insurance					
i		Medical Insurance	23i				
		ii	Life Insurance	23ii			
		iii	Keyman's Insurance	23iii			
	iv	Other Insurance including factory, office, car, goods, etc.	23iv				
	v	Total expenditure on insurance (23i + 23ii + 23iii + 23iv)		23v			
24	Workmen and staff welfare expenses		24				

25	Entertainment			25	
26	Hospitality			26	
27	Conference			27	
28	Sales promotion including publicity (other than advertisement)			28	
29	Advertisement			29	
30	Commission				
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i		
	ii	To others	ii		
	iii	Total (i + ii)		30iii	
31	Royalty				
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i		
	ii	To others	ii		
	iii	Total (i + ii)		31iii	
32	Professional / Consultancy fees / Fee for technical services				
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i		
	ii	To others	ii		
	iii	Total (i + ii)		32iii	
33	Hotel, boarding and Lodging			33	
34	Traveling expenses other than on foreign traveling			34	
35	Foreign travelling expenses			35	
36	Conveyance expenses			36	
37	Telephone expenses			37	
38	Guest House expenses			38	
39	Club expenses			39	
40	Festival celebration expenses			40	
41	Scholarship			41	
42	Gift			42	
43	Donation			43	
44	Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)				
	i	Union excise duty	44i		
	ii	Service tax	44ii		
	iii	VAT/ Sales tax	44iii		
	iv	Cess	44iv		
	v	Central Goods and Service Tax (CGST)	44v		
	vi	State Goods and Services Tax (SGST)	44vi		
	vii	Integrated Goods and Services Tax (IGST)	44vii		
	viii	Union Territory Goods and Services Tax (UTGST)	44viii		
	ix	Any other rate, tax, duty or cess incl STT and CTT	44ix		

	x	Total rates and taxes paid or payable (44i + 44ii + 44iii + 44iv + 44v + 44vi + 44vii + 44viii + 44ix)										44x	
	45	Audit fee										45	
	46	Other expenses (specify nature and amount)											
	i											i	
	ii											ii	
	iii	Total (i + ii)										46iii	
	47	Bad debts (specify PAN/Aadhaar No. of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)											
	(i1)											47i(1)	
	(i2)											47ii(2)	
	(i3)											47i(3)	
		(Rows can be added as required) Total										47i	
		[47i(1)+47i(2)+47i(3)]											
	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	
	I												
		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	
PROVISIONS FOR TAX AND APPROPRIATIONS	54	Provision for current tax										54	
	55	Provision for Deferred Tax										55	
	56	Profit after tax (53 - 54 - 55)										56	
	57	Balance brought forward from previous year										57	
	58	Amount available for appropriation (56 + 57)										58	
	59	Appropriations											
		i	Transfer to reserves and surplus										59i
	ii	Proposed dividend/ Interim dividend										59ii	
	iii	Tax on dividend/ Tax on dividend for earlier years										59iii	

	iv	Appropriation towards Corporate Social Responsibility (CSR) activities (in case of companies covered under section 135 of Companies Act, 2013)			59iv			
	v	Any other appropriation			59v			
	vi	Total (59i + 59ii + 59iii + 59iv+59v)			59vi			
60	Balance carried to balance sheet (58 - 59vi)						60	
61	COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE							
	SR. NO.	Name of Business		Business code	Description			
		Registration No. of goods carriage	Whether owned/leased/hired	Tonnage capacity of goods carriage (in MT)	Number of months for which goods carriage was owned/leased/hired by assessee	Presumptive income u/s 44AE for the goods carriage (Computed @ Rs.1000 per ton per month in case tonnage exceeds 12MT, or else @ Rs.7500 per month) or the amount claimed to have been actually earned, whichever is higher		
	(i)	(1)	(2)	(3)	(4)	(5)		
	(a)							
	(b)							
		Total						
	Add row options as necessary (Please Note : At any time during the year the number of vehicles should not exceed 10 vehicles)							
	(ii)	Total presumptive income from goods carriage u/s 44AE [total of column (5) of table 61(i)]				61(ii)		
	<i>NOTE— If the profits are lower than prescribed under S.44AE or the number of goods carriage owned / leased / hired at any time during the year exceeds 10, then, it is mandatory to maintain books of accounts and have a tax audit under section 44AB</i>							
NO ACCOUNT CASE	62	In case of Foreign Company whose total income comprises solely of profits and gains from business referred to in sections 44B, 44BB, 44BBA, 44BBB or 44D furnish the following information						
	a	Gross receipts / Turnover					62a	
	b	Net profit					62b	

Part A- Manufacturing Account Ind- AS	Manufacturing Account for the financial year 2022-23 [applicable for a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015]							
	1	Debits to Manufacturing account						
	A	Opening Inventory						
		i	Opening stock of raw-material	i				
		ii	Opening stock of Work in progress	ii				
		iii	Total (i + ii)			Aiii		
	B	Purchases (net of refunds and duty or tax, if any)					B	
	C	Direct wages					C	
	D	Direct expenses					D	

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

Part A- Trading Account for the financial year 2022-23 [applicable for a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015]

CREDITS TO TRADING ACCOUNT	4	Revenue from operations				
	A	Sales/ Gross receipts of business (net of returns and refunds and duty or tax, if any)				
		i	Sale of goods	i		
		ii	Sale of services	ii		
		iii	Other operating revenues (specify nature and amount)			
		a		iiia		
		b		iiib		
		c	Total (iiia + iiib)	iiic		
		iv	Total (i + ii + iiic)		Aiv	
		B	Gross receipts from Profession			B
		C	Duties, taxes and cess received or receivable in respect of goods and services sold or supplied			
		i	Union Excise duties	i		
		ii	Service tax	ii		
		iii	VAT/ Sales tax	iii		
		iv	Central Goods and Service Tax (CGST)	iv		
	v	State Goods and Services Tax (SGST)	v			
	vi	Integrated Goods and Services Tax (IGST)	vi			
	vii	Union Territory Goods and Services Tax (UTGST)	vii			

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

Part A-P and L
Ind-AS

Profit and Loss Account for the financial year 2022-23 [applicable for a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015]

CREDITS TO PROFIT AND LOSS ACCOUNT	13	Gross profit transferred from Trading Account (12+12b)			
	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 (<i>specify nature and amount</i>)			
	a		xia		
	b		xib		
	c	Total (xia + xib)	xic		
	xii	Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x + xic)		14xii	
15		Total of credits to profit and loss account (13+14xii)		15	
16		Freight outward		16	
17		Consumption of stores and spare parts		17	
18		Power and fuel		18	
19		Rents		19	
20		Repairs to building		20	
21		Repairs to machinery		21	
22		Compensation to employees			
	i	Salaries and wages	22i		
	ii	Bonus	22ii		
	iii	Reimbursement of medical expenses	22iii		
	iv	Leave encashment	22iv		
	v	Leave travel benefits	22v		
	vi	Contribution to approved superannuation fund	22vi		
	vii	Contribution to recognised provident fund	22vii		
	viii	Contribution to recognised gratuity fund	22viii		
	ix	Contribution to any other fund	22ix		
	x	Any other benefit to employees in respect of which an expenditure has been incurred	22x		
	xi	Total compensation to employees (total of 22i to 22x)		22xi	
	xii	Whether any compensation, included in 22xi, paid to non-residents	xiiia	Yes / No	
		If Yes, amount paid to non-residents	xiiib		
23		Insurance			
	i	Medical Insurance	23i		
	ii	Life Insurance	23ii		
	iii	Keyman's Insurance	23iii		
	iv	Other Insurance including factory, office, car, goods, etc.	23iv		
	v	Total expenditure on insurance (23i + 23ii + 23iii + 23iv)		23v	

24	Workmen and staff welfare expenses			24	
25	Entertainment			25	
26	Hospitality			26	
27	Conference			27	
28	Sales promotion including publicity (other than advertisement)			28	
29	Advertisement			29	
30	Commission				
	i	Paid outside India, or paid in India to a non-resident, other than a company or a foreign company	i		
	ii	To others	ii		
	iii	Total (i + ii)		30iii	
31	Royalty				
	i	Paid outside India, or paid in India to a non-resident, other than a company or a foreign company	i		
	ii	To others	ii		
	iii	Total (i + ii)		31iii	
32	Professional / Consultancy fees / Fee for technical services				
	i	Paid outside India, or paid in India to a non-resident, other than a company or a foreign company	i		
	ii	To others	ii		
	iii	Total (i + ii)		32iii	
33	Hotel, boarding and Lodging			33	
34	Traveling expenses other than on foreign traveling			34	
35	Foreign travelling expenses			35	
36	Conveyance expenses			36	
37	Telephone expenses			37	
38	Guest House expenses			38	
39	Club expenses			39	
40	Festival celebration expenses			40	
41	Scholarship			41	
42	Gift			42	
43	Donation			43	
44	Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)				
	i	Union excise duty	44i		
	ii	Service tax	44ii		
	iii	VAT/ Sales tax	44iii		
	iv	Cess	44iv		
	v	Central Goods and Service Tax (CGST)	44v		
	vi	State Goods and Services Tax (SGST)	44vi		
	vii	Integrated Goods and Services Tax (IGST)	44vii		
	viii	Union Territory Goods and Services Tax (UTGST)	44viii		
	ix	Any other rate, tax, duty or cess incl STT and CTT	44ix		

PROVISIONS FOR TAX AND APPROPRIATIONS	x	Total rates and taxes paid or payable (44i + 44ii + 44iii + 44iv + 44v + 44vi + 44vii + 44viii + 44ix)											44x						
	45	Audit fee											45						
	46	Other expenses (specify nature and amount)																	
		i											i						
		ii											ii						
		iii	Total (i + ii)											46iii					
	47	Bad debts (specify PAN/Aadhaar No. of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)																	
		(i1)																47(i1)	
		(i2)																47i(2)	
		(i3)																47i(3)	
		(Rows can be added as required) Total (47i1+47i2+47i3)											47i						
		ii	Others (more than Rs. 1 lakh) where PAN/Aadhaar No. is not available (provide name and complete address)											47ii					
		S.No.	Name	Flat Door/Block No	Name of Premises/Building/Village	Road/Street/Post Office	Area/Locality	Town/City/District	State	Country	PIN Code	ZIP Code	Amount						
		I																	
		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 amortisation											52						
	53	Net profit before taxes (50 – 51iii – 52)											53						
	54	Provision for current tax											54						
	55	Provision for Deferred Tax											55						
56	Profit after tax (53 - 54 - 55)											56							
57	Balance brought forward from previous year											57							
58	Amount available for appropriation (56 + 57)											58							
59	Appropriations																		
	i	Transfer to reserves and surplus										59i							
	ii	Proposed dividend/ Interim dividend										59ii							
	iii	Tax on dividend/ Tax on dividend for earlier years										59iii							

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

Part A- OI		Other Information (mandatory, if liable for audit under section 44AB, for other fill, if applicable)			
OTHER INFORMATION	1	Method of accounting employed in the previous year (Tick) <input checked="" type="checkbox"/> 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)(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	Any other disallowance	6r	
s	Total amount disallowable under section 36 (total of 6a to 6r)	6s	

	t	Total number of employees employed by the company (<i>mandatory in case company has recognised Provident Fund</i>)		
	i	deployed in India	i	
	ii	deployed outside India	ii	
	iii	Total	iii	
7	Amounts debited to the profit and loss account, to the extent disallowable under section 37			
	a	Expenditure of capital nature [37(1)]	7a	
	b	Expenditure of personal nature [37(1)]	7b	
	c	Expenditure laid out or expended wholly and exclusively NOT for the purpose of business or profession [37(1)]	7c	
	d	Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party [37(2B)]	7d	
	e	Expenditure by way of penalty or fine for violation of any law for the time being in force	7e	
	f	Any other penalty or fine	7f	
	g	Expenditure incurred for any purpose which is an offence or which is prohibited by law	7g	
	h	Expenditure incurred on corporate social responsibility (CSR)	7h	
	i	Amount of any liability of a contingent nature	7i	
	j	Any other amount not allowable under section 37	7j	
	k	Total amount disallowable under section 37 (total of 7a to 7j)		
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 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)		
B.	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year			8B
9	Amounts debited to the profit and loss account, to the extent disallowable under section 40A			
	a	Amounts paid to persons specified in section 40A(2)(b)	9a	
	b	Amount paid otherwise than by account payee cheque or account payee bank draft or use of electronic clearing system through a bank account or through such electronic mode as may be prescribed, disallowable under section 40A(3)	9b	

	c	Provision for payment of gratuity [40A(7)]	9c		
	d	any sum paid by the assessee as an employer for setting up or as contribution to any fund, trust, company, AOP, or BOI or society or any other institution [40A(9)]	9d		
	e	Any other disallowance	9e		
	f	Total amount disallowable under section 40A (Total of 9a to 9e)		9f	
10		Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year			
	a	Any sum in the nature of tax, duty, cess or fee under any law	10a		
	b	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	10b		
	c	Any sum payable to an employee as bonus or commission for services rendered	10c		
	d	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	10d		
	da	Any sum payable as interest on any loan or borrowing from a deposit taking non-banking financial company or systemically important non-deposit taking non-banking financial company, in accordance with the terms and conditions of the agreement governing such loan or borrowing	10da		
	e	Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	10e		
	f	Any sum payable towards leave encashment	10f		
	g	Any sum payable to the Indian Railways for the use of railway assets	10g		
	h	Total amount allowable under section 43B (total of 10a to 10g)		10h	
11		Any amount debited to profit and loss account of the previous year but disallowable under section 43B			
	a	Any sum in the nature of tax, duty, cess or fee under any law	11a		
	b	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	11b		
	c	Any sum payable to an employee as bonus or commission for services rendered	11c		
	d	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	11d		
	da	any sum payable as interest on any loan or borrowing from a deposit taking non-banking financial company or systemically important non-deposit taking non-banking financial company, in accordance with the terms and conditions of the agreement governing such loan or borrowing	11da		
	e	Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	11e		

	f	Any sum payable towards leave encashment	11f			
	g	Any sum payable to the Indian Railways for the use of railway assets	11g			
	h	Total amount disallowable under Section 43B(total of 11a to 11g)	11h			
	12	Amount of credit outstanding in the accounts in respect of				
	a	Union Excise Duty	12a			
	b	Service tax	12b			
	c	VAT/sales tax	12c			
	d	Central Goods and Service Tax (CGST)	12d			
	e	State Goods and Services Tax (SGST)	12e			
	f	Integrated Goods and Services Tax (IGST)	12f			
g	Union Territory Goods and Services Tax (UTGST)	12g				
h	Any other tax	12h				
i	Total amount outstanding (total of 12a to 12h)			12i		
13	Amounts deemed to be profits and gains under section 33AB or 33ABA or 33AC			13		
14	Any amount of profit chargeable to tax under section 41			14		
15	Amount of income or expenditure of prior period credited or debited to the profit and loss account (net)			15		
16	Amount of expenditure disallowed u/s 14A			16		
17	Whether assessee is exercising option under sub-section (2A) of section 92CE (Tick) <input checked="" type="checkbox"/> 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	
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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	1i	
		ii	Bank	1ii	
		iii	Total opening balance	1iii	
	2	Receipts			
		i	Interest	2i	
		ii	Dividend	2ii	
		iii	Sale of assets (pls. specify nature and amount)		
			a	2iiia	
			b	2iiib	
			c	2iiic	
			d	Total (iiia + iiib + iiic)	
		iv	Realisation of dues/debtors		2iv
		v	Others (pls. specify whether revenue/capital, nature and amount)		
			a	2va	
			b	2vb	
			c	Total of other receipts (va + vb)	
		vi	Total receipts (2i + 2ii + 2iiid + 2iv + 2vc)		2vi
	3	Total of opening balance and receipts			3
	4	Payments			
		i	Repayment of secured loan		4i
		ii	Repayment of unsecured loan		4ii
		iii	Repayment to creditors		4iii
		iv	Commission		4iv
		v	Others (pls. specify)		
			a	4va	
			b	4vb	
			c	Total of other payments (4va + 4vb)	
	vi	Total payments (4i + 4ii + 4iii + 4iv + 4vc)		4vi	
5	Closing balance				
	i	Cash in hand		5i	
	ii	Bank		5ii	
	iii	Total of closing balance (5i + 5ii)		5iii	
6	Total of closing balance and payments (4vi + 5iii)			6	

SCHEDULES TO THE RETURN FORM (FILL AS APPLICABLE)

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

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

Schedule BP		Computation of income from business or profession			
INCOME FROM BUSINESS OR PROFESSION	A	From business or profession other than speculative business and specified business			
	1	Profit before tax as per profit and loss account (item 53 61(ii) and 62(b) of Part A-P&L) / (item 53 of Part A-P and L – Ind AS) (as applicable)		1	
	2a	Net profit or loss from speculative business included in 1 (enter –ve sign in case of loss)	2a		
	2b	Net profit or Loss from Specified Business u/s 35AD included in 1 (enter –ve sign in case of loss)	2b		
	3	Income/ receipts credited to profit and loss account considered under other heads of income or chargeable u/s 115BBF or chargeable u/s 115BBG or chargeable u/s 115BBH	a	House property	3a
			b	Capital gains	3b
			c	Other sources	3c
			ci	Dividend income	3ci
			cii	other than Dividend income	3cii
			d	u/s 115BBF	3d
	e	u/s 115BBG	3e		
	f	u/s 115BBH (net of Cost of Acquisition, if any)	3f	(Item No. A of Schedule VDA)	
	4a	Profit or loss included in 1, which is referred to in section 44B/44BB/44BBA/44BBB/44AE/44D/44DA//Chapter-XII-G/First Schedule of Income-tax Act (other than 115B) (Dropdown to be provided)			4a
	4b	Profit and gains from life insurance business referred to in section 115B			4b
	4c	Profit from activities covered under rules 7, 7A, 7B(1), 7B(1A) and 8 (Dropdown to be provided)			4c
5	Income credited to Profit and Loss account (included in 1) which is exempt				
	a	Share of income from firm(s)	5a		
	b	Share of income from AOP/ BOI	5b		

	c	Any other exempt income (specify nature and amount)				
		i		ci		
		ii		cii		
		iii	Total (ci + cii)	5ciii		
	d	Total exempt income (5a + 5b + 5ciii)		5d		
6		Balance (1- 2a - 2b - 3a - 3b - 3c - 3d - 3e - 3f-4- 5d)			6	
7		Expenses debited to profit and loss account considered under other heads of income/related to income chargeable u/s 115BBF or u/s 115BBG	A	House property	7a	
			B	Capital gains	7b	
			C	Other sources	7c	
			D	u/s 115BBF	7d	
			E	u/s 115BBG	7e	
8a		Expenses debited to profit and loss account which relate to exempt income		8a		
8b		Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A (16 of Part A-OI)		8b		
9		Total (7a + 7b + 7c + 7d + 7e + 8a+8b)		9		
10		Adjusted profit or loss (6+9)			10	
11		Depreciation and amortization debited to profit and loss account			11	
12		Depreciation allowable under Income-tax Act				
	i	Depreciation allowable under section 32(1)(ii) and 32(1)(iia) (item 6 of Schedule-DEP)		12i		
		Depreciation allowable under section 32(1)(i) (Make your own computation refer Appendix-IA of IT Rules)		12ii		
		Total (12i + 12ii)		12iii		
13		Profit or loss after adjustment for depreciation (10 +11 - 12iii)			13	
14		Amounts debited to the profit and loss account, to the extent disallowable under section 36 (6s of Part A-OI)		14		
15		Amounts debited to the profit and loss account, to the extent disallowable under section 37 (7k of Part A-OI)		15		
16		Amounts debited to the profit and loss account, to the extent disallowable under section 40 (8Aj of Part A-OI)		16		
17		Amounts debited to the profit and loss account, to the extent disallowable under section 40A (9f of Part A-OI)		17		
18		Any amount debited to profit and loss account of the previous year but disallowable under section 43B (11h of Part A-OI)		18		
19		Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006		19		
20		Deemed income under section 41\		20		
21		Deemed income under section 32AC/ 32AD/ 33AB/ 33ABA/35ABA/ 35ABB/ 35AC/ 40A(3A)/ 33AC/ 72A/ 80HHD/ 80-IA		21		
22		Deemed income under section 43CA		22		
23		Any other item of addition under section 28 to 44DB		23		
24		Any other income not included in profit and loss account/any other expense not allowable (including income from salary, commission, bonus and interest from firms in which company is a partner)		24		

25	Increase in profit or decrease in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3a + 4d of Part A- OI)	25		
26	Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23+24+25)	26		
27	Deduction allowable under section 32(1)(iii)	27		
28	Amount allowable as deduction under section 32AC	28		
29	Amount of deduction under section 35 or 35CCC or 35CCD in excess of the amount debited to profit and loss account (item x(4) of Schedule ESR) (if amount deductible under section 35 or 35CCC or 35CCD is lower than amount debited to P&L account, it will go to item 24)	29		
30	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year(8B of Part A-OI)	30		
31	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year (10h of Part A-OI)	31		
32	Any other amount allowable as deduction	32		
33	Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3b + 4e of Part A- OI)	33		
34	Total (27+28+29+30+31+32+33)	34		
35	Income (13+26-34)	35		
36	Profits and gains of business or profession deemed to be under -			
	i Section 44AE (61(ii) of schedule P&L)	36i		
	ii Section 44B	36ii		
	iii Section 44BB	36iii		
	iv Section 44BBA	36iv		
	v Section 44BBB	36v		
	vi Section 44D	36vi		
	vii Section 44DA	36vii	(item 4 of Form 3CE)	
	viii Chapter-XII-G (tonnage)	36viii	(total of col. 7 of item 10 of Form 66)	
	ix First Schedule of Income-tax Act (other than 115B)	36ix		
	x Total (36i to 36ix)	36x		
37	Net profit or loss from business or profession other than speculative and specified business (36+36x)	37		
38	Net Profit or loss from business or profession other than speculative business and specified business after applying rules 7A, 7B or 8, if applicable (If rule 7A, 7B or 8 is not applicable, enter same figure as in 37) (If loss take the figure to 2i of item F) (38a+ 38b + 38c + 38d + 38e + 38f)	38		
	a Income chargeable under rule 7	38a		
	b Deemed income chargeable under rule 7A	38b		
	c Deemed income chargeable under rule 7B(1)	38c		
	d Deemed income chargeable under rule 7B(1A)	38d		
	e Deemed income chargeable under rule 8	38e		
	f Income other than rules 7A, 7B and 8 (Item No. 37)	38f		
39	Balance of income deemed to be from agriculture, after applying Rule 7, 7A, 7B(1), 7B(1A) and Rule 8 for the purpose of aggregation of income as per Finance Act [4c-39 (38a+38b+38c+38d+38e)]	39		

B	Computation of income from speculative business		
40	Net profit or loss from speculative business as per profit or loss account	40	
41	Additions in accordance with sections 28 to 44DB	41	
42	Deductions in accordance with sections 28 to 44DB	42	
43	Income from speculative business) (40+41-42) (if loss, take the figure to 6xvi of schedule CFL)	B43	
C	Computation of income from specified business under section 35AD		
44	Net profit or loss from specified business as per profit or loss account	44	
45	Additions in accordance with section 28s to 44DB	45	
46	Deductions in accordance with sections 28 to 44DB (other than deduction under section, (i) 35AD, (ii) 32 or 35 on which deduction u/s 35AD is claimed)	46	
47	Profit or loss from specified business (44+45-46)	47	
48	Deductions in accordance with section 35AD(1)	48	
49	Income from Specified Business) (47-48) (if loss, take the figure to 7xvi of schedule CFL)	C49	
50	Relevant clause of sub-section (5) of section 35AD which covers the specified business (to be selected from drop down menu)	C50	
D	Income chargeable under the head 'Profits and gains from business or profession' (A38+B43+C49)		

E	Intra head set off of business loss of current year			
Sl.	Type of Business income	Income of current year (Fill this column only if figure is zero or positive) (1)	Business loss set off (2)	Business income remaining after set off (3) = (1) - (2)
i	Loss to be set off (Fill this row only if figure is		(A38)	
ii	Income from speculative	(B43)		
iii	Income from specified	(C49)		
iv	Income from Life Insurance business u/s. 115B	(4b)		
v	Total loss set off (ii + iii)			
vi	Loss remaining after set off (i - v)			

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

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

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

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

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

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

Schedule DEP		Summary of depreciation on assets (Other than on assets on which full capital expenditure is allowable as deduction under any other section)						
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						
SUMMARY OF DEPRECIATION ON ASSETS	1	Plant and machinery						
	a	Block entitled for depreciation @ 15 per cent (Schedule DPM - 20i)	1a					
	b	Block entitled for depreciation @ 30 per cent (Schedule DPM - 20ii)	1b					
	c	Block entitled for depreciation @ 40 per cent (Schedule DPM - 20iii)	1c					
	d	Block entitled for depreciation @ 45 per cent (Schedule DPM - 20iii)	1d					
	e	Total (1a +1b + 1c+1e)					1e	

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

Schedule ESR		Expenditure on scientific Research etc. (Deduction under section 35 or 35CCC or 35CCD)		
Sl No	Expenditure of the nature referred to in section (1)	Amount, if any, debited to profit and loss account (2)	Amount of deduction allowable (3)	Amount of deduction in excess of the amount debited to profit and loss account (4) = (3) - (2)
i	35(1)(i)			
ii	35(1)(ii)			
iii	35(1)(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			
A		Short-term Capital Gains (STCG) (Sub-items 4 and 5 are not applicable for residents)			
CAPITAL GAINS	Short-term Capital Gains	1 From sale of land or building or both (fill up details separately for each property) (in case of co-ownership, enter your share of capital gain)			
		Date of purchase/acquisition	DD/MM/YYYY	Date of sale/transfer	DD/MM/YYYY
		a	i	Full value of consideration received/receivable	ai
			ii	Value of property as per stamp valuation authority	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	<p>Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deduced under section 194-IA or is quoted by buyer in the documents.</p> <p>In case of more than one buyer, please indicate the respective percentage share and amount.</p>								
		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	Short-term capital gains from slump sale (2aiii-2b)						A2c		
		3	From sale of equity share or unit of equity oriented Mutual Fund (MF) or unit of a business trust on which STT is paid under section 111A or 115AD(1)(b)(ii) proviso (for FII)								
		a	Full value of consideration				3a				
		b	Deductions under section 48								
			i	Cost of acquisition without indexation			bi				
			ii	Cost of Improvement without indexation			bii				
			iii	Expenditure wholly and exclusively in connection with transfer			biii				
			iv	Total (i + ii + iii)			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	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 (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	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 (6aiii – biv)		6c			
	D	In case of asset (security/unit) loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)		6d			
	E	Deemed Short-term capital gains on depreciable assets (6 of schedule-DCG)		6e			
	F	Deduction under section 54D/54G/54GA		6f			
	G	STCG on assets other than at A1 or A2 or A3 or A4 or A5 above (6c + 6d + 6e – 6f)				A6g	
7	Amount deemed to be Short-term capital gains						
	a	Whether any amount of unutilised capital gain on asset transferred during the previous years shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below					
	Sl.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired/constructed	Amount not used for new asset or remained unutilised in Capital gains account (X)		
				Year in which asset acquired/constructed	Amount utilised out of Capital Gains account		

	i	2019-20	54D/54G/54GA										
	b	Amount deemed to be Short-term capital gains u/s 54D/54G/54GA, other than at 'a'											
		Amount deemed to be Short-term capital gains (Xi + b)										A7	
8		Pass Through Income/Loss in the nature of Short-term Capital Gain, (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										A9a	
	b	Total amount of STCG chargeable to tax at special rates in India as per DTAA										A9b	
10		Total Short-term Capital Gain (A1e+ A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7 + A8-A9a)										A10	
B		Long-term capital gain (LTCC) (Sub-items 6, 7 and 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			
		iiib	Total Cost of Improvement with indexation							biib			
			(a) Cost of improvement										
			(b) Year of improvement										
			(c) Cost of Improvement with indexation										
			Add row										
		iii	Expenditure wholly and exclusively in connection with transfer							biii			
		iv	Total (biia + biib + biii)							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	
	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				
	Cost of improvement without indexation			bii				
	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				
	Cost of improvement without indexation			bii				
	Expenditure wholly and exclusively in connection with transfer			biii				
iv	Total (bi + bii + biii)			biv				
c	Long-term Capital Gains on assets at B4 (4a – biv)						4c	
5	From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A							
	Long-term Capital Gains on sale of capital assets at B5(Column 14 of schedule 112A)						B5	
6	For NON-RESIDENTS- from sale of shares or debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)							
	LTCG computed without indexation benefit						B6	
7	For NON-RESIDENTS- from sale of, (i) unlisted securities as per section 112(1)(c), (ii) units referred in section 115AB, (iii) bonds or GDR as referred in section 115AC, (iv) securities by FII as referred to in section 115AD							
a	i	In case securities sold include shares of a company other than quoted shares, enter the following details						

		a	Full value of consideration received/receivable in respect of unquoted shares	ia			
		b	Fair market value of unquoted shares determined in the prescribed manner	ib			
		c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic			
		ii	Full value of consideration in respect of securities other than unquoted shares	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	In case assets sold include shares of a company other than quoted shares, enter the following details				
		i					
		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 unutilised capital gain on asset transferred during the previous year shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below					
	S.no	Previous year in which asset transferred	Section under which deduction claimed in	New asset acquired/constructed Year in which asset acquired/constructed	Amount utilised out of Capital Gains account	Amount not used for new asset or remained unutilised in Capital gains account (X)	
	i	2019-20	54D//54G/54GA				

11	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 and Code	Article of DTAA	Rate as per Treaty of (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate [lower of (6) or (9)]	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
	I										
	II										
	a	Total amount of LTCG not chargeable to tax in India as per DTAA							B12a		
	b	Total amount of LTCG chargeable to tax at special rates in India as per DTAA							B12b		
13		Total long-term capital gain] [B1e + B2e + B3c + B4c + B5 + B6 + B7c + B8+ B9e+ B10+B11-12a]							B13		
C1		Sum of Capital Gain Incomes (9ii + 9iii + 9iv + 9v + 9vi + 9vii + 9viii of table E below)							C1		
C2		Income from transfer of virtual digital assets (Item No. B of Schedule VDA)							C2		
C3		Income chargeable under the head "CAPITAL GAINS" (C1 + C2)							C3		
D		Information about deduction claimed against Capital Gains									
1		In case of deduction u/s 54D/54EC /54G/54GA give following details									
a		Deduction claimed u/s 54D									
i		Date of acquisition of original asset					ai	dd/mm/yyyy			
ii		Cost of purchase/ construction of new land or building for industrial undertaking					aii				
iii		Date of purchase of new land or building					aiii	dd/mm/yyyy			
iv		Amount deposited in Capital Gains Accounts Scheme before due date					aiv				
v		Amount of deduction claimed					av				
b		Deduction claimed u/s 54EC									
i		Date of transfer of original asset					bi	dd/mm/yyyy			
ii		Amount invested in specified/notified bonds (not exceeding fifty lakh rupees)					bii				
iii		Date of investment					biii	dd/mm/yyyy			
iv		Amount of deduction claimed					biv				
c		Deduction claimed u/s 54G									
i		Date of transfer of original asset					ci	dd/mm/yyyy			
ii		Cost and expenses incurred for purchase or construction of new asset					cii				

			iii	Date of purchase/construction of new asset in an area other than urban area	ciii	dd/mm/yyyy			
			iv	Amount deposited in Capital Gains Accounts Scheme before due date	civ				
			v	Amount of deduction claimed	cv				
			d	Deduction claimed u/s 54GA					
			i	Date of transfer of original asset from urban area	di	dd/mm/yyyy			
			ii	Cost and expenses incurred for purchase or construction of new asset	dii				
			iii	Date of purchase/construction of new asset in SEZ	diii	dd/mm/yyyy			
			iv	Amount deposited in Capital Gains Accounts Scheme before due date	div				
			v	Amount of deduction claimed	dv				
			e	Total deduction claimed (1a + 1b + 1c + 1d)					
			E						

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

Schedule 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	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) (ac)-(4*10)	Expenditure wholly and exclusively in connection with transfer	Total deductions (7+12)	Balance (6-13) - Item 5 of LTCG Schedule of ITR 6	
(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															
Add rows															
Total															

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 st day of January, 2018 (Total Sale Value) (4*5) -If shares are Acquired after 31st	Cost of acquisition without indexation (higher of 8 or 9)	Cost of acquisition	If the Long-term capital asset was acquired before 1 st day of February, 2018, - Lower of 11 and 6	Fair Market Value per share/unit as on 31 st day of January, 2018	Total Fair Market Value of capital asset as per section 55(2) (ac)-(4*10)	Expenditure wholly and exclusively in connection with transfer	Total deductions (7+12)	Balance (6-13) - Item 8 of LTCG Schedule of ITR 6	

							January 2018 - Please enter Full Value of Consideration.								
(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															
Total															

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

Schedule OS		Income from other sources				
OTHER SOURCES	I	Gross income chargeable to tax at normal applicable rates (1a+ 1b+ 1c+ 1d + 1e)				I
	a	Dividends, Gross			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			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		diiiv		

	v	In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration	Dv		
	Ie	Any other income (please specify nature)			
	Sl. No	Nature		Amount	
	1		1		
		Add rows			
2		Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e related to sl.no.1)		2	
	a	Income by way of winnings from lotteries, crossword puzzles etc.	2a		
	b	Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)	2b		
	i	Cash credits u/s 68	bi		
	ii	Unexplained investments u/s 69	bii		
	iii	Unexplained money etc. u/s 69A	biii		
	iv	Undisclosed investments etc. u/s 69B	biv		
	v	Unexplained expenditure etc. u/s 69C	bv		
	vi	Amount borrowed or repaid on hundi u/s 69D	bvi		
	c	Any other income chargeable at special rate (total of ci to cxix)	2c		
	i	Dividends received by foreign company chargeable u/s 115A(1)(a)(i)			
	ii	Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii)			
	iii	Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia)			
	iv	Interest referred to in section 194LC(1) - chargeable u/s 115A(1)(a)(iiaa) @ 5%			
	v	Interest referred to in Proviso to section 194LC(1) - chargeable u/s 115A(1)(a)(iiaa) @ 4%			
	vi	Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab)			
	vii	Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)			
	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)			
	ix	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)			
	x	Income by way of interest from bonds purchased in foreign currency by non-residents - chargeable u/s 115AC			
	xi	Income by way of dividend from GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC			
	xii	Income received in respect of units purchased in foreign currency by an off-shore fund-115AB(1)			
	xiii	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)			
	xiv	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)			
	xv	Income received by non-residents sportsmen or sports associations chargeable u/s 115BBA			
	xvi	Anonymous Donations in certain cases chargeable u/s 115BBC			
	xvii	Income by way of royalty from patent developed and registered in India - chargeable u/s 115BBF			
	xviii	Income by way of transfer of carbon credits - chargeable u/s 115BBG			
	xix	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			
	xx	Income being dividend received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)			

		xxi	Income being dividend received by a specified fund in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)						cxxi			
		xxii	Income (other than dividend) received by a specified fund in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)						cxxii			
	d	Pass through income in the nature of income from other sources chargeable at special rates (drop down to be provided)									2d	
	e	Amount included in 1 and 2 above, which is chargeable at special rates in India as per DTAA (total of column (2) of table below)									2e	
		Sl. No.	Amount of income	Item No. 1ai, 1b to 1d 2a, 2c and 2d in which included	Country name and Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate [lower of (6) or (9)]	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
		I										
		II										
3	Deductions under section 57 (other than those relating to income chargeable at special rates under 2a, 2b, 2c & 2d)											
	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											
5	Profits chargeable to tax u/s 59											
6	Net Income from other sources chargeable at normal applicable rates [1(after reducing income related to DTAA portion) – 3 + 4 + 5] (If negative take the figure to 4i of schedule CYLA)]											
7	Income from other sources (other than from owning and maintaining race horses) (2 + 6) (enter 6 as nil, if negative)											
8	Income from the activity of owning race horses											
	a	Receipts						8a				
	b	Deductions under section 57 in relation to receipts at 8a only						8b				
	c	Amounts not deductible u/s 58						8c				
	d	Profits chargeable to tax u/s 59						8d				
	e	Balance (8a - 8b + 8c + 8d) (if negative take the figure to 11.xvi of Schedule CFL)						8e				
9	Income under the head "Income from other sources" (7 + 8e) (take 8e as nil if negative)											
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 (other than units referred to in section 115AB) received by a FII u/s 115AD(1)(i) @ 20% (Including PTL Income)						
	6	Dividend Income (other than units referred to in section 115AB) received by a specified fund u/s 115AD(1)(i) @ 10% (Including PTL 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	Loss (other than from race horses and amount chargeable to special rate of tax) of the current year set off	Other sources loss (other than loss from race horses and amount chargeable to special rate of tax) of the current year set off	Current year's Income remaining after set off
		1	2	3	4	5=1-2-3-4	
i	Loss to be set off (Fill this row only, if computed figure is negative)		(4 of Schedule - HP)	(2vi of item E of Schedule BP)	(6 of Schedule-OS)		
ii	House property	(4 of Schedule HP)					
iii	Business (excluding Income from life insurance business u/s 115B speculation income and income from specified business)	(A38 of Schedule BP)					
iv	Income from life insurance business u/s 115B	(3iv of item E of Sch. BP)					
v	Speculation income	(3ii of item E of Sch. BP)					
vi	Specified business income u/s 35AD	(3iii of item E of Sch. BP)					
vii	Short-term capital gain taxable @ 15%	(9ii of item E of Schedule CG)					
viii	Short-term capital gain taxable @ 30%	(9iii of item E of Schedule CG)					
ix	Short-term capital gain taxable at applicable rates	(9iv of item E of Schedule CG)					
x	Short-term capital gain taxable at special rates in India as per DTAA	(9v of item E of Schedule CG)					
xi	Long-term capital gain taxable @ 10%	(9vi of item E of Schedule CG)					
xii	Long-term capital gain taxable @ 20%	(9vii of item E of Schedule CG)					
xiii	Long-term capital gains taxable at special rates in India as per DTAA	(9viii of item E of schedule CG)					
xiv	Net income from other sources chargeable at normal applicable rates	(6 of Schedule OS)					

xv	Profit from the activity of owning and maintaining race horses	(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)			
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)				

BROUGHT FORWARD LOSS ADJUSTMENT

xvi	Total of brought forward loss set off			
xvii	Current year's income remaining after set off Total of 5i + 5ii + 5iii + 5iv+ 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi +5xii+5xiii+ 5xiv + 5xv)			

Schedule CFL		Details of Losses to be carried forward to future years										
S. No.	Assessment Year	Date of Filing (DD/MM/YY)	House property loss	Loss from business other than loss from speculative business and specified business			Loss from speculative business	Loss from specified business	Loss from life insurance business u/s 115B	Short-term capital loss	Long-term Capital loss	Loss from owning and maintaining race horses
				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
CARRY FORWARD OF LOSS	i	2010-11										
	ii	2011-12										
	iii	2012-13										
	iv	2013-14										
	v	2014-15										
	vi	2015-16										
	vii	2016-17										
	viii	2017-18										
	ix	2018-19										
	x	2019-20										
	xi	2020-21										
	xii	2021-22										
	xiii	2022-23										
xiv	Total of earlier year losses b/f											
xv	Adjustment of above losses in Schedule BFLA		(2i of Schedule BFLA)	(2ii of Schedule BFLA)			(2iv of Schedule BFLA)	(2v of Schedule BFLA)	(2iii of Schedule BFLA)			(2xiv of Schedule BFLA)
xvi	2023-24 (Current year losses)		(2xviii of Schedule CYLA)	(3xviii of Schedule CYLA)			(B43 of Schedule BP, if -ve)	(C49 of Schedule BP, if -ve)	4b of 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 i	Current year loss distributed among the unit-holder (Applicable for Investment fund only)								
	xvii i	Current year losses to be carried forward (xvi-xvii)								
	xix	Total loss Carried forward to future years (xiv-xv+xviii)								

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

Schedule ICDS		Effect of Income Computation Disclosure Standards on profit	
Sl. No.	ICDS	Amount (+) or (-)	
(i)	(ii)	(iii)	
I	Accounting Policies		
II	Valuation of Inventories (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)			

Schedule 80G		Details of donations entitled for deduction under section 80G					
DETAILS OF DONATIONS	A	Donations entitled for 100% deduction without qualifying limit					
		Name and address of donee		PAN of Donee	Amount of donation		Eligible Amount of donation
		i			Donation in cash	Donation in other mode	Total Donation
		ii					
		iii					
		iv	Total				
	B	Donations entitled for 50% deduction without qualifying limit					
		Name and address of donee		PAN of Donee	Amount of donation		Eligible Amount of donation
		i			Donation in cash	Donation in other mode	Total Donation
		ii					
		iii					
		iv	Total				

C Donations entitled for 100% deduction subject to qualifying limit							
Name and address of donee		PAN of Donee		Amount of donation			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	ARN (Donation Reference Number)	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 No. 10CCB of the undertaking)	
			a2	Undertaking no. 2	(item 30 of Form No. 10CCB of the undertaking)	
	b	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(iv) [Power]	b1	Undertaking no. 1	(item 30 of Form No. 10CCB of the undertaking)	
			b2	Undertaking no. 2	(item 30 of Form No. 10CCB of the undertaking)	
	c	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(v) [Revival of power generating plant]	c1	Undertaking no. 1	(item 30 of Form No. 10CCB of the undertaking)	
			c2	Undertaking no. 2	(item 30 of Form No. 10CCB of the undertaking)	
	d	Total deductions under section 80-IA (a1 + a2 + b1 + b2 + c1+ c2)				d

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

Schedule 80-IC or 80-IE		Deductions under section 80-IC or 80-IE			
DEDUCTION U/S 80-IC	a	Deduction in respect of undertaking located in Sikkim	a1	Undertaking no. 1	(30 of Form No. 10CCB of the undertaking)
			a2	Undertaking no. 2	(30 of Form No. 10CCB of the undertaking)
	b	Deduction in respect of undertaking located in Himachal Pradesh	b1	Undertaking no. 1	(30 of Form No. 10CCB of the undertaking)
			b2	Undertaking no. 2	(30 of Form No. 10CCB of the undertaking)
	c	Deduction in respect of undertaking located in Uttarakhand	c1	Undertaking no. 1	(30 of Form No. 10CCB of the undertaking)
			c1	Undertaking no. 2	(30 of Form No. 10CCB of the undertaking)

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

Schedule VI-A		Deductions under Chapter VI-A			
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 (e 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)	<i>(9 of Annexure to Form 10CCF)</i>	n	80LA(1A)	<i>(9 of Annexure to Form 10CCF)</i>		
	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]				
SI No	Section/Description	<input 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	115BBH- Tax on Income from Virtual Digital asset					
	A Income under head business or profession	<input type="checkbox"/>	30	(3f of Schedule BP)		
	B Income under head Capital Gain	<input type="checkbox"/>	30	(C2 of Schedule CG)		
16	115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D)	<input type="checkbox"/>	60	(2b of Schedule OS)		

SPECIAL RATES OF TAXATION

17	115A(1)(b)(A) and 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 (Drop down to be provided in e-filing utility)	<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 (Drop down to be provided in e-filing utility)	<input type="checkbox"/>		(part of 2c of Schedule OS)
			Total	

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	Amount of share in the profit		Capital balance on 31st March in the entity
							i	ii	
1									
2									
3									
4	Total								

Schedule EI		Details of Exempt Income (Income not to be included in Total Income or not chargeable to tax)							
EXEMPT INCOME	1	Interest income					1		
	2	i	Gross Agricultural receipts (other than income to be excluded under rules 7A, 7B or 8)			i			
		ii	Expenditure incurred on agriculture			ii			
		iii	Unabsorbed agricultural loss of previous eight assessment years			iii			
		iv	Agricultural income portion relating to rules 7, 7A, 7B(1), 7B(1A) and 8 (from Sl. No. 39 of Sch. BP)			iv			
		v	Net Agricultural income for the year (i – ii – iii + iv) (enter nil if loss)						2
	vi	In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details (Fill up details separately for each agricultural land)							
		a	Name of district along with pin code in which agricultural land is located						
		b	Measurement of agricultural land in Acre						
		c	Whether the agricultural land is owned or held on lease (drop down to be provided)						
		d	Whether the agricultural land is irrigated or rain-fed (drop down to be provided)						
	3	Other exempt income (please specify) (3a+3b)					3		
a	Income u/s 10(23FB), 10(23FBA), 10(23FC), 10(23FCA), 10(23FE), 10(23FF), 10(4D) (Please provide details of Acknowledgement Number and Date of Form Filed if 10(23FF) and 10(4D) is claimed)			3a					
	Add row option and dropdown to be provided in utility								
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	Total (1+2+3+4+5)					6			

Schedule PTI		Pass Through Income details from business trust or investment fund as per section 115UA, 115UB									
PASS THROUGH INCOME	S.No	Invested in section 115UA/115UB	Name of business trust/ investment fund	PAN of the business trust/ investment fund	S.No	Head of income	Current year income	Share of Current year loss distributed by Investment fund	Net Income/ Loss 9=7-8	TDS on such amount, if any	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
	1.	(drop down to be provided)				i	House property				
						ii	Capital Gains				
						A	Short-term				
						Ai	Section 111A				
						Aii	Others				
						B	Long-term				
						Bi	Section				

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

7	Book profit under section 115JB (4+ 5n – 6l)	7	
8	Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards (Ind-AS) specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015. If yes, furnish the details below:-	<input type="checkbox"/> Yes <input type="checkbox"/> No	
	A. Additions to book profit under sub-sections (2A) to (2C) of section 115JB		
a	Amounts credited to other comprehensive income in statement of profit & loss under the head "items that will not be reclassified to profit and loss"	8a	
b	Amounts debited to the statement of profit & loss on distribution of non-cash assets to shareholders in a demerger	8b	
c	One fifth of the transition amount as referred to in section 115JB (2C) (if applicable)	8c	
d	Others (including residual adjustment)	8d	
e	Total additions (8a + 8b + 8c + 8d)	8e	
	B. Deductions from book profit under sub-sections (2A) to (2C) of section 115JB		
f	Amounts debited to other comprehensive income in statement of profit and loss under the head "items that will not be reclassified to profit and loss"	8f	
g	Amounts credited to the statement of profit and loss on distribution of non-cash assets to shareholders in a demerger	8g	
h	One fifth of the transition amount as referred to in section 115JB (2C) (if applicable)	8h	
i	Others (including residual adjustment)	8i	
j	Total deductions (8f + 8g + 8h + 8i)	8j	
9	Deemed total income under section 115JB (7 + 8e – 8j)	9	
a	Deemed total income u/s 115JB from Units located in IFSC, if any	9a	
b	Deemed total income u/s 115JB from other Units (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 2023-24 (1d of Part-B-TTI)	1					
2	Tax under other provisions of the Act in assessment year 2023-24 (2f 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 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	MAT Credit			MAT Credit Utilised during the Current Year	Balance MAT Credit Carried Forward
		(A)	Gross (B1)	Set-off in earlier years (B2)	Balance Brought forward (B3)=(B2)-(B1)	(C)	(D)= (B3) – (C)
	i	2008-09					
	ii	2009-10					
	iii	2010-11					

	iv	2011-12						
	v	2012-13						
	vi	2013-14						
	vii	2014-15						
	viii	2015-16						
	ix	2016-17						
	x	2017-18						
	xi	2018-19						
	xii	2019-20						
	xiii	2020-21						
	xiv	2021-22						
	xv	2022-23						
	xvi	2023-24[(SI no 1-SI no 2 of) -(SI No 6c -2f of Schedule Part B-TTI, only if positive)]						
	xvii	Total						
5	Amount of tax credit under section 115JAA utilised during the year [enter 4(C)xvii]						5	
6	Amount of MAT liability available for credit in subsequent assessment years [enter 4(D)xvii]						6	

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

S 1	Description		Details of 1 st buy-back	Details of 2 nd buy- back	Details of 3 rd buy- back
	(i)	(ii)	(iii)	(iv)	(v)
1		Date of payments of any consideration to the shareholder on buy back of share	(DD/MM/YYYY)	(DD/MM/YYYY)	(DD/MM/YYYY)
2		Amount of consideration paid by the company on buy-back of shares			
3		Amount received by the company for issue of such shares			
4		Distributed Income of the company (2 – 3)			
5	Tax payable on distributed income	a	Additional income-tax @20% payable under section 115QA on 4		
		b	Surcharge on 'a'		
		c	Health & Education cess on (a+b)		

		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
				(DD/MM/YYYY)	(DD/MM/YYYY)	(DD/MM/YYYY)	(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)							
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)
1			i	House Property						
			ii	Business or Profession						
			iii	Capital Gains						
			iv	Other sources						
			Total							
2			i	House Property						
			ii	Business or Profession						
			iii	Capital Gains						
			iv	Other sources						
			Total							
NOTE ▶ Please refer to the instructions for filling out this schedule.										

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

Schedule FA		Details of Foreign Assets and Income from any source outside India										
A1 Details of Foreign Depository Accounts held (including any beneficial interest) at any time during the calendar year ending as on 31 st day of December, 2022												
ASSETS	Sl No	Country name	Country code	Name of financial institution	Address of financial institution	ZIP code	Account number	Status	Account opening date	Peak balance during the period	Closing balance	Gross interest paid/credited to the account during the period
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

(i)												
(ii)												
A2	Details of Foreign Custodial Accounts held (including any beneficial interest) at any time during the calendar year ending as on 31st day of December, 2022											
Sl No	Country name	Country code	Name of financial institution	Address of financial institution	ZIP code	Account number	Status	Account opening date	Peak balance during the period	Closing balance	Gross amount paid/credited to the account during the period <i>(drop down to be provided specifying nature of amount viz. interest/dividend/proceeds from sale or redemption of financial assets/ other income)</i>	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
(i)												
(ii)												
A3	Details of Foreign Equity and Debt Interest held (including any beneficial interest) in any entity at any time during the calendar year ending as on 31st day of December, 2022											
Sl No	Country name	Country code	Name of entity	Address of entity	ZIP code	Nature of entity	Date of acquiring the interest	Initial value of the investment	Peak value of investment during the period	Closing value	Total gross amount paid/credited with respect to the holding during the period	Total gross proceeds from sale or redemption of investment during the period
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
(i)												
(ii)												
A4	Details of Foreign Cash Value Insurance Contract or Annuity Contract held (including any beneficial interest) at any time during the calendar year ending as on 31st day of December, 2022											
Sl No	Country name	Country code	Name of financial institution in which insurance contract held	Address of financial institution	ZIP code	Date of contract	The cash value or surrender value of the contract	Total gross amount paid/credited with respect to the contract 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 31st day of December, 2022											
Sl No	Country Name and code	Zip Code	Nature of entity	Name and Address of the Entity	Nature of Interest- Direct/ 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		
(3)	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 as on 31 st day of December, 2022												
Sl. No.	Country Name and code	Zip Cod e	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 st day of December, 2022												
Sl No	Country Name and code	Zip Cod e	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 st day of December, 2022 and which has not been included in A to D above.												
Sl No	Name of the Institution which the account is held on	Address in 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 of 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		
Details of share application money pending allotment as at the end of the previous year											

Name of the applicant	Category of applicant (drop down to be provided- non-resident/ venture capital company/ venture capital fund/ specified company/ any other person)	Type of share	PAN/Aadhaar No.	Date of application	Number of shares applied for	Face value per share	Proposed issue price per share	Share application money	Share application premium		
Details of shareholder who is not a shareholder at the end of the previous year but was a shareholder at any time during the previous year											
Name of the shareholder	Category of shareholder (drop down to be provided- non-resident/ venture capital company/ venture capital fund/ specified company/ any other person)	Type of share	PAN/Aadhaar no.	Date of allotment	Number of shares held	Face value per share	Issue Price per share	Paid up value per share	Date on which ceased to be shareholder	Mode of cessation	In case of transfer, PAN of the new shareholder
NOTE For definition of expressions— “venture capital company”, “venture capital fund” and “specified company”, please refer DPIIT notification dated 19.02.2019.											

Schedule AL-1		Assets and liabilities as at the end of the year (mandatorily required to be filled up by an unlisted company) (other than a start-up for which Schedule AL-2 is to be filled up)										
DETAILS OF ASSETS AND LIABILITIES	A Details of building or land appurtenant there to, or both, being a residential house											
	Sl. No.	Address	Pin code	Date of acquisition	Cost of acquisition Rs.	Purpose for which used (dropdown to be provided)						
	(1)	(2)	(3)	(4)	(5)	(6)						
	(i)											
	(ii)											
	B Details of land or building or both not being in the nature of residential house											
	Sl. No.	Address	Pin code	Date of acquisition	Cost of acquisition Rs.	Purpose for which used (dropdown to be provided)						
	(1)	(2)	(3)	(4)	(5)	(6)						
	(i)											
	C Details of listed equity shares											
	Opening balance			Shares acquired during the year			Shares transferred during the year			Closing balance		
	No. of shares	Type of shares	Cost of acquisition	No. of shares	Type of shares	Cost of acquisition	No. of shares	Type of shares	Sale consideration	No. of shares	Type of shares	Cost of acquisition
	1	2	3	4	5	6	7	8	9	10	11	12

D Details of unlisted equity shares													
Name 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
E Details of other securities													
Type of securities	Whether listed or unlisted	Opening balance		Securities acquired during the year					Securities transferred during the year		Closing balance		
		No. of securities	Cost of acquisition	No. of securities	Date of subscription / purchase	Face value per share	Issue price of security (in case of fresh issue)	Purchase price per security (in case of purchase from existing holder)	No. of securities	Sale consideration	No. of securities	Cost of acquisition	
F Details of capital contribution to other entity													
Name of entity	PAN	Opening balance	Amount contributed during the year	Amount withdrawn during the year	Amount of profit/loss/dividend/interest debited or credited during the year	Closing balance							
G Details of Loans and Advances to any other concern (If money lending is not assessee's substantial business)													
Name of the person	PAN	Opening Balance	Amount received	Amount paid	Interest debited, if any	Closing balance	Rate of interest (%)						
H Details of motor vehicle, aircraft, yacht or other mode of transport													
Particulars of asset	Registration number of vehicle	Cost of acquisition	Date of acquisition	Purpose for which used (dropdown to be provided)									
I Details of Jewellery, archaeological collections, drawings, paintings, sculptures, any work of art or bullion													
Particulars of asset	Quantity	Cost of acquisition	Date of acquisition	Purpose of use (dropdown to be provided)									
J 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 AL-2 Assets and liabilities as at the end of the year (applicable for start-ups only)

If you are a start-up which has filed declaration in Form-2 under para 5 of DPIIT notification dated 19.02.2019, please furnish the following information for the period from the date of incorporation upto end of the year:-

DETAILS OF ASSETS AND LIABILITIES	A Details of building or land appurtenant there to, or both, being a residential house acquired since incorporation							
	Sl. No.	Address	Pin code	Date of acquisition	Cost of acquisition Rs.	Purpose for which used (dropdown to be provided)	Whether transferred on or before the end of the previous year, if Yes date of transfer	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	
	(i)							
	(ii)							
	B Details of land or building or both not being a residential house acquired since incorporation							
	Sl. No.	Address	Pin code	Date of acquisition	Cost of acquisition Rs.	Purpose for which used (dropdown to be provided)	Whether transferred on or before the end of the previous year, if Yes date of transfer	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	
	(i)							
	C Details of Loans and Advances made since incorporation (If lending of money is not assessee's substantial business)							
Name of person	PAN	Date on which loans and advances been made	Amount of loans and advances	Amount	Whether loans and advances has been repaid, if Yes date of such repayment	Closing balance as at the end of the previous year, if any	Rate of interest, if any	
D Details of capital contribution made to any other entity since incorporation								
Name of entity	PAN	Date on which capital contribution has been made	Amount of contribution	Amount withdrawn, if any	Amount of profit/loss/dividend/ interest debited or credited	Closing balance as at the end of the previous year, if any		
E Details of acquisition of shares and securities								
Name of company/entity	PAN	Type of shares/securities	Number of shares/securities acquired	Cost of acquisition	Date of acquisition	Whether transferred, if Yes date of transfer	Closing balance as at the end of the previous year, if any	
F Details of motor vehicle, aircraft, yacht or other mode of transport, the actual cost of which exceeds ten lakh rupees acquired since incorporation								
Particulars of asset	Registration number of vehicle	Cost of acquisition	Date of acquisition	Purpose for which used (dropdown to be provided)	Whether transferred, if Yes date of transfer			
G Details of Jewellery acquired since incorporation								

	Particulars of asset	Quantity	Cost of acquisition	Date of acquisition	Purpose for which used (dropdown to be provided)	Whether transferred, if Yes date of transfer	Closing balance as at the end of the previous year, if any	
H	Details of archaeological collections, drawings, paintings, sculptures, any work of art or bullion acquired since incorporation							
	Particulars of asset	Quantity	Cost of acquisition	Date of acquisition	Purpose for which used (dropdown to be provided)	Whether transferred, if Yes date of transfer	Closing balance as at the end of the previous year, if any	
I	Details of liabilities							
	Details of loans, deposits and advances taken from a person other than financial institution							
	Name of the person	PAN	Opening Balance	Amount received	Amount paid	Interest credited, if any	Closing balance	Rate of interest (%)
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				

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 w/s 44AB)	
Foreign Transaction	Currency	S. No.	Amount (in Rs.)
		i	Payments made during the year on capital account
		ii	Payments made during the year on revenue account
		iii	Receipts during the year on capital account
		iv	Receipts during the year on revenue account
NOTE ▶ Please refer to instructions for filling out this schedule.			

Part B

Part B – TI		Computation of total income	
TOTAL INCOME	1	Income from house property (4 of Schedule-HP) (enter nil if loss)	
	2	Profits and gains from business or profession	
	i	Profits and gains from business other than speculative business and specified business (A 38 of Schedule BP) (enter nil if loss)	2i
	ii	Profits and gains from speculative business (3(ii) of Table E of Schedule BP) (enter nil if loss and take the figure to schedule CFL)	2ii

	iii	Profits and gains from specified business (3(iii) of Table E Schedule BP)(enter nil if loss and take the figure to schedule CFL)	2iii		
	iv	Income chargeable to tax at special rates (3d, 3e, 3f & 4b of Table E of Schedule BP)	2iv		
	v	Total (2i + 2ii+2iii + 2iv)	2v		
3	Capital gains				
	a	Short-term			
	i	Short-term chargeable @ 15% (9ii of item E of schedule CG)	ai		
	ii	Short-term chargeable @ 30% (9iii of item E of schedule CG)	a ii		
	iii	Short-term chargeable at applicable rate (9iv of item E of schedule CG)	a iii		
	iv	Short-term chargeable at special rates in India as per DTAA (9v of item E of Schedule CG)	a iv		
	v	Total Short-term (ai + aii + aiii + aiv) (enter nil if loss)	3av		
	b	Long-term			
	i	Long-term chargeable @ 10% (9vi of item E of schedule CG)	bi		
	ii	Long-term chargeable @ 20% (9vii of item E of schedule CG)	bii		
	iii	Long-term chargeable at special rates in India as per DTAA (9viii of item E of schedule CG)	biii		
	iv	Total Long-term (bi + bii + biii) (enter nil if loss)	3biv		
	c	Sum of Short-term/Long-term capital gains (3av + 3biv) (enter nil if loss)	3c		
	d	Capital gain chargeable @ 30% u/s 115BBH (C2 of schedule CG)	3d		
	e	Total capital gains (3c + 3d)	3e		
4	Income from other sources				
	a	Net income from other sources chargeable to tax at normal applicable rates (6 of Schedule OS) (enter nil if loss)	4a		
	b	Income chargeable to tax at special rate (2 of Schedule OS)	4b		
	c	Income from the activity of owning and maintaining race horses (8e of Schedule OS) (enter nil if loss)	4c		
	d	Total (4a + 4b + 4c)	4d		
5	Total of head wise income (1 + 2v + 3e + 4d)				5
6	Losses of current year to be set off against 5 (total of 2xvii, 3xvii and 4xvii of Schedule CYLA)				6
7	Balance after set off current year losses (5 – 6) (Also total of (ii, iii, v to xv of column 5 of Schedule CYLA+4b+2iv)				7
8	Brought forward losses to be set off against 7 (total of 2xvi, 3xvi and 4xvi of Schedule BFLA)				8
9	Gross Total income (7 – 8) (Also total of (i,ii,iv to xiv of column 5 of schedule BFLA+4b+2iv)				9
10	Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 9				10
11	Deductions under Chapter VI-A				
	a	Part-B of Chapter VI-A [1 of Schedule VI-A and limited upto total of (i, ii, iv, v, viii, xiii, xiv) of column 5 of Schedule BFLA]	11a		
	b	Part-C of Chapter VI-A [2 of Schedule VI-A]	11b		
	c	Total (11a + 11b) [limited upto (9-10)]	11c		

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

Part B – TTI		Computation of tax liability on total income			
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				
	<p>Note:</p> <p>1) Minimum one account should be selected for refund credit</p> <p>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</p> <p>Row can be added as required</p>				
	(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			<input type="checkbox"/> Yes <input type="checkbox"/> No
		(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]			

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

B													
Details of Tax Deducted at Source (TDS) on Income [As per Form No. 16 A issued or Form No. 16B/16C/16D furnished by Deductor(s)]													
SI 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 Deduct or/ PAN/aadhaar No. of Tenant / Buyer	Unclaimed TDS brought forward (b/f)		TDS of the current Financial Year (TDS deducted during the FY 2022-23)		TDS credit being claimed this Year (only if corresponding income is being offered for tax this year not applicable if TDS is deducted u/s 194N)			Corresponding Receipt /withdrawals offered		TDS credit being carried forward
				Fin. Year in which deducted	TDS b/f	Deduct ed in own hands	Deducted in the hands of any other person as per rule 37BA(2) (if applicable)	Claimed in own hands	Claimed in the hands of any other person as per rule 37BA(2) (if applicable)	Gross Amount	Head of Income		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
						Income	TDS		Income	TD S	PAN/ Aadhaar No.		
i													

NOTE ▶ 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)]												
SI No	TCS credit relating to self /other person [other person as per rule 37i(1)]	Tax Deduction and Tax Collection Account Number of the Collector	PAN of Other Person (if TCS credit related to other person)	Unclaimed TCS brought forward (b/f)		TCS of the current financial Year (TCS collected during the FY 2022-23)		TCS credit being claimed this Year			TCS credit being carried forward	
				Fin. Year in which collected	Amount b/f	Collected in own hands	Collected in the hands of any other person as per rule 37i(1) (if applicable)	Claimed in own hands	Claimed in the hands of any other person as per rule 37i(1) (if applicable)			
(1)	2(i)	(2)(ii)	(3)	(4)	(5)	6(i)	(6)(ii)	7(i)	(7)(ii)	(8)		
									TCS	PAN		
i												

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

VERIFICATION

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

FORM ITR-V	<u>INDIAN INCOME TAX RETURN</u> <u>VERIFICATION FORM</u>		Assessment Year 2023-24
	[Where the data of the Return of Income in Forms SAHAJ (ITR-1), ITR-2, ITR-3, SUGAM (ITR-4), ITR-5, ITR-7 filed but NOT verified electronically] (See rule 12)		
Name			
PAN		Form Number	
Filed u/s		e-Filing Acknowledgement Number	
VERIFICATION			
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 _____.			
Signature →			
Date of submission		Source IP address	
System Generated Barcode/QR Code			
Instructions:			
1. Please e- verify the electronically transmitted return data using Aadhaar OTP or Login to e-Filing account through Net-Banking login or EVC generated using Pre-Validated Bank Account/ Demat Account or EVC generated through Bank ATM. Alternately, you may send the duly signed (preferably in blue ink) Form ITR-V to “Centralized Processing Centre, Income Tax Department, Bengaluru 560500”, by SPEED POST ONLY.			
2. Form ITR-V shall not be received in any other office of the Income-tax Department or in any other manner.			

The confirmation of receipt of this Form ITR-V at ITD-CPC will be sent to the e-mail Id registered in the e-Filing account.

3. On successful verification, the return filing acknowledgement can be downloaded from e-Filing portal as a proof of completion of process of filing the return of Income
4. Please sign only in the box provided for signature. Signature anywhere else other than the box provided can render the ITR-V invalid.

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

<u>INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT</u>		Assessment Year	
[Where the data of the Return of Income in Form SAHAJ (ITR-1), ITR-2, ITR-3, SUGAM (ITR-4), ITR-5, ITR-6, ITR-7 filed and verified]		2023-24	
(See rule 12)			
PAN			
Name			
Address			
Status		Form Number	
Filed u/s		e-Filing Acknowledgement Number	
Taxable Income and Tax details	Current Year business loss, if any	1	
	Total Income		
	Book Profit under MAT, where applicable	2	
	Adjusted Total Income under AMT, where applicable	3	
	Net tax payable	4	
	Interest and Fee Payable	5	
	Total tax, interest and Fee payable	6	
	Taxes Paid	7	
(+)Tax Payable /(-)Refundable (6-7)	8		
Accreted Income & 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 electronically transmitted on DD-MM-YYYY 00:00:00 from IP address _____ and verified by _____ having PAN _____ on _____ using * paper ITR-Verification Form /Electronic Verification Code _____ generated through _____ mode
System Generated Barcode/QR Code

**Strike of whichever is not applicable*

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU.

[Notification No. 04/2023/F.No. 370142/51/2022-TPL]
RAMAN CHOPRA, Jt. Secy.

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