FORM **ITR-6**

INDIAN INCOME TAX RETURN
[For Companies other than companies claiming exemption under section 11]
(Please see rule 12 of the Income-tax Rules,1962)
(Also see attached instructions)

Assessment Year **2018-19**

Part A-GEN **GENERAL**

PERSONAL INFORMATION

Name			**PAN**
Is there any change in the company's name? If yes, please furnish the old name			**Corporate Identity Number (CIN) issued by MCA**
Flat/Door/Block No	**Name of Premises/Building/Village**		**Date of incorporation** *(DD/MM/YYYY)* / /
Road/Street/Post Office	**Area/Locality**		**Type of company** *(Tick any one)* ☑ **(i) Domestic Company** ☐ **(ii) Foreign Company** ☐
Town/City/District	**State** **Country**	**Pin code/Zip code**	**If a public company write 6, and if private company write 7 (as defined in section 3 of The Company Act)** ☐
Office Phone Number with STD code/ Mobile No. 1	**Mobile No. 2**		**Income Tax Ward/Circle**
Email Address-1			
Email Address-2			

FILING STATUS

(a)	**Return filed** *(Tick)* *[Please see instruction number-5]* ☐ **On or before due date-139(1),** ☐ **After due date-139(4),** ☐ **Revised Return-139(5)** ☐ **Modified return-92CD,** ☐ **under section 119(2)(b),Or In response to notice** ☐ **139(9)- Defective,** ☐ **142(1),** ☐ **148,** ☐ **153A,** ☐ **153C**	
(b)	**If revised/in response to 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)/148/153A/153C enter date of such notice, or u/s 92CD enter date of advance pricing agreement**	/ /
(d)	**Residential Status** *(Tick)* ☑ ☐ **Resident** ☐ **Non-Resident**	
(e)	**Whether opting for section 115BA? (Yes/No) (applicable on Domestic Company)**	
(f)	**Whether total turnover/ gross receipts in the previous year 2015-16 exceeds 50 crore rupees? (Yes/No) (applicable on 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)* ☑ ☐ **Yes** ☐ **No**	
(i)	**Whether assessee is required to seek registration under any law for the time being in force relating to companies?**	
(j)	**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)* ☑ ☐ **Yes** ☐ **No**	
(k)	**Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange?** *(Tick)* ☑ ☐ **Yes** ☐ **No**	
(l)	**Whether the assessee company is under liquidation** *(Tick)* ☑ ☐ **Yes** ☐ **No**	
(m)	**Whether you are an FII / FPI? Yes/No If yes, please provide SEBI Regn. No.**	
(n)	**Whether any transaction has been made with a person located in a jurisdiction notified u/s 94A of the Act?** ☐ **Yes** ☐ **No**	
(o)	**Whether this return is being filed by a representative assessee?** *(Tick)* ☑ ☐ **Yes** ☐ **No** **If yes, please furnish following information -**	
	(1) **Name of the representative assessee**	
	(2) **Address of the representative assessee**	
	(3) **Permanent Account Number (PAN) of the representative assessee**	

AUDIT INFORMATION

(a)	**Whether liable to maintain accounts as per section 44AA?** *(Tick)* ☑ ☐ **Yes** ☐ **No**	
(b)	**Whether liable for audit under section 44AB?** *(Tick)* ☑ ☐ **Yes** ☐ **No**	
(c)	**If (b) is Yes, whether the accounts have been audited by an accountant?** *(Tick)* ☑ ☐ **Yes** ☐ **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) of the auditor (proprietorship/ firm)**
	(7)	**Date of audit report**

(d)	**If liable to furnish other audit report under the Income-tax Act, mention the date of furnishing the audit report? *(DD/MM/YY) (Please see Instruction 5(ii))***
	92E 115JB

(e)	**Mention the Act, section and date of furnishing the audit report under any Act other than the Income-tax Act**			
	Act and section	(DD/MM/YY)	*Act and section*	(DD/MM/YY)

HOLDING STATUS

(a)	**Nature of company (write 1 if holding company, write 2 if a subsidiary company, write 3 if both, write 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**
(b)	**In case of amalgamated company, mention the details of amalgamating company**		
	PAN	**Name of Amalgamating Company**	**Address of Amalgamating Company**
(c)	**In case of demerged company, mention the details of resulting company**		
	PAN	**Name of Resulting Company**	**Address of Resulting Company**
(d)	**In case of resulting company, mention the details of demerged company**		
	PAN	**Name of Demerged Company**	**Address of Demerged Company**

KEY PERSONS

Particulars of Managing Director, Directors, Secretary and Principal officer(s) who have held the office during the previous year

S.No.	Name	Designation	Residential Address	PAN	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 *(if available)*

S.No.	Name and Address	Percentage of shares held	PAN (if allotted)

NATURE OF COMPANY

	Nature of company		*(Tick)* ☑
1	**Whether a public sector company as defined in section 2(36A) of the Income-tax Act**	☐ **Yes**	☐ **No**
2	**Whether a company owned by the Reserve Bank of India**	☐ **Yes**	☐ **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	☐ Yes	☐ No
4	Whether a banking company as defined in clause (c) of section 5 of the Banking Regulation Act,1949	☐ Yes	☐ No
5	Whether a scheduled Bank being a bank included in the Second Schedule to the Reserve Bank of India Act	☐ Yes	☐ 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)	☐ Yes	☐ No
7	Whether a company being a non-banking Financial Institution	☐ Yes	☐ No

Nature of business or profession, if more than one business or profession indicate the three main activities/ products

S.No.	Code *[Please see instruction No.7(i)]*	Description
(i)		
(ii)		
(iii)		

Part A-BS **BALANCE SHEET AS ON 31ST DAY OF MARCH, 2018 OR AS ON THE DATE OF AMALGAMATION**

I	Equity and Liabilities								
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			viia		
				b			viib		
				c	Total (viia + viib)		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		iia		
				b	Rupee loans				
					1	From Banks	b1		

				2	From others	b2				
				3	Total (b1 + b2)	b3				
			c	Total Term loans (iia + b3)				iic		
		iii	Deferred payment liabilities					iii		
		iv	Deposits from related parties *(see instructions)*					iv		
		v	Other deposits					v		
		vi	Loans and advances from related parties *(see instructions)*					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 *(see instructions)*					ii		
		iii	Loans and advances from related parties *(see instructions)*					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		iia		
				b	Amortization		iib		
				c	Impairment losses		iic		
				d	Net block (iia – 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		iia		
				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 *(see instructions)*			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) of I.T. Act			iv				
	F	Total Non-current assets (Av + Bix + C + Dv + Eiii)							1F	
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) of I.T. Act	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, 2018 OR AS ON THE DATE OF BUSINESS COMBINATION** *[applicable for a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015]*

I	Equity and Liabilities							
	1	Equity						
		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)				1C	
	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									
	1	Non-current assets								
		A	Property, Plant and Equipment							
			a	Gross block			a			
			b	Depreciation			b			
			c	Impairment losses			c			

			d	Net block (a – b - c)							Ad		
		B	Capital work-in-progress								B		
		C	Investment Property										
			a	Gross block				a					
			b	Depreciation				b					
			c	Impairment losses				c					
			d	Net block (a – b - c)							Cd		
		D	Goodwill										
			a	Gross block				a					
			b	Impairment losses				b					
			c	Net block (a – b)							Dc		
		E	Other Intangible Assets										
			a	Gross block				a					
			b	Amortisation				b					
			c	Impairment losses				c					
			d	Net block (a – b - c)							Ed		
		F	Intangible assets under development								F		
		G	Biological assets other than bearer plants										
			a	Gross block				a					
			b	Impairment losses				b					
			c	Net block (a – b)							Gc		
		H	Financial Assets										
			I	Investments									
			i	Investments in Equity instruments									
				a	Listed equities			ia					
				b	Unlisted equities			ib					
				c	Total (ia + ib)						ic		
			ii	Investments in Preference shares				ii					
			iii	Investments in Government or trust securities				iii					
			iv	Investments in Debenture or bonds				iv					
			v	Investments in Mutual funds				v					
			vi	Investments in Partnership firms				vi					
			vii	Others Investments (specify nature)				vii					
			viii	Total non-current investments (ic + ii + iii + iv + v + vi + vii)							HI		
			II	Trade Receivables									
				a	Secured, considered good			a					
				b	Unsecured, considered good			b					
				c	Doubtful			c					
				d	Total Trade receivables						HII		
			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)						HIII		
				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) of I.T. Act		vc					
			IV	Other Financial Assets									
					i	Bank Deposits with more than 12 months maturity		i					

					ii	Others	ii				
					iii	Total of Other Financial Assets (i + ii)				HIV	
		I	Deferred Tax Assets (Net)							I	
		J	Other non-current Assets								
			i			Capital Advances	i				
			ii			Advances other than capital advances	ii				
			iii			Others (specify nature)	iii				
			iv			Total non-current assets (i + ii + iii)				J	
			v			Non-current assets included in J above which is due from shareholder, being the beneficial owner of share, or from any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act	v				
		Total Non-current assets (Ad + B + Cd + Dc + Ed + F + Gc + HI + HII + HIII + HIV + I + J)								1	
	2	Current assets									
		A	Inventories								
			i			Raw materials	i				
			ii			Work-in-progress	ii				
			iii			Finished goods	iii				
			iv			Stock-in-trade (in respect of goods acquired for trading)	iv				
			v			Stores and spares	v				
			vi			Loose tools	vi				
			vii			Others	vii				
			viii			Total Inventories (i + ii + iii + iv + v + vi + vii)				2A	
		B	Financial Assets								
		I	Investments								
			i			Investment in Equity instruments					
				a		Listed equities	ia				
				b		Unlisted equities	ib				
				c		Total (ia + ib)	ic				
			ii			Investment in Preference shares	ii				
			iii			Investment in government or trust securities	iii				
			iv			Investment in debentures or bonds	iv				
			v			Investment in Mutual funds	v				
			vi			Investment in partnership firms	vi				
			vii			Other Investments	vii				
			viii			Total Current investments (ic + ii + iii + iv + v + vi + vii)				I	
		II	Trade receivables								
			i			Secured, considered good	i				
			ii			Unsecured, considered good	ii				
			iii			Doubtful	iii				
			iv			Total Trade receivables (i + ii + iii)				II	
		III	Cash and cash equivalents								
			i			Balances with Banks (of the nature of cash and cash equivalents)	i				
			ii			Cheques, drafts in hand	ii				
			iii			Cash on hand	iii				
			iv			Others (specify nature)	iv				
			v			Total Cash and cash equivalents (i + ii + iii + iv)				III	
		IV	Bank Balances other than III above							IV	
		V	Loans								
			i			Security Deposits	i				
			ii			Loans to related parties *(see instructions)*	ii				
			iii			Others(specify nature)	iii				

		iv	Total loans (i + ii + iii)					V		
		v	Loans and advances included in V above which is-							
			a	for the purpose of business or profession		va				
			b	not for the purpose of business or profession		vb				
			c	given to a shareholder, being the beneficial owner of share, or to any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act		vc				
	VI	Other Financial Assets						VI		
	Total Financial Assets (I + II + III + IV + V + VI)							2B		
	C	Current Tax Assets (Net)						2C		
	D	Other current assets								
		i	Advances other than capital advances			i				
		ii	Others(specify nature)			ii				
		iii	Total					2D		
	Total Current assets (2A + 2B + 2C + 2D)							2		
Total Assets (1 + 2)								II		

Part A-P& L **Profit and Loss Account for the financial year 2017-18** *(fill items 1 to 52 in a case where regular books of accounts are maintained, otherwise fill item 53)*

CREDITS TO PROFIT AND LOSS ACCOUNT

1	Revenue from operations								
	A	Sales/ Gross receipts of business *(net of returns and refunds and duty or tax, if any)*							
		i	Sale of products/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	Interest (in case of finance company)			Iv			
		v	Other financial services (in case of finance company			V			
		vi	Total (i + ii + iiic + iv + v)					Avi	
	B	Duties, taxes and cess received or receivable in respect of goods and services sold or supplied							
		i	Union Excise duties			i			
		ii	Service tax			ii			
		iii	VAT/ Sales tax			iii			
		iv	Central Goods & Service Tax (CGST)			iv			
		v	State Goods & Services Tax (SGST)			v			
		vi	Integrated Goods & Services Tax (IGST)			vi			
		vii	Union Territory Goods & Services Tax (UTGST)			vi			
		viii	Any other duty, tax and cess			viii			
		ix	Total (i + ii + iii + iv + v + vi + vii + viii)					Bix	
	C	Total Revenue from operations (Avi + Bix)						1C	
2	Other income								
	i	Interest income (in case of a company, other than a finance company)				I			
	ii	Dividend income				Ii			
	iii	Profit on sale of fixed assets				iii			
	iv	Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT)				iv			
	v	Profit on sale of other investment				v			
	vi	Rent				vi			
	vii	Commission				vii			
	viii	Profit on account of currency fluctuation				viii			
	ix	Agricultural income				ix			

		x	Any other income *(specify nature and amount)*					
			a		xa			
			b		xb			
			c	Total (xa + xb)	xc			
		xi	Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + xc)				2xi	
	3	Closing Stock						
		i	Raw material		3i			
		ii	Work-in-progress		3ii			
		iii	Finished goods		3iii			
		Total (3i + 3ii + 3iii)					3iv	
	4	Total of credits to profit and loss account (1C + 2xi + 3iv)					4	
DEBITS TO PROFIT AND LOSS ACCOUNT	5	Opening Stock						
		i	Raw material		5i			
		ii	Work-in-progress		5ii			
		iii	Finished goods		5iii			
		iv	Total (5i + 5ii + 5iii)				5iv	
	6	Purchases (net of refunds and duty or tax, if any)					6	
	7	Duties and taxes, paid or payable, in respect of goods and services purchased						
		i	Custom duty		7i			
		ii	Counter veiling duty		7ii			
		iii	Special additional duty		7iii			
		iv	Union excise duty		7iv			
		v	Service tax		7v			
		vi	VAT/ Sales tax		7vi			
		vii	Central Goods & Service Tax (CGST)		7vii			
		viii	State Goods & Services Tax (SGST)		7viii			
		ix	Integrated Goods & Services Tax (IGST)		7ix			
		x	Union Territory Goods & Services Tax (UTGST)		7x			
		xi	Any other tax, paid or payable		7xi			
		7xii	Total (7i + 7ii + 7iii + 7iv + 7v + 7vi + 7vii+7viii+7ix+7x+7xi)				7xii	
	8	Freight					8	
	9	Consumption of stores and spare parts					9	
	10	Power and fuel					10	
	11	Rents					11	
	12	Repairs to building					12	
	13	Repairs to plant, machinery or furniture					13	
	14	Compensation to employees						
		i	Salaries and wages		14i			
		ii	Bonus		14ii			
		iii	Reimbursement of medical expenses		14iii			
		iv	Leave encashment		14iv			
		v	Leave travel benefits		14v			
		vi	Contribution to approved superannuation fund		14vi			
		vii	Contribution to recognised provident fund		14vii			
		viii	Contribution to recognised gratuity fund		14viii			
		ix	Contribution to any other fund		14ix			
		x	Any other benefit to employees in respect of which an expenditure has been incurred		14x			
		xi	Total compensation to employees (14i + 14ii + 14iii + 14iv + 14v + 14vi + 14vii + 14viii + 14ix + 14x)				14xi	
		xii	Whether any compensation, included in 14xi, paid to non-resident		xiia	Yes / No		
			If Yes, amount paid to non-residents		xiib			

15	Insurance						
	i	Medical Insurance	15i				
	ii	Life Insurance	15ii				
	iii	Keyman's Insurance	15iii				
	iv	Other Insurance including factory, office, car, goods, etc.	15iv				
	v	Total expenditure on insurance (15i + 15ii + 15iii + 15iv)			15v		
16	Workmen and staff welfare expenses				16		
17	Entertainment				17		
18	Hospitality				18		
19	Conference				19		
20	Sales promotion including publicity (other than advertisement)				20		
21	Advertisement				21		
22	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)			22iii		
23	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)			23iii		
24	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)			24iii		
25	Hotel, boarding and Lodging				25		
26	Traveling expenses other than on foreign traveling				26		
27	Foreign traveling expenses				27		
28	Conveyance expenses				28		
29	Telephone expenses				29		
30	Guest House expenses				30		
31	Club expenses				31		
32	Festival celebration expenses				32		
33	Scholarship				33		
34	Gift				34		
35	Donation				35		
36	Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)						
	i	Union excise duty	36i				
	ii	Service tax	36ii				
	iii	VAT/ Sales tax	36ii				
	iv	Cess	36iv				
	v	Central Goods & Service Tax (CGST)	36v				
	vi	State Goods & Services Tax (SGST)	36vi				
	vii	Integrated Goods & Services Tax (IGST)	36vii				
	viii	Union Territory Goods & Services Tax (UTGST)	36viii				
	ix	Any other rate, tax, duty or cess incl. STT and CTT	36ix				
	x	Total rates and taxes paid or payable (36i + 36ii + 36iii + 36iv + 36v + 36vi + 36vii + 36viii+ 36ix)			36x		
37	Audit fee				37		
38	Other expenses *(specify nature and amount)*						
	i		i				
	ii		ii				

		iii	Total (i + ii)												38iii		
	39	Bad debts written off *(specify PAN of the person, if it is available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)*															
		i											39i				
		ii											39ii				
		iii											39iii				
		iv	Others (more than Rs. 1 lakh) where PAN is not available										39iv				
		v	Others (amounts less than Rs. 1 lakh)										39v				
		vi	Total Bad Debt (39i + 39ii + 39iii + 39iv + 39v)												39vi		
	40	Provision for bad and doubtful debts													40		
	41	Other provisions													41		
	42	Profit before interest, depreciation and taxes [4 – (5iv + 6 + 7xii + 8 to 13 + 14xi + 15v + 16 to 21 + 22iii + 23iii + 24iii + 25 to 35 + 36x + 37 + 38iii + 39vi + 40 + 41)]													42		
	43	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)												43iii		
	44	Depreciation and amortization													44		
	45	Profit before taxes (42 – 43iii – 44)													45		
PROVISIONS FOR TAX AND APPROPRIATIONS	46	Provision for current tax													46		
	47	Provision for Deferred Tax and deferred liability													47		
	48	Profit after tax (45 - 46 - 47)													48		
	49	Balance brought forward from previous year													49		
	50	Amount available for appropriation (48 + 49)													50		
	51	Appropriations															
		i	Transfer to reserves and surplus											51i			
		ii	Proposed dividend/ Interim dividend											51ii			
		iii	Tax on dividend/ Tax on dividend for earlier years											51iii			
		iv	Appropriation towards Corporate Social Responsibility (CSR) activities (*in case of companies covered under section 135 of Companies Act, 2013*)											51iv			
		v	Any other appropriation											51v			
		vi	Total (51i + 51ii + 51iii + 51iv+51v)												51vi		
	52	Balance carried to balance sheet (50-51vi)													52		
NO ACCOUNT CASE	53	In a case where regular books of account of business or profession are not maintained, furnish the following information for previous year 2017-18 in respect of business or profession															
		a	Gross receipts												53a		
		b	Gross profit												53b		
		c	Expenses												53c		
		d	Net profit												53d		

Part A-P& L – Ind AS **Profit and Loss Account for the financial year 2017-18** *(fill items 1 to 54 in a case where regular books of accounts are maintained, otherwise fill item 55) [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	1	Revenue from operations															
		A	Sales/ Gross receipts of business *(net of returns and refunds and duty or tax, if any)*														
			i	Sale of products/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	Interest (in case of finance company)											iv		
			v	Other financial services (in case of finance company											v		
			vi	Total (i + ii + iiic + iv + v)												Avi	

	B	Duties, taxes and cess received or receivable in respect of goods and services sold or supplied						
		i	Union Excise duties		i			
		ii	Service tax		ii			
		iii	VAT/ Sales tax		iii			
		iv	Central Goods & Service Tax (CGST)		iv			
		v	State Goods & Services Tax (SGST)		v			
		vi	Integrated Goods & Services Tax (IGST)		vi			
		vii	Union Territory Goods & Services Tax (UTGST)		vii			
		viii	Any other duty, tax and cess		viii			
		ix	Total (i + ii + iii + iv + v + vi + vii + viii)				Bix	
	C	Total Revenue from operations (Avi + Bix)					1C	
	2	Other income						
		i	Interest income (in case of a company, other than a finance company)		i			
		ii	Dividend income		ii			
		iii	Profit on sale of fixed assets		iii			
		iv	Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT)		iv			
		v	Profit on sale of other investment		v			
		vi	Rent		vi			
		vii	Commission		vii			
		viii	Profit on account of currency fluctuation		viii			
		ix	Agricultural income		ix			
		x	Any other income *(specify nature and amount)*					
			a		xa			
			b		xb			
			c	Total (xa + xb)	xc			
		xi	Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + xc)				2xi	
	3	Closing Stock						
		i	Raw material		3i			
		ii	Work-in-progress		3ii			
		iii	Finished goods		3iii			
		Total (3i + 3ii + 3iii)					3iv	
	4	Total of credits to profit and loss account (1C + 2xi + 3iv)					4	
DEBITS TO PROFIT AND LOSS ACCOUNT	5	Opening Stock						
		i	Raw material		5i			
		ii	Work-in-progress		5ii			
		iii	Finished goods		5iii			
		iv	Total (5i + 5ii + 5iii)				5iv	
	6	Purchases (net of refunds and duty or tax, if any)					6	
	7	Duties and taxes, paid or payable, in respect of goods and services purchased						
		i	Custom duty		7i			
		ii	Counter veiling duty		7ii			
		iii	Special additional duty		7iii			
		iv	Union excise duty		7iv			
		v	Service tax		7v			
		vi	VAT/ Sales tax		7vi			
		vii	Central Goods & Service Tax (GST)		7vii			
		viii	State Goods & Services Tax (SGST)		7viii			
		ix	Integrated Goods & Services Tax (IGST)		7ix			
		x	Union Territory Goods & Services Tax (UTGST)		7x			
		xi	Any other tax, paid or payable		7xi			

	xii	Total (7i + 7ii + 7iii + 7iv + 7v + 7vi + 7vii+7viii + 7ix + 7x + 7xi)			7xii		
8	Freight				8		
9	Consumption of stores and spare parts				9		
10	Power and fuel				10		
11	Rents				11		
12	Repairs to building				12		
13	Repairs to plant, machinery or furniture				13		
14	Compensation to employees						
	i	Salaries and wages	14i				
	ii	Bonus	14ii				
	iii	Reimbursement of medical expenses	14iii				
	iv	Leave encashment	14iv				
	v	Leave travel benefits	14v				
	vi	Contribution to approved superannuation fund	14vi				
	vii	Contribution to recognised provident fund	14vii				
	viii	Contribution to recognised gratuity fund	14viii				
	ix	Contribution to any other fund	14ix				
	x	Any other benefit to employees in respect of which an expenditure has been incurred	14x				
	xi	Total compensation to employees (14i + 14ii + 14iii + 14iv + 14v + 14vi + 14vii + 14viii + 14ix + 14x)			14xi		
	xii	Whether any compensation, included in 14xi, paid to non-resident	xiia	Yes / No			
		If Yes, amount paid to non-residents	xiib				
15	Insurance						
	i	Medical Insurance	15i				
	ii	Life Insurance	15ii				
	iii	Keyman's Insurance	15iii				
	iv	Other Insurance including factory, office, car, goods, etc.	15iv				
	v	Total expenditure on insurance (15i + 15ii + 15iii + 15iv)			15v		
16	Workmen and staff welfare expenses				16		
17	Entertainment				17		
18	Hospitality				18		
19	Conference				19		
20	Sales promotion including publicity (other than advertisement)				20		
21	Advertisement				21		
22	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)			22iii		
23	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)			23iii		
24	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)			24iii		
25	Hotel, boarding and Lodging				25		
26	Traveling expenses other than on foreign traveling				26		
27	Foreign traveling expenses				27		
28	Conveyance expenses				28		

	29	Telephone expenses				29	
	30	Guest House expenses				30	
	31	Club expenses				31	
	32	Festival celebration expenses				32	
	33	Scholarship				33	
	34	Gift				34	
	35	Donation				35	
	36	Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)					
		i	Union excise duty	36i			
		ii	Service tax	36ii			
		iii	VAT/ Sales tax	36ii			
		iv	Cess	36iv			
		v	Goods & Service Tax (GST)	36v			
		vi	State Goods & Services Tax (SGST)	36vi			
		vii	Integrated Goods & Services Tax (IGST)	36vii			
		viii	Union Territory Goods & Services Tax (UTGST)	36viii			
		ix	Any other rate, tax, duty or cess incl. STT and CTT	36ix			
		x	Total rates and taxes paid or payable (36i + 36ii + 36iii + 36iv + 36v + 36vi + 36vii + 36viii + 36ix)			36x	
	37	Audit fee				37	
	38	Other expenses *(specify nature and amount)*					
		i		i			
		ii		ii			
		iii	Total (i + ii)			38iii	
	39	Bad debts written off *(specify PAN of the person, if it is available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)*					
		i		39i			
		ii		39ii			
		iii		39iii			
		iv	Others (more than Rs. 1 lakh) where PAN is not available	39iv			
		v	Others (amounts less than Rs. 1 lakh)	39v			
		vi	Total Bad Debt (39i + 39ii + 39iii + 39iv + 39v)			39vi	
	40	Provision for bad and doubtful debts				40	
	41	Other provisions				41	
	42	Profit before interest, depreciation and taxes [4 – (5iv + 6 + 7xii + 8 to 13 + 14xi + 15v + 16 to 21 + 22iii + 23iii + 24iii + 25 to 35 + 36x + 37 + 38iii + 39vi + 40 + 41)]				42	
	43	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)			43iii	
	44	Depreciation and amortization				44	
	45	Profit before taxes (42 – 43iii – 44)				45	
PROVISIONS FOR TAX AND APPROPRIATIONS	46	Provision for current tax				46	
	47	Provision for Deferred Tax and deferred liability				47	
	48	Profit after tax (45 - 46 - 47)				48	
	49	Balance brought forward from previous year				49	
	50	Amount available for appropriation (48 + 49)				50	
	51	Appropriations					
		i	Transfer to reserves and surplus	51i			
		ii	Proposed dividend/ Interim dividend	51ii			
		iii	Tax on dividend/ Tax on dividend for earlier years	51iii			
		iv	Appropriation towards Corporate Social Responsibility (CSR) activities (*in case of companies covered under section 135 of Companies Act, 2013*)	51iv			

		v	Any other appropriation	51v				
		vi	Total (51i + 51ii + 51iii + 51iv+51v)			51vi		
	52	Balance carried to balance sheet (50 – 51vi)				52		
	53	Other Comprehensive Income						
		A	Items that will not be reclassified to P&L					
			i	Changes in revaluation surplus	i			
			ii	Re-measurements of the defined benefit plans	ii			
			iii	Equity instruments through OCI	iii			
			iv	Fair value Changes relating to own credit risk of financial liabilities designated at FVTPL	iv			
			v	Share of Other comprehensive income in associates and joint ventures , to the extent not to be classified to P&L	v			
			vi	Others (Specify nature)	vi			
			vii	Income tax relating to items that will not be reclassified to P&L	vii			
			viii	Total			53A	
		B	Items that will be reclassified to P&L					
			i	Exchange differences in translating the financial statements of a foreign operation	i			
			ii	Debt instruments through OCI	ii			
			iii	The effective portion of gains and loss on hedging instruments in a cash flow hedge	iii			
			iv	Share of OCI in associates and joint ventures to the extent to be classified into P&L	iv			
			v	Others (Specify nature)	v			
			vi	Income tax relating to items that will be reclassified to P&L	vi			
			vii	Total			53B	
	54	Total Comprehensive Income (48 + 53A + 53B)				54		
NO ACCOUNT CASE	55	In a case where regular books of account of business or profession are not maintained, furnish the following information for previous year 2017-18 in respect of business or profession						
		a	Gross receipts			55a		
		b	Gross profit			55b		
		c	Expenses			55c		
		d	Net profit			55d		

Part A- OI **Other Information** *(optional in a case not liable for audit under section 44AB)*

OTHER INFORMATION	1	Method of accounting employed in the previous year *(Tick)* ☑ ☐ mercantile ☐ cash			
	2	Is there any change in method of accounting *(Tick)* ☑ ☐ Yes ☐ No			
	3a	Increase in the profit or decrease in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column 11a(iii) of Schedule ICDS]		3a	
	3b	Decrease in the profit or increase in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column 11b(iii) of Schedule ICDS]		3b	
	4	Method of valuation of closing stock employed in the previous year			
		a	Raw Material (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)		☐
		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)		☐
		c	Is there any change in stock valuation method *(Tick)* ☑ ☐ Yes ☐ 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)(iiia)]*		6e			
	f	Amount of contributions to a recognised provident fund *[36(1)(iv)]*		6f			
	g	Amount of contributions to an approved superannuation fund *[36(1)(iv)]*		6g			
	h	Amount of contribution to a pension scheme referred to in section 80CCD *[36(1)(iva)]*		6h			
	i	Amount of contributions to an approved gratuity fund *[36(1)(v)]*		6i			
	j	Amount of contributions to any other fund		6j			
	k	Any sum received from employees as contribution to any provident fund or superannuation fund or any fund set up under ESI Act or any other fund for the welfare of employees to the extent not credited to the employees account on or before the due date *[36(1)(va)]*		6k			
	l	Amount of bad and doubtful debts *[36(1)(vii)]*		6l			
	m	Provision for bad and doubtful debts *[36(1)(viia)]*		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	Any other disallowance		6q			
	r	Total amount disallowable under section 36 (total of 6a to 6q)				6r	
	s	Total number of employees employed by the company *(mandatory in case company has recognized Provident Fund)*					
		i	deployed in India	i			
		ii	deployed outside India	ii			
		iii	Total	iii			
7	Amounts debited to the profit and loss account, to the extent disallowable under section 37						
	a	Expenditure of capital nature *[37(1)]*		7a			
	b	Expenditure of personal nature *[37(1)]*		7b			
	c	Expenditure laid out or expended wholly and exclusively NOT for the purpose of business or profession *[37(1)]*		7c			
	d	Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party *[37(2B)]*		7d			
	e	Expenditure by way of penalty or fine for violation of any law for the time being in force		7e			
	f	Any other penalty or fine		7f			
	g	Expenditure incurred for any purpose which is an offence or which is prohibited by law		7g			
	h	Expenditure incurred on corporate social responsibility (CSR)		7h			
	i	Amount of any liability of a contingent nature		7i			
	j	Any other amount not allowable under section 37		7j			
	k	Total amount disallowable under section 37 (total of 7a to 7j)				7k	
8	A.	Amounts debited to the profit and loss account, to the extent disallowable under section 40					
		a	Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B	Aa			
		b	Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B	Ab			
		c	Amount disallowable under section 40(a)(ib) on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016	Ac			
		d	Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B	Ad			
		e	Amount of tax or rate levied or assessed on the basis of profits *[40(a)(ii)]*	Ae			
		f	Amount paid as wealth tax *[40(a)(iia)]*	Af			

		g	Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib)	Ag				
		h	Amount of interest, salary, bonus, commission or remuneration paid to any partner or member *[40(b)]*	Ah				
		i	Any other disallowance	Ai				
		j	Total amount disallowable under section 40(total of Aa to Ai)			Aj		
	B.		Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year			8B		
9			Amounts debited to the profit and loss account, to the extent disallowable under section 40A					
	a		Amounts paid to persons specified in section 40A(2)(b)	9a				
	b		Amount paid otherwise than by account payee cheque or account payee bank draft or use of electronic clearing system through a bank account, 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			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				
	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				
	e		Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	11e				
	f		Any sum payable towards leave encashment	11f				
	g		Any sum payable to the Indian Railways for the use of railway assets	11g				
	h		Total amount disallowable under Section 43B(total of 11a to 11g)			11h		
12			Amount of credit outstanding in the accounts in respect of					
	a		Union Excise Duty	12a				
	b		Service tax	12b				
	c		VAT/sales tax	12c				
	d		Central Goods & Service Tax (CGST)	12d				
	e		State Goods & Services Tax (SGST)	12e				
	f		Integrated Goods & Services Tax (IGST)	12f				
	g		Union Territory Goods & Services Tax (UTGST)	12g				
	h		Any other tax	12h				
	i		Total amount outstanding (total of 12a to 12h)			12i		

13	Amounts deemed to be profits and gains under section 33AB or 33ABA or 33AC	13	
14	Any amount of profit chargeable to tax under section 41	14	
15	Amount of income or expenditure of prior period credited or debited to the profit and loss account (net)	15	

Part A – QD **Quantitative details** *(optional in a case not liable for audit under section 44AB)*

QUANTITATIVE DETAILS

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

Part A – OL **Receipt and payment account of company under liquidation**

Receipt and payment account of company under liquidation

1	Opening balance					
	i	Cash in hand	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)	2iiid			
	iv	Realisation of dues/debtors	2iv			
	v	Others (pls. specify nature and amount)				
		a	2va			
		b	2vb			
		c Total of other receipts (va + vb)	2vc			
	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)	4vc			
		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	

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

TOTAL INCOME

1	Income from house property *(3b of Schedule-HP) (enter nil if loss)*						1	
2	Profits and gains from business or profession							
	i	Profits and gains from business other than speculative business and specified business *(A39 of Schedule BP) (enter nil if loss)*			2i			
	ii	Profits and gains from speculative business *(B43 of Schedule BP) (enter nil if loss and take the figure to schedule CFL)*			2ii			
	iii	Profits and gains from specified business *(C49 of Schedule BP)(enter nil if loss and take the figure to schedule CFL)*			2iii			
	iv	Income from patent u/s 115BBF *(3d of Schedule BP)*			2iv			
	v	Income from transfer of carbon credits u/s 115BBG *(3e of Schedule BP)*			2v			
	vi	Total (2i + 2ii+2iii + 2iv + 2v)					2vi	
3	Capital gains							
	a	Short term						
		i	Short-term chargeable @ 15% *(7ii of item E of schedule CG)*		ai			
		ii	Short-term chargeable @ 30% *(7iii of item E of schedule CG)*		aii			
		iii	Short-term chargeable at applicable rate *(7iv of item E of schedule CG)*		aiii			
		iv	Total Short-term (ai + aii + aiii)		3aiv			
	b	Long-term						
		i	Long-term chargeable @ 10% *(7v of item E of schedule CG)*		bi			
		ii	Long-term chargeable @ 20% *(7vi of item E of schedule CG)*		bii			
		iii	Total Long-term (bi + bii) *(enter nil if loss)*		biii			
	c	Total capital gains (3aiv + 3biii) *(enter nil if loss)*					3c	
4	Income from other sources							
	a	from sources other than from owning and maintaining race horses and income chargeable to tax at special rate *(1k of Schedule OS) (enter nil if loss)*			4a			
	b	Income chargeable to tax at special rate *(1fvi of Schedule OS)*			4b			
	c	from owning and maintaining race horses *(3e of Schedule OS) (enter nil if loss)*			4c			
	d	Total (4a + 4b + 4c)					4d	
5	Total (1 + 2vi + 3c + 4d)						5	
6	Losses of current year to be set off against 5 *(total of 2xiii, 3xiii and 4xiii of Schedule CYLA)*						6	
7	Balance after set off current year losses (5 – 6) *(total of column 5 of schedule CYLA + 4b)*						7	
8	Brought forward losses to be set off against 7 *(total of 2xii, 3xii and 4xii of Schedule BFLA)*						8	
9	Gross Total income (7 – 8) *(5xiii of Schedule BFLA + 4b)*						9	
10	Income chargeable to tax at special rate under section 111A, 112 etc. included in 9						10	
11	Deduction u/s 10AA *(e of Sch. 10AA)*						11	
12	Deductions under Chapter VI-A							
	a	Part-B of Chapter VI-A *[1 of Schedule VI-A and limited upto (9-10)]*					12a	
	b	Part-C of Chapter VI-A *[2 of Schedule VI-A and limited upto (9-10-2iii)]*					12b	
	c	Total (12a + 12b) *[limited upto (9-10)]*					12c	

13	**Total income (9 – 11-12c)**	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***(4 of Schedule EI)*	16	
17	**Losses of current year to be carried forward** *(total of xi 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**			1b	
	c	**Education cess, including secondary and higher education cess 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 *12(ii) of Schedule SI***	2di			
		ii **On [(2d) – (*12(ii) of Schedule SI)]***	2dii			
		iii **Total (i + ii)**			2diii	
	e	**Education cess, including secondary and higher education cess 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 16A)*	10a			
	b	**TDS** *(total of column **9** of 16B)*	10b			
	c	**TCS** *(total of column **7** of 16C)*	10c			
	d	**Self-Assessment Tax** *(from column 5 of 16A)*	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 **Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts) (In case of non-residents, details of any one foreign Bank Account may be furnished for the purpose of credit of refund)**

Sl.	IFS Code of the Bank in case of Bank Accounts held in India (SWIFT Code in case of foreign Bank Account)	Name of the Bank	Account Number *(IBAN in case of foreign Bank Accounts)*	Indicate the account in which you prefer to get your refund credited, if any *(tick one account ☑)*
i				
ii				

	14	**Do you at any time during the previous year,-** **(i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or** **(ii) have signing authority in any account located outside India; or** **(iii) have income from any source outside India?** ***[applicable only in case of a resident] [Ensure Schedule FA is filled up if the answer is Yes]***	☐ **Yes** ☐ **No**

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 _____ 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)

Place **Date** **Sign here ➔**

15 TAX PAYMENTS

A Details of payments of Advance Tax and Self-Assessment Tax

ADVANCE/ SELF ASSESSMENT TAX

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

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

B Details of Tax Deducted at Source (TDS) on Income [As per Form 16 A issued or Form 26QB/26QC furnished by Deductor(s)]

TDS ON INCOME

Sl No	TAN of the Deductor/ PAN of the Buyer/ Tenant	Name of the Deductor/Buyer/ Tenant	Unique TDS Certificate Number	Unclaimed TDS brought forward (b/f)		TDS of the current fin. year				TDS credit out of (7) or (8) being claimed this Year (only if corresponding income is being offered for tax this year)				TDS credit out of (7) or (8) being carried forward
				Fin. Year in which deducted	Amount b/f	Deducted in own hands	Deducted in the hands of any other person as per rule 37BA(2) (if applicable)			Claimed in own hands	Claimed in the hands of any other person as per rule 37BA(2) (if applicable)			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)			(9)	(10)			(11)
							Income	TDS	PAN of other person		Income	TDS	PAN of other person	
i														
ii														

NOTE ► *Please enter total of column (8) in 10b of Part B-TTI*

C Details of Tax Collected at Source (TCS) [As per Form 27D issued by the Collector(s)]

TCS ON INCOME

Sl No	Tax Deduction and Tax Collection Account Number of the Collector	Name of the Collector	Unclaimed TCS brought forward (b/f)		TCS of the current fin. year	Amount out of (5) or (6) being claimed this Year (only if corresponding income is being offered for tax this year)	Amount out of (5) or (6) being carried forward
			Fin. Year in which collected	Amount b/f			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
i							
ii							

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

NOTE: PLEASE FILL SCHEDULES TO THE RETURN FORM (PAGES S1- S21) AS APPLICABLE

SCHEDULES TO THE RETURN FORM (FILL AS APPLICABLE)

Schedule HP **Details of Income from House Property** *(Please refer instructions)*

HOUSE PROPERTY

1	**Address of property 1**	**Town/ City**	**State**	**PIN Code**	
	Is the property co-owned? ☐ Yes ☐ No (if "YES" please enter following details)				
	Assessee's percentage of share in the property				
	Name of Co-owner(s)	**PAN of Co-owner (s)**	**Percentage Share in Property**		
	I				
	II				
	***[Tick* ☑ the applicable option]** **☐ Let out** **☐ Deemed let out**	**Name(s) of Tenant (if let out)**	**PAN of Tenant(s) (if available)**		

	a	**Annual letable value or rent received or receivable** *(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	**Income from house property 1 (1f – 1i)**		**1j**	

2	**Address of property 2**	**Town/ City**	**State**	**PIN Code**	
	Is the property co-owned? ☐ Yes ☐ No (if "YES" please enter following details)				
	Assessee's percentage of share in the property				
	Name of Co-owner(s)	**PAN of Co-owner (s)**	**Percentage Share in Property**		
	I				
	II				
	***[Tick* ☑ the applicable option]** **☐ Let out** **☐ Deemed let out**	**Name(s) of Tenant (if let out)** **I** **II**	**PAN of Tenant(s) (if available)**		

	a	**Annual letable value or rent received or receivable** *(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	**Income from house property 2 (2e – 2h)**		**2j**	
3	**Income under the head "Income from house property"**				
	a	**Unrealized rent and Arrears of rent received during the year under section 25A after deducting 30%**		**3a**	
	b	**Total (1j + 2j + 3a)**		**3b**	

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

INCOME FROM BUSINESS OR

A	**From business or profession other than speculative business and specified business**					
1	**Profit before tax as per profit and loss account (item 45 or 53 of Part A-P&L) / (item 45 or 55 of Part A-P&L – Ind AS)** *(as applicable)*				**1**	
2a	**Net profit or loss from speculative business included in 1 (enter –ve sign in case of loss)**			**2a**		
2b	**Net profit or Loss from Specified Business u/s 35AD included in 1 (enter –ve sign in case of loss)**			**2b**		
3	**Income/ receipts credited to profit and loss account considered under other heads of income/chargeable u/s 115BBF/ chargeable u/s 115BBG**	**a**	**House property**	**3a**		
		b	**Capital gains**	**3b**		

				c	Other sources	3c				
				d	u/s 115BBF	3d				
				e	u/s 115BBG	3e				
4	Profit or loss included in 1, which is referred to in section 44AE/44B/44BB/44BBA/44BBB/ 44D/44DA/ Chapter-XII-G/ First Schedule of Income-tax Act			a	u/s 115B	4a				
				b	Other	4b				
5	Income credited to Profit and Loss account (included in 1) which is exempt									
	a	Share of income from firm(s)				5a				
	b	Share of income from AOP/ BOI				5b				
	c	Any other exempt income (specify nature and amount)								
		i				ci				
		ii				cii				
		iii	Total (ci + cii)			5ciii				
	d	Total exempt income (5a + 5b + 5ciii)				5d				
6	Balance (1– 2a – 2b – 3a - 3b – 3c – 3d – 3e – 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				
8	Expenses debited to profit and loss account which relate to exempt income					8				
9	Total (7a + 7b + 7c + 7d + 7e + 8)					9				
10	Adjusted profit or loss (6+9)							10		
11	Depreciation and amoritisation debited to profit and loss account							11		
12	Depreciation allowable under Income-tax Act									
	i	Depreciation allowable under section 32(1)(ii) and 32(1)(iia) *(item 6 of Schedule-DEP)*				12i				
	ii	Depreciation allowable under section 32(1)(i) (*Make your own computation refer Appendix-IA of IT Rules)*				12ii				
	iii	Total (12i + 12ii)						12iii		
13	Profit or loss after adjustment for depreciation (10 +11 – 12iii)							13		
14	Amounts debited to the profit and loss account, to the extent disallowable under section 36 (6r 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 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 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	Deduction allowable under section 32AD					28				
29	Amount allowable as deduction under section 32AC					29				
30	Amount of deduction under section 35 or 35CCC or 35CCD in excess of the amount debited to profit and loss account *(item x(4) of Schedule ESR) (if amount deductible under section 35 or 35CCC or 35CCD is lower than amount debited to P&L account, it will go to item 24)*					30				
31	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year(8B of Part A-OI)					31				
32	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year (10g of Part A-OI)					32				
33	Any other amount allowable as deduction					33				

	34	Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3b + 4e of Part A- OI)			34			
	35	Total (27+28+29+30+31+32+33+34)					35	
	36	Income (13+26-35)					36	
	37	Profits and gains of business or profession deemed to be under -						
		i	Section 44AE		37i			
		ii	Section 44B		37ii			
		iii	Section 44BB		37iii			
		iv	Section 44BBA		37iv			
		v	Section 44BBB		37v			
		vi	Section 44D		37vi			
		vii	Section 44DA		37vii	*(item 4 of Form 3CE)*		
		viii	Chapter-XII-G (tonnage)		37viii	*(total of col. 7 of item 10 of Form 66)*		
		ix	First Schedule of Income-tax Act		37ix	a u/s 115B		
						b Other		
		x	Total (37i to 37ix)				37x	
	38	Net profit or loss from business or profession other than speculative and specified business (34+37x)					38	
	39	Net Profit or loss from business or profession other than speculative business and specified business after applying rule 7A, 7B or 8, if applicable *(If rule 7A, 7B or 8 is not applicable, enter same figure as in 38) (If loss take the figure to 2i of item E)*					A39	
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 section 28 to 44DA					41	
	42	Deductions in accordance with section 28 to 44DA					42	
	43	Income from speculative business (40+41-42) *(if loss, take the figure to 6xi 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 28 to 44DA					45	
	46	Deductions in accordance with section 28 to 44DA *(other than deduction under section,- (i) 35AD, (ii) 32 or 35 on which deduction u/s 35AD is claimed)*					46	
	47	Profit or loss from specified business (44+45-46)					47	
	48	Deductions in accordance with section 35AD(1)					48	
	49	Income from Specified Business *(47-48) (if loss, take the figure to 7xi 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)						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)		*(A39)*	
ii	Income from speculative business	*(B43)*		
iii	Income from specified business	*(C49)*		
iv	Total loss set off (ii + iii)			
v	Loss remaining after set off (i – iv)			

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
		(i)	(ii)	(iii)
3(a)	Written down value on the first day of previous year			
3(b)	Written down value on the first day of previous year, of those block of assets which were eligible for depreciation @ 50%, 60% or 80% as per the old Table			
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(a) + 3(b) + 4 -5)** *(enter 0, if result is negative)*				
7	**Additions for a period of less than 180 days in the previous year**				
8	**Consideration or other realizations during the year out of 7**				
9	**Amount on which depreciation at half rate to be allowed (7 – 8)** *(enter 0, if result is negative)*				
10	**Depreciation on 6 at full rate**				
11	**Depreciation on 9 at half rate**				
12	**Additional depreciation, if any, on 4**				
13	**Additional depreciation, if any, on 7**				
14	**Additional depreciation relating to immediately preceding year on asset put to use for less than 180 days**				
15	**Total depreciation (10+11+12+13+14)**				
16	**Depreciation disallowed under section 38(2) of the I.T. Act** (*out of column 15*)				
17	**Net aggregate depreciation (15-16)**				
18	**Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc.** *(out of column 17)*				
19	**Expenditure incurred in connection with transfer of asset/ assets**				
20	**Capital gains/ loss under section 50 (5 + 8 -3(a) – 3(b) - 4 -7 -19)** *(enter negative only, if block ceases to exist)*				
21	**Written down value on the last day of previous year* (6+ 9 -15)** *(enter 0, if result is negative)*				

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

DEPRECIATION ON OTHER ASSETS

1	**Block of assets**	**Land**	**Building (not including land)**			**Furniture and fittings**	**Intangible assets**	**Ships**
2	**Rate (%)**	**Nil**	**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	**Total depreciation on plant and machinery (1a + 1b + 1c)**			1d	
2	**Building (not including land)**					
	a	**Block entitled for depreciation @ 5 per cent** *(Schedule DOA- 14ii or 15ii as applicable)*	2a			
	b	**Block entitled for depreciation @ 10 per cent** *(Schedule DOA- 14iii or 15iii as applicable)*	2b			
	c	**Block entitled for depreciation @ 40 per cent** *(Schedule DOA- 14iv or 15iv as applicable)*	2c			
	d	**Total depreciation on building (2a+2b+2c)**			2d	
3	**Furniture and fittings(***Schedule DOA- 12v)*				3	
4	**Intangible assets** *(Schedule DOA- 12vi)*				4	
5	**Ships** *(Schedule DOA- 12vii)*				5	
6	**Total depreciation (1d+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	**Total (1a +1b + 1c)**			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 (1d+2d+3+4+5)**				6	

Schedule ESR **Deduction under section 35 or 35CCC or 35CCD**

Sl No	Expenditure of the nature referred to in section (1)	Amount, if any, debited to profit and loss account (2)	Amount of deduction allowable (3)	Amount of deduction in excess of the amount debited to profit and loss account (4) = (3) - (2)
i	35(1)(i)			
ii	35(1)(ii)			
iii	35(1)(iia)			
iv	35(1)(iii)			
v	35(1)(iv)			
vi	35(2AA)			
vii	35(2AB)			
viii	35CCC			
ix	35CCD			
x	Total			

Schedule CG **Capital Gains**

Short-term Capital Gains

A	**Short-term Capital Gains (STCG)** *(Sub-items 4 & 5 are not applicable for residents)*							
	1	**From sale of land or building or both**						
		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 (ai or 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**	
	2	**From slump sale**						
		a	**Full value of consideration**		**2a**	*(5 of Form 3CEA)*		
		b	**Net worth of the under taking or division**		**2b**	*(6(e) of Form 3CEA)*		
		c	**Short term capital gains from slump sale (2a-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)**						
		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**			
				b	**Fair market value of unquoted shares determined in the prescribed manner**			
				c	**Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)**	**ic**		
			ii	**Full value of consideration in respect of securities other than unquoted shares**				
			iii	**Total (ic + ii)**		**aiii**		
		b	**Deductions under section 48**					
			i	**Cost of acquisition without indexation**		**bi**		
			ii	**Cost of improvement without indexation**		**bii**		
			iii	**Expenditure wholly and exclusively in connection with transfer**		**biii**		
			iv	**Total (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**			
				b	**Fair market value of unquoted shares determined in the prescribed manner**			

				c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)						ic					
				ii	Full value of consideration in respect of assets other than unquoted shares											
				iii	Total (ic + ii)						aiii					
			b		Deductions under section 48											
				i	Cost of acquisition without indexation						bi					
				ii	Cost of Improvement without indexation						bii					
				iii	Expenditure wholly and exclusively in connection with transfer						biii					
				iv	Total (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 unutilized capital gain on asset transferred during the previous years shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? ☐ Yes ☐ No ☐ Not applicable. If yes, then provide the details below											

Sl.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired/constructed		Amount not used for new asset or remained unutilized in Capital gains account (X)
			Year in which asset acquired/constructed	Amount utilised out of Capital Gains account	
i	2014-15	54D/54G/54GA			

			b		Amount deemed to be short-term capital gains u/s 54D/54G/54GA, other than at 'a'												
					Total Amount deemed to be short-term capital gains u/s 54D/54G/54GA (aXi + b)										A7		
		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 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										A8a		
			b		Total amount of STCG chargeable at special rates in India as per DTAA										A8b		
		9			Total Short-term Capital Gain (A1e+ A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7-A8a)										A9		
	B				Long-term capital gain (LTCG) *(Sub-items 5& 6 are not applicable for residents)*												
Long-term Capital Gains		1			From sale of land or building or both												
			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 (ai or aii)						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)						1c						
			d		Deduction under section 54D/54EC/54EE /54G/54GA *(Specify details in item D below)*						1d						
			e		Long-term Capital Gains on Immovable property (1c - 1d)										B1e		
		2			From slump sale												
			a		Full value of consideration						2a		*(5 of Form 3CEA)*				
			b		Net worth of the under taking or division						2b		*(6(e) of Form 3CEA)*				
			c		Balance (2a – 2b)						2c						
			d		Deduction u/s 54EC/54EE						2d						
			e		Long term capital gains from slump sale (2c-2d)										B2e		
		3			From sale of bonds or debenture (other than capital indexed bonds issued by Government)												
			a		Full value of consideration						3a						
			b		Deductions under section 48												

			i	Cost of acquisition without indexation		bi				
			ii	Cost of improvement without indexation		bii				
			iii	Expenditure wholly and exclusively in connection with transfer		biii				
			iv	Total (bi + bii +biii)		biv				
		c	Balance (3a – biv)			3c				
		d	Deduction under sections 54EC /54EE *(Specify details in item D below)*			3d				
		e	LTCG on bonds or debenture (3c – 3d)						B3e	
	4	From sale of listed securities (other than a unit) or zero coupon bonds where proviso under section 112(1) is applicable								
		a	Full value of consideration			4a				
		b	Deductions under section 48							
			i	Cost of acquisition without indexation		bi				
			ii	Cost of improvement without indexation		bii				
			iii	Expenditure wholly and exclusively in connection with transfer		biii				
			iv	Total (bi + bii +biii)		biv				
		c	Balance (4a – biv)			4c				
		d	Deduction under sections 54EC /54EE *(Specify details in item D below)*			4d				
		e	Long-term Capital Gains on assets at B4 above (4c – 4d)						B4e	
	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 54EC /54EE *(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) 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					
				b	Fair market value of unquoted shares determined in the prescribed manner					
				c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)		ic			
			ii	Full value of consideration in respect of securities other than unquoted shares						
			iii	Total (ic + ii)			aiii			
		b	Deductions under section 48							
			i	Cost of acquisition without indexation			bi			
			ii	Cost of improvement without indexation			bii			
			iii	Expenditure wholly and exclusively in connection with transfer			biii			
			iv	Total (bi + bii +biii)			biv			
		c	Balance (6aiii – biv)				6c			
		d	Deduction under sections 54EC/54EE *(Specify details in item D below)*				6d			
		e	Long-term Capital Gains on assets at 6 above in case of NON-REESIDENT (6c – 6d)						B6e	
	7	From sale of assets where B1 to B6 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					
				b	Fair market value of unquoted shares determined in the prescribed manner					
				c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)		ic			
			ii	Full value of consideration in respect of assets other than unquoted shares						
			iii	Total (ic + ii)			aiii			
		b	Deductions under section 48							
			i	Cost of acquisition 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 (7aiii – biv)				7c			
		d	Deduction under section 54D/54EC/54EE /54G/54GA *(Specify details in item D below)*				7d			
		e	Long-term Capital Gains on assets at B7 above (7c-7d)						B7e	
	8	Amount deemed to be long-term capital gains								
	a	Whether any amount of unutilized capital gain on asset transferred during the previous year shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? ☐ Yes ☐ No ☐ Not applicable. If yes, then provide the details below								

Sl.	Previous year in	Section under which	New asset acquired/constructed	Amount not used for

		which asset transferred	deduction claimed in that year	Year in which asset acquired/constructed	Amount 9tilized out of Capital Gains account	new asset or remained unutilized in Capital gains account (X)
	i	2014-15	54/54D/54F/54G/54GA			

b	Amount deemed to be long-term capital gains, other than at 'a'		
	Total amount deemed to be long-term capital gains (aXi + b)	B8	

9 Amount of LTCG included in items B1 to B8 but not chargeable to tax or chargeable at special rates in India as per DTAA

Sl. No.	Amount of income	Item No. B1 to B8 above in which included	Country name & Code	Article of DTAA	Rate as per Treaty *(enter NIL, if not chargeable)*	Whether TRC obtained *(Y/N)*	Section of I.T. Act	Rate as per I.T. Act	Applicable rate *[lower of (6) or (9)]*
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
I									
II									

a	Total amount of LTCG not chargeable to tax in India as per DTAA	B9a	
b	Total amount of LTCG chargeable at special rates in India as per DTAA	B9b	

10	Total long term capital gain [B1e +B2e+ B3e +B4e + B5c + B6e + B7e+ B8-B9a] *(In case of loss take the figure to 9xi of schedule CFL)*	B10	
C	Income chargeable under the head "CAPITAL GAINS" (A9 + B10) *(take B10 as nil, if loss)*	C	

D Information about deduction claimed against Capital Gains

1 In case of deduction u/s 54B/54D/54EC/54EE /54G/54GA give following details

a	Deduction claimed u/s 54B			
	i	Date of transfer of original asset	ai	*dd/mm/yyyy*
	ii	Cost of new agricultural land	aii	
	iii	Date of purchase of new agricultural land	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 54D			
	i	Date of acquisition of original asset	bi	*dd/mm/yyyy*
	ii	Cost of purchase/ construction of new land or building for industrial undertaking	bii	
	iii	Date of purchase of new land or building	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	cii	
	iii	Date of investment	ciii	*dd/mm/yyyy*
	iv	Amount of deduction claimed	civ	
d	Deduction claimed u/s 54EE			
	i	Date of transfer of original asset	di	*dd/mm/yyyy*
	ii	Amount invested in specified asset	dii	
	iii	Date of investment	diii	*dd/mm/yyyy*
	iv	Amount of deduction claimed	div	
e	Deduction claimed u/s 54G			
	i	Date of transfer of original asset from urban area	ei	*dd/mm/yyyy*
	ii	Cost and expenses incurred for purchase or construction of new asset	eii	
	iii	Date of purchase/construction of new asset in an area other than urban area	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 54GA			
	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 SEZ	fiii	*dd/mm/yyyy*
	iv	Amount deposited in Capital Gains Accounts Scheme before due date	fiv	
	v	Amount of deduction claimed	fv	
g	Total deduction claimed (1a + 1b + 1c + 1d + 1e + 1f)	1g		

E Set-off of current year capital losses with current year capital gains *(excluding amounts included in A7 & B9 which is 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 (7= 1-2-3-4-5-6)
				15%	30%	applicable rate	10%	20%	
			1	2	3	4	5	6	7
i	Loss to be set off (Fill this row if figure computed is negative) →			*(A3e+A4a)*	*A5e*	*(A1e+A2c+A4b +A6g +A7)*	*(B4e+ + B6e)*	*(B1e+B2e+B3e+ B5c+ B7e+B8)*	
ii	Short term capital gain	15%	*(A3e+A4a)*						
iii		30%	*A5e*						
iv		applicable rate	*(A1e+A2c+A4b+A6g +A7)*						
v	Long term capital gain	10%	*(B4e+ + B6e)*						
vi		20%	*(B1e+B2e+B3e+ B5c+ B7e+B8)*						
vii	Total loss set off (ii + iii + iv + v + vi)								
viii	Loss remaining after set off (i – vii)								

F Information about accrual/receipt of capital gain

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

Schedule OS — Income from other sources

OTHER SOURCES

1	Income					
a	Dividends, Gross			1a		
b	Interest, Gross			1b		
c	Rental income from machinery, plants, buildings, etc., Gross			1c		
d	Others, Gross *(excluding income from owning race horses)* ***Mention the nature***					
	i	Income by way of winnings from lotteries, crossword puzzles etc.		1di		
	ii	a	Cash credits u/s 68			
		b	Unexplained investments u/s 69			
		c	Unexplained money etc. u/s 69A			
		d	Undisclosed investments etc. u/s 69B			
		e	Unexplained expenditure etc. u/s 69C			
		f	Amount borrowed or repaid on hundi u/s 69D			
			Total (a + b + c + d + e + f)	1dii		
	iii	Income of the nature referred to in section 56(2)(x) which is chargeable to tax				
		a	Aggregate value of sum of money received without consideration			
		b	In case immovable property is received without consideration, stamp duty value of property			
		c	In case immovable property is received for inadequate consideration, stamp duty value of property in excess of such consideration			
		d	In case any other property is received without consideration, fair market value of property			
		e	In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration			
			Total (a+ b + c +d + e)	1diii		
	iv			1div		
	v			1dv		
	vi	Total (1di + 1dii+ 1diii+ 1div+1dv)		1dvi		
e	Total (1a + 1b + 1c + 1dvi)				1e	
f	Income included in '1e' chargeable to tax at special rate *(to be taken to schedule SI)*					

		i	Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc (u/s 115BB)									1fi	
		ii	Deemed Income chargeable to tax u/s 115BBE									1fii	
		iii	Income from patent chargeable u/s 115BBF									1fiii	
		iv	Income from transfer of carbon credits u/s 115BBG									1fiv	
		v	Any other income chargeable to tax at the rate specified under chapter XII/XII-A									1fv	
		vi	Income chargeable at special rates under DTAA										
			Sl. No.	Amount of income	Nature of income	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										
			III	Total amount of income chargeable at special rates under DTAA									1fvi
		vii	Income included in '1e' chargeable to tax at special rate (1fi +1fii + 1fiii+1fiv+1fv + 1fvi)									1fvii	
	g		Gross amount chargeable to tax at normal applicable rates (1e – 1fvii)									1g	
	h		Deductions under section 57 *(other than those relating to income under 1fi, 1fii, 1fiii, 1fiv, 1fv & 1fvi)*										
		i	Expenses / Deductions					hi					
		ii	Depreciation					hii					
		iii	Total					hiii					
	i		Amounts not deductible u/s 58									1i	
	j		Profits chargeable to tax u/s 59									1j	
	k		Income from other sources (other than from owning race horses and amount chargeable to tax at special rate) (1g – hiii + 1i + 1j) *(If negative take the figure to 4i of schedule CYLA)*									1k	
2			Income from other sources (other than from owning and maintaining race horses) (1fvii + 1k) *(enter1k as nil, if negative)*									2	
3			Income from the activity of owning race horses										
	a		Receipts					3a					
	b		Deductions under section 57 in relation to (4)					3b					
	c		Amounts not deductible u/s 58					3c					
	d		Profits chargeable to tax u/s 59					3d					
	e		Balance (3a – 3b + 3c + 3d) *(if negative take the figure to 10xi of Schedule CFL)*									3e	
4			Income under the head "Income from other sources" (2 + 3e) *(take 3e as nil if negative)*									4	

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

	Sl.No	Head/ Source of Income	Income of current year (Fill this column only if income is zero or positive)	House property loss of the current year set off	Business Loss (other than speculation or specified business loss) of the current year set off	Other sources loss (other than loss from race horses and amount chargeable to special rate of tax) of the current year set off	Current year's Income remaining after set off
			1	2	3	4	5=1-2-3-4
CURRENT YEAR LOSS ADJUSTMENT	i	Loss to be set off →		*(3b of Schedule –HP)*	*(2v of item E of Schedule BP)*	*(1k of Schedule-OS)*	
	ii	House property	*(3b of Schedule HP)*				
	iii	Business (excluding speculation income and income from specified business)	*(A39 of Schedule BP)*				
	iv	Speculation income	*(3ii of item E of Sch. BP)*				
	v	Specified business income u/s 35AD	*(3iii of item E of Sch. BP)*				
	vi	Short-term capital gain taxable @ 15%	*(7ii of item E of schedule CG)*				
	vii	Short-term capital gain taxable @ 30%	*(7iii of item E of schedule CG)*				
	viii	Short-term capital gain taxable at applicable rates	*(7iv of item E of schedule CG)*				
	ix	Long term capital gain taxable @ 10%	*(7v of item E of schedule CG)*				
	x	Long term capital gain taxable @ 20%	*(7vi of item E of schedule CG)*				
	xi	Other sources (excluding profit from owning race horses and amount chargeable to special rate of tax)	*(1k of schedule OS)*				
	xii	Profit from owning and maintaining race horses	*(3e of schedule OS)*				
	xiii	Total loss set off (ii+ iii+ iv+ v+ vi+ vii+ viii+ ix+ x+ xi+ xii)					

	xiv	Loss remaining after set-off (i - xiii)					

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

BROUGHT FORWARD LOSS ADJUSTMENT

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 speculation income and income from specified business)	*(5iii of schedule CYLA)*	*(B/f business loss, other than speculation or specified business loss)*			
iii	Speculation Income	*(5iv of schedule CYLA)*	*(B/f normal business or speculation loss)*			
iv	Specified Business Income	*(5v of schedule CYLA)*	*(B/f normal business or specified business loss)*			
v	Short-term capital gain taxable @ 15%	*(5vi of schedule CYLA)*	*(B/f short-term capital loss)*			
vi	Short-term capital gain taxable @ 30%	*(5vii of schedule CYLA)*	*(B/f short-term capital loss)*			
vii	Short-term capital gain taxable at applicable rates	*(5viii of schedule CYLA)*	*(B/f short-term capital loss)*			
viii	Long-term capital gain taxable @ 10%	*(5ix of schedule CYLA)*	*(B/f short-term or long-term capital loss)*			
ix	Long term capital gain taxable @ 20%	*(5x of schedule CYLA)*	*(B/f short-term or long-term capital loss)*			
x	Other sources income (excluding profit from owning and maintaining race horses and amount chargeable to special rate of tax)	*(5xi of schedule CYLA)*				
xi	Profit from owning and maintaining race horses	*(5xii of schedule CYLA)*	*(B/f loss from horse races)*			
xii	Total of brought forward loss set off					
xiii	Current year's income remaining after set off Total (i5 + ii5 + iii5 + iv5+v5 + vi5 + vii5 + viii5 + ix5 + x5 + xi5)					

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

CARRY FORWARD OF LOSS

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	Short-term capital loss	Long-term Capital loss	Loss from owning and maintaining race horses
1	2	3	4	5	6	7	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	Total of earlier year losses b/f								
x	Adjustment of above losses in Schedule BFLA		*(2i of schedule BFLA)*	*(2ii of schedule BFLA)*	*(2iii of schedule BFLA)*	*(2iv of schedule BFLA)*			*(2xi of schedule BFLA)*
xi	2018-19 (Current year losses)		*(2xiv of schedule CYLA)*	*(3xiv of schedule CYLA)*	*(B43 of schedule BP, if –ve)*	*(C49 of schedule BP, if –ve)*	*(2viii+3viii+4viii) of item E of schedule CG)*	*((5viii+6viii) of item E of schedule CG)*	*(3e of schedule OS, if –ve)*
xii	Total loss Carried forward to future years								

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

Sl No	Assessment Year	Depreciation			Allowance under section 35(4)		
		Amount of brought forward unabsorbed depreciation	Amount 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)	(4)	(5)	(6)	(7)	(8)
i	Current Assessment Year						
ii							
iii							
iv	Total		*(3xii of BFLA)*			*(4xii of BFLA)*	

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

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

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

DEDUCTION U/S 10AA

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

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				
	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				
	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				
	ii				
	iii				
	iv	Total			
D	Donations entitled for 50% deduction subject to qualifying limit				
	Name and address of donee		PAN of Donee	Amount of donation	Eligible Amount of donation
	i				
	ii				
	iii				
	iv	Total			
E	Total donations (Aiv + Biv + Civ + Div)				

Schedule 80-IA **Deductions under section 80-IA**

DEDUCTION U/S 80-IA

a	Deduction in respect of profits of an enterprise referred to in section 80-IA(4)(i) *[Infrastructure facility]*	a1	Undertaking no. 1	*(item 30 of Form 10CCB of the undertaking)*
		a2	Undertaking no. 2	*(item 30 of Form 10CCB of the undertaking)*
b	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(ii) *[Telecommunication services]*	b1	Undertaking no. 1	*(item 30 of Form 10CCB of the undertaking)*
		b2	Undertaking no. 2	*(item 30 of Form 10CCB of the undertaking)*
c	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(iii) *[Industrial park and SEZs]*	c1	Undertaking no. 1	*(item 30 of Form 10CCB of the undertaking)*
		c2	Undertaking no. 2	*(item 30 of Form 10CCB of the undertaking)*
d	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(iv) *[Power]*	d1	Undertaking no. 1	*(item 30 of Form 10CCB of the undertaking)*
		d2	Undertaking no. 2	*(item 30 of Form 10CCB of the undertaking)*
e	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(v) *[Revival of power generating plant]* and deduction in respect of profits of an undertaking referred to in section 80-IA(4)(vi) *[Cross-country natural gas distribution network]*	e1	Undertaking no. 1	*(item 30 of Form 10CCB of the undertaking)*
		e2	Undertaking no. 2	*(item 30 of Form 10CCB of the undertaking)*
f	Total deductions under section 80-IA (a1 + a2 + b1 + b2 + c1 + c2+ d1 + d2+ e1 + e2)			f

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

a	Deduction in respect of industrial undertaking located in Jammu & Kashmir [Section 80-IB(4)]	a1	Undertaking no. 1	*(30 of Form 10CCB of the undertaking)*
		a2	Undertaking no. 2	*(30 of Form 10CCB of the undertaking)*
b	Deduction in respect of industrial undertaking located in industrially backward states specified in Eighth Schedule [Section 80-IB(4)]	b1	Undertaking no. 1	*(30 of Form 10CCB of the undertaking)*
		b2	Undertaking no. 2	*(30 of Form 10CCB of the undertaking)*
c	Deduction in respect of industrial undertaking located in industrially backward districts [Section 80-IB(5)]	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 multiplex theatre [Section 80-IB(7A)]	d1	Undertaking no. 1	*(10(v) of Form 10CCBA of the undertaking)*
		d2	Undertaking no. 2	*(10(v) of Form 10CCBA of the undertaking)*
e	Deduction in the case of convention centre [Section 80-IB(7B)]	e1	Undertaking no. 1	*(10(v) of Form 10CCBB of the undertaking)*
		e2	Undertaking no. 2	*(10(v) of Form 10CCBB of the undertaking)*
f	Deduction in the case of company carrying on scientific research [Section 80-IB(8A)]	f1	Undertaking no. 1	*(30 of Form 10CCB of the undertaking)*
		f2	Undertaking no. 2	*(30 of Form 10CCB of the undertaking)*
g	Deduction in the case of undertaking which begins commercial production or refining of mineral oil [Section 80-IB(9)]	g1	Undertaking no. 1	*(30 of Form 10CCB of the undertaking)*
		g2	Undertaking no. 2	*(30 of Form 10CCB of the undertaking)*
h	Deduction in the case of an undertaking developing and building housing projects [Section 80-IB(10)]	h1	Undertaking no. 1	*(30 of Form 10CCB of the undertaking)*
		h2	Undertaking no. 2	*(30 of Form 10CCB of the undertaking)*
i	Deduction in the case of an undertaking operating a cold chain facility [Section 80-IB(11)]	i1	Undertaking no. 1	*(30 of Form 10CCB of the undertaking)*
		i2	Undertaking no. 2	*(30 of Form 10CCB of the undertaking)*
j	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)]	j1	Undertaking no. 1	*(30 of Form 10CCB of the undertaking)*
		j2	Undertaking no. 2	*(30 of Form 10CCB of the undertaking)*
k	Deduction in the case of an undertaking engaged in integrated business of handling, storage and transportation of food grains [Section 80-IB(11A)]	k1	Undertaking no. 1	*(30 of Form 10CCB of the undertaking)*
		k2	Undertaking no. 2	*(30 of Form 10CCB of the undertaking)*
l	Deduction in the case of an undertaking engaged in operating and maintaining a rural hospital [Section 80-IB(11B)]	l1	Undertaking no. 1	*(11(v) of From 10CCBC)*
		l2	Undertaking no. 2	*(11(v) of From 10CCBC)*

	m	Deduction in the case of an undertaking engaged in operating and maintaining a hospital in any area, other than excluded area [Section 80-IB(11C)	m1	Undertaking no. 1	*(11(d) of From 10CCBD)*		
			m2	Undertaking no. 2	*(11(d) of From 10CCBD)*		
	n	Total deduction under section 80-IB (Total of a1 to m2)				n	

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

DEDUCTION U/S 80-IC

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

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

TOTAL DEDUCTIONS

1	Part B- Deduction in respect of certain payments								
	a	80G		b	80GGB				
	c	80GGA		d	80GGC				
	Total Deduction under Part B (a + b + c +d)						1		
2	Part C- Deduction in respect of certain incomes								
	e	80-IA	*(f of Schedule 80-IA)*	f	80-IAB				
	g	80-IAC		h	80-IB	*(n of Schedule 80-IB)*			
	i	80-IBA		j	80-IC/ 80-IE	*(e of Schedule 80-IC/ 80-IE)*			
	k	80JJA		l	80JJAA	*(10 of Annexure to Form 10DA)*			
	m	80LA	*(9 of Annexure to Form 10CCF)*						
	Total Deduction under Part C (total of e to m)						2		
3	Total deductions under Chapter VI-A (1 + 2)						3		

Schedule SI **Income chargeable to tax at special rates** *[Please see instruction Number-7(ii) for section and rate of tax]*

SPECIAL RATE

Sl No	Section/Description	☑	Special rate (%)	Income (i)	Tax thereon (ii)
1	111A (STCG on shares/equity oriented MF on which STT paid)	☐	15	*(5v of schedule BFLA)*	
2	115AD (STCG for FIIs on securities where STT not paid)	☐	30	*(5vi of schedule BFLA)*	
3	112 proviso (LTCG on listed securities/ units without indexation)	☐	10	*(part of 5viii of schedule BFLA)*	

4	112(1)(c)(iii) (LTCG for non-resident on unlisted securities)	☐	10	*(part of 5viii of schedule BFLA)*	
5	115AB (LTCG for non-resident on units referred in section115AB)	☐	10	*(part of 5viii of schedule BFLA)*	
6	115AC (LTCG for non-resident on bonds/GDR)	☐	10	*(part of 5viii of schedule BFLA)*	
7	115AD (LTCG for FII on securities)	☐	10	*(part of 5viii of schedule BFLA)*	
8	112 (LTCG on others)	☐	20	*(5ix of schedule BFLA)*	
9	115B (Profits and gains of life insurance business)	☐	12.50	*(part of 37ixa of schedule BP)*	
10	115AC (Income of a non-resident from bonds or GDR purchased in foreign currency)	☐	10	*(part of 1fii of schedule OS)*	
11	115BB (Winnings from lotteries, puzzles, races, games etc.)	☐	30	*(1fi of schedule OS)*	
12	115BBD (Dividend received from specified foreign company)	☐	15	*(part of 1fiv of schedule OS)*	
13	115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D)	☐	60	*(1fii of schedule OS)*	
14	115A(b) (Income of a foreign company from Royalty)	☐	25	*(part of 1fiv of schedule OS)*	
15	Chargeable under DTAA rate	☐		*(part of 1fvi of schedule OS + A8b and B9b of schedule CG)*	
16	115BBF (Tax on income from patent)				
a	Income under head business or profession	☐	10	*(3d of schedule BP)*	
b	Income under head other sources	☐	10	*(1fiii of schedule OS)*	
17	115BBG (Tax on income from transfer of carbon credits)				
a	Income under head business or profession	☐	10	*(3e of schedule BP)*	
b	Income under head other sources	☐	10	*(1fiv of schedule OS)*	
18		☐			
			Total		

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

EXEMPT INCOME

1	Interest income			1	
2	Dividend income			2	
3	Long-term capital gains from transactions on which Securities Transaction Tax is paid			3	
4	i	Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules)	i		
	ii	Expenditure incurred on agriculture	ii		
	iii	Unabsorbed agricultural loss of previous eight assessment years	iii		
	iv	Net Agricultural income for the year (i – ii – iii) *(enter nil if loss)*		4	
5	Others, including exempt income of minor child *(please specify)*			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

Sl.	Name of business trust/ investment fund	PAN of the business trust/ investment fund	Sl.	Head of income	Amount of income	TDS on such amount, if any
1.			i	House property		
			ii	Capital Gains		
			a	Short term		
			b	Long term		
			iii	Other Sources		
			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		
			b	Long term		
			iii	Other Sources		
			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 MAT **Computation of Minimum Alternate Tax payable under section 115JB**

MINIMUM

1	Whether the Profit and Loss Account is prepared in accordance with the provisions of Parts II of Schedule III to the Companies Act, 2013 (If yes, write 'Y', if no write 'N')	☐
2	If 1 is no, whether profit and loss account is prepared in accordance with the provisions of the Act governing such company (If yes, write 'Y', if no write 'N')	☐

3	**Whether, for the Profit and Loss Account referred to in item 1 above, the same accounting policies, accounting standards and same method and rates for calculating depreciation have been followed as have been adopted for preparing accounts laid before the company at its annual general body meeting? (If yes, write 'Y', if no write 'N')**					☐
4	**Profit after tax as shown in the Profit and Loss Account (enter item 48 of Part A-P&L)**				**4**	
5	**Additions (if debited in profit and loss account)**					
	a	**Income-tax paid or payable or its provision -including the amount of deferred tax and the provision thereof**	**5a**			
	b	**Reserve (except reserve under section 33AC)**	**5b**			
	c	**Provisions for unascertained liability**	**5c**			
	d	**Provisions for losses of subsidiary companies**	**5d**			
	e	**Dividend paid or proposed**	**5e**			
	f	**Expenditure related to exempt income under sections 10, 11 or 12 [exempt income excludes income exempt under section 10(38)]**	**5f**			
	g	**Expenditure related to share in income of AOP/ BOI on which no income-tax is payable as per section 86**	**5g**			
	h	**Expenditure in case of foreign company referred to in clause (fb) of explanation 1 to section 115JB**	**5h**			
	i	**Notional loss on transfer of certain capital assets or units referred to in clause (fc) of explanation 1 to section 115JB**	**5i**			
	j	**Expenditure relatable to income by way of royalty in respect of patent chargeable to tax u/s 115BBF**	**5j**			
	k	**Depreciation attributable to revaluation of assets**	**5k**			
	l	**Gain on transfer of units referred to in clause (k) of explanation 1 to section 115JB**	**5l**			
	m	**Others** *(including residual unadjusted items and provision for diminution in the value of any asset)*	**5m**			
	n	**Total additions (5a+5b+5c+5d+5e+5f+5g+5h+5i+5j+5k+5l+5m)**			**5n**	
6	**Deductions**					
	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**	**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:-**					☐ **Yes** ☐ **No**
	A. Additions to book profit under sub-sections (2A) to (2C) of section 115JB					
	a	**Amounts credited to other comprehensive income in statement of profit & loss under the head *"items that will not be reclassified to profit & loss"***			**8a**	
	b	**Amounts debited to the statement of profit & loss on distribution of non-cash assets to shareholders in a demerger**			**8b**	
	c	**One fifth of the transition amount as referred to in section 115JB (2C) (*if applicable*)**			**8c**	
	d	**Others (including residual adjustment)**			**8d**	
	e	**Total additions (8a + 8b + 8c + 8d)**			**8e**	
	B. Deductions from book profit under sub-sections (2A) to (2C) of section 115JB					
	f	**Amounts debited to other comprehensive income in statement of profit & loss under the head *"items that will not be reclassified to profit & loss"***			**8f**	

	g	Amounts credited to the statement of profit & loss on distribution of non-cash assets to shareholders in a demerger	8g	
	h	One fifth of the transition amount as referred to in section 115JB (2C) (*if applicable*)	8h	
	i	Others (including residual adjustment)	8i	
	j	Total deductions (8f + 8g + 8h + 8i)	8j	
9		Deemed total income under section 115JB (7 + 8e – 8j)	9	
10		Tax payable under section 115JB	10	

Schedule MATC **Computation of tax credit under section 115JAA**

MAT CREDIT

1	Tax under section 115JB in assessment year 2018-19 (1d of Part-B-TTI)					1	
2	Tax under other provisions of the Act in assessment year 2018-19 (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]*							
	S.No	Assessment Year (A)	MAT Credit			MAT Credit Utilised during the Current Year (C)	Balance MAT Credit Carried Forward (D)= (B3) – (C)	
			Gross (B1)	Set-off in earlier years (B2)	Balance Brought forward (B3)=(B2)-(B1)			
	i	2008-09						
	ii	2009-10						
	iii	2010-11						
	iv	2011-12						
	v	2012-13						
	vi	2013-14						
	vii	2014-15						
	viii	2015-16						
	ix	2016-17						
	x	2017-18						
	xi	2018-19 *(enter 1 -2, if 1>2 else enter 0)*						
	xii	Total						
5	Amount of tax credit under section 115JAA utilised during the year *[enter 4(C)ix]*					5		
6	Amount of MAT liability available for credit in subsequent assessment years *[enter 4(D)ix]*					6		

Schedule- DDT **Details of tax on distributed profits of domestic companies and its payment**

DIVIDEND DISTRIBUTION TAX

Sl	Description			Details of 1st dividend		Details of 2nd dividend		Details of 3rd dividend	
(i)	(ii)			(iii)		(iv)		(v)	
1	Date of declaration or distribution or payment, whichever is earliest, of dividend by domestic company			(DD/MM/YYYY)		(DD/MM/YYYY)		(DD/MM/YYYY)	
2	Rate of dividend, declared, distributed or paid								
3	Amount of dividend declared, distributed or paid								
4	Amount of reduction as per section 115-O(1A)								
5	Tax payable on dividend declared, distributed or paid	a	Additional income-tax @15% payable under section 115-O on (3-4)						
		b	Surcharge on 'a'						
		c	Education cess on (a+b)						
		d	Total tax payable (a+b+c)						
6	Interest payable under section 115P								
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 dividend distribution tax			Date 1 (DD/MM/YYYY)	Date 2 (DD/MM/YYYY)	Date 1 (DD/MM/YYYY)	Date 2 (DD/MM/YYYY)	Date 1 (DD/MM/YYYY)	Date 2 (DD/MM/YYYY)
11	Name of Bank and Branch								
12	BSR Code								
13	Serial number of challan								
14	Amount deposited								

Schedule- BBS **Details of tax on distributed income of a domestic company on buy back of shares, not listed on stock exchange**

TAX ON BUY BACK OF SHARES

Sl	Description			Details of 1st buy-back		Details of 2nd buy-back		Details of 3rd 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	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 (DD/MM/YYYY)	Date 2 (DD/MM/YYYY)	Date 1 (DD/MM/YYYY)	Date 2 (DD/MM/YYYY)	Date 1 (DD/MM/YYYY)	Date 2 (DD/MM/YYYY)
11	Name of Bank and Branch								
12	BSR Code								
13	Serial number of challan								
14	Amount deposited								

Schedule FSI **Details of Income from outside India and tax relief**

INCOME FROM OUTSIDE INDIA AND TAX RELIEF

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

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

DETAILS OF FOREIGN ASSETS

A — Details of Foreign Bank Accounts held (including any beneficial interest) at any time during the previous year

Sl No	Country Name and Code	Name and Address of the Bank	Account holder name	Status- Owner/ Beneficial owner/ Beneficiary	Account Number	Account opening date	Peak Balance During the Year *(in rupees)*	Interest accrued in the account	Interest taxable and offered in this return		
									Amount	Schedule where offered	Item number of schedule
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(i)											
(ii)											

B — Details of Financial Interest in any Entity held (including any beneficial interest) at any time during the previous year

Sl No	Country Name and 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)	(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 previous year

Sl No	Country Name and 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)	(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 previous year

Sl No	Country Name and 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)	(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 previous year 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	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)	(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	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)	(2)	(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	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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(i)								

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

Schedule GST **Break-up of total expenditure with entities registered or not registered under the GST (***Details in respect of expenditure on or after 01st July, 2017 to be filled up by the assessee who is not liable to get accounts audited u/s 44AB)*

DETAILS OF GST	Sl. No.	Total amount of Expenditure during the year (*aggregate of expenditure reported at items 6, 8 to 35, 37 & 38 of Part-A-P&L / P&L – Ind AS)*	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
			Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)

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

Schedule FD **Break-up of payments/receipts in Foreign currency** *(to be filled up by the assessee who is not liable to get accounts audited u/s 44AB)*

Foreign Currency Transaction	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.***