FORM **ITR-3**

INDIAN INCOME TAX RETURN

(For individuals and HUFs having income from profits and gains of business or profession)
(Please see rule 12 of the Income-tax Rules,1962)
(Please refer instructions)

Assessment Year **2019-20**

Part A-GEN **GENERAL**

PERSONAL INFORMATION

First name	Middle name	Last name	PAN

Flat/Door/Block No.	Name Of Premises/Building/Village	Status *(Tick)* ☑ ☐ Individual ☐ HUF
Road/Street/Post Office	Date of Birth/Formation *(DD/MM/YYYY)*	
Area/locality	Aadhaar Number (*12 digit*)/ Aadhaar Enrolment Id (*28 digit*) (if eligible for Aadhaar)	
Town/City/District	State / Country	Pin code/Zip code

Residential/Office Phone Number with STD code / Mobile No. 1	Mobile No. 2

Email Address-1 (self)	Email Address-2

FILING STATUS

(a)	**Filed u/s** *(Tick)[Please see instruction]*	☐139(1)- On or Before due date, ☐139(4)- After due date, ☐139(5)- Revised Return, ☐92CD-Modified return, ☐ 119(2)(b)- after condonation of delay
	Or Filed in response to notice u/s	☐139(9) ☐142(1), ☐148, ☐153A, ☐ 153C
(b)	**If revised/Defective/Modified, then enter Receipt No. and Date of filing original return (DD/MM/YYYY)**	/ /
(c)	**If filed, in response to a notice u/s 139(9)/142(1)/148/153A/153C or order u/s 119(2)(b), enter date of such notice/order, or if filed u/s 92CD enter date of advance pricing agreement**	/ /

(d) **Residential Status in India (for individuals)** (*Tick applicable option)*

A. Resident	☐ You were in India for 182 days or more during the previous year [section 6(1)(a)]
	☐ You were in India for 60 days or more during the previous year, and have been in India for 365 days or more within the 4 preceding years [section (6)(1)(c)] [where Explanation 1 is not applicable]
B. Resident but not Ordinarily Resident	☐ You have been a non-resident in India in 9 out of 10 preceding years [section 6(6)(a)]
	☐ You have been in India for 729 days or less during the 7 preceding years [section 6(6)(a)]
C. Non-resident	☐ You were a non-resident during the previous year.

(i)Please specify the jurisdiction(s) of residence during the previous year -

S.No.	Jurisdiction of residence	Taxpayer Identification Number
1		
2		

(ii) In case you are a Citizen of India or a Person of Indian Origin (POI), please specify -

Total period of stay in India during the previous year (in days)	Total period of stay in India during the 4 preceding years (in days)

Residential Status in India (for HUF) *(Tick applicable option)* ☐ **Resident** ☐ **Resident but not Ordinarily Resident** ☐ **Non-resident**

(e)	**Do you want to claim the benefit under section 115H?** *(applicable in case of resident)*	☐ **Yes** ☐ **No**
(f)	**Are you governed by Portuguese Civil Code as per section 5A?** *Tick)* ☑ ☐ Yes ☐ No *(If "YES" please fill Schedule 5A)*	
(g)	**Whether this return is being filed by a representative assessee?** *(Tick)* ☑ ☐ **Yes** ☐ **No If yes, furnish following information -**	
	(1)	**Name of the representative**
	(2)	**Capacity of the Representative** (*drop down to be provided)*
	(3)	**Address of the representative**
	(4)	**Permanent Account Number (PAN) of the representative**

For Office Use Only	For Office Use Only *Receipt No.* *Date* *Seal and Signature of receiving officia*

(h)	**Whether you were Director in a company at any time during the previous year? *(Tick)* ☑ ☐ Yes ☐ No** **If yes, please furnish following information -**												
	Name of Company	**PAN**	**Whether its shares are listed or unlisted**	**Director Identification Number (DIN)**									
(i)	**Whether you are Partner in a firm? *(Tick)* ☑ ☐ Yes ☐ No If yes, please furnish following information**												
	Name of Firm	**PAN**											
(j)	**Whether you have held unlisted equity shares at any time during the previous year? *(Tick)* ☑ ☐ Yes ☐ No** **If yes, please furnish following information in respect of equity shares**												
	Name of company	**PAN**	**Opening balance**		**Shares acquired during the year**					**Shares transferred during the year**		**Closing balance**	
			No. of shares	**Cost of acquisition**	**No. of shares**	**Date of subscription / purchase**	**Face value per share**	**Issue price per share (in case of fresh issue)**	**Purchase price per share (in case of purchase from existing shareholder)**	**No. of shares**	**Sale consideration**	**No. of shares**	**Cost of acquisition**
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**	**13**
(k)	**In case of non-resident, is there a permanent establishment (PE) in India? *(Tick)* ☑ ☐ Yes ☐ No**												
(l)	**Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange? ☐ Yes ☐ No**												

AUDIT INFORMATION

(a)	**Are you liable to maintain accounts as per section 44AA? *(Tick)* ☑ ☐ Yes ☐ No**	
(b)	**Are you 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)	**Date of furnishing of the audit report (DD/MM/YYYY) / /**
	(2)	**Name of the auditor signing the tax audit report**
	(3)	**Membership No. of the auditor**
	(4)	**Name of the auditor (proprietorship/ firm)**
	(5)	**Proprietorship/firm registration number**
	(6)	**Permanent Account Number (PAN) of the proprietorship/ firm**
	(7)	**Date of report of the audit**

(di)	**Are you liable for Audit u/s 92E? ☐ Yes ☐ No**																							
	Date of furnishing audit report? DD/MM/YYYY																							
(dii)	**If liable to furnish other audit report, mention the date of furnishing the audit report?** ***(DD/MM/YY) (Please see Instruction 6)***																							
	Sl. No.	**Section Code**																						
(e)	**If liable to audit under any Act other than the Income-tax act, mention the Act, section and date of furnishing the audit report?**																							
	Act and section	**(DD/MM/YY)**	**Act and section**	**(DD/MM/YY)**																				

NATURE OF BUSINESS

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

S.No.	Code *[Please see instruction No.7(i)]*	Trade name of the proprietorship, if any	Description

(i)			
(ii)			
(iii)			

Part A-BS **BALANCE SHEET AS ON 31ST DAY OF MARCH, 2019 OF THE PROPRIETORY BUSINESS OR PROFESSION** *(fill items below in a case where regular books of accounts are maintained, otherwise fill item 6)*

SOURCES OF FUNDS	1	Proprietor's fund					
		a	Proprietor's capital			a	
		b	Reserves and Surplus				
			i	Revaluation Reserve	bi		
			ii	Capital Reserve	bii		
			iii	Statutory Reserve	biii		
			iv	Any other Reserve	biv		
			v	Total (bi + bii + biii + biv)		bv	
		c	Total proprietor's fund (a + bv)			1c	
	2	Loan funds					
		a	Secured loans				
			i	Foreign Currency Loans	ai		
			ii	Rupee Loans			
				A From Banks	iiA		
				B From others	iiB		
				C Total (iiA + iiB)	iiC		
			iii	Total (ai + iiC)		aiii	
		b	Unsecured loans (including deposits)				
			i	From Banks	bi		
			ii	From others	bii		
			iii	Total (bi + bii)		biii	
		c	Total Loan Funds (aiii + biii)			2c	
	3	Deferred tax liability				3	
	4	Sources of funds (1c + 2c +3)				4	
APPLICATION OF FUNDS	1	Fixed assets					
		a	Gross: Block		1a		
		b	Depreciation		1b		
		c	Net Block (a – b)		1c		
		d	Capital work-in-progress		1d		
		e	Total (1c + 1d)			1e	
	2	Investments					
		a	Long-term investments				
			i	Government and other Securities - Quoted	ai		
			ii	Government and other Securities – Unquoted	aii		
			iii	Total (ai + aii)		aiii	
		b	Short-term investments				
			i	Equity Shares, including share application money	bi		
			ii	Preference Shares	bii		

			iii		Debentures	biii			
			iv		Total (bi + bii + biii)			biv	
		c			Total investments (aiii + biv)			2c	
	3				Current assets, loans and advances				
		a			Current assets				
			i		Inventories				
				A	Stores/consumables including packing material	iA			
				B	Raw materials	iB			
				C	Stock-in-process	iC			
				D	Finished Goods/Traded Goods	iD			
				E	Total (iA + iB + iC + iD)			iE	
			ii		Sundry Debtors			aii	
			iii		Cash and Bank Balances				
				A	Cash-in-hand	iiiA			
				B	Balance with banks	iiiB			
				C	Total (iiiA + iiiB)			iiiC	
			iv		Other Current Assets			aiv	
			v		Total current assets (iE + aii + iiiC + aiv)			av	
		b			Loans and advances				
			i		Advances recoverable in cash or in kind or for value to be received	bi			
			ii		Deposits, loans and advances to corporates and others	bii			
			iii		Balance with Revenue Authorities	biii			
			iv		Total (bi + bii + biii)			biv	
		c			Total of current assets, loans and advances (av + biv)			3c	
		d			Current liabilities and provisions				
			i		Current liabilities				
				A	Sundry Creditors	iA			
				B	Liability for Leased Assets	iB			
				C	Interest Accrued on above	iC			
				D	Interest accrued but not due on loans	iD			
				E	Total (iA + iB + iC + iD)			iE	
			ii		Provisions				
				A	Provision for Income Tax	iiA			
				B	Provision for Leave encashment/Superannuation/Gratuity	iiB			
				C	Other Provisions	iiC			
				D	Total (iiA + iiB + iiC)			iiD	
			iii		Total (iE + iiD)			diii	
		e			Net current assets (3c – diii)			3e	
	4	a			Miscellaneous expenditure not written off or adjusted	4a			
		b			Deferred tax asset	4b			
		c			Profit and loss account/ Accumulated balance	4c			
		d			Total (4a + 4b + 4c)			4d	
	5				Total, application of funds (1e + 2c + 3e +4d)			5	
NO ACCOUNT CASE	6				In a case where regular books of account of business or profession are not maintained - (*furnish the following information as on 31st day of March, 2019, in respect of business or profession)*				
		a			Amount of total sundry debtors			6a	

b	Amount of total sundry creditors	6b	
c	Amount of total stock-in-trade	6c	
d	Amount of the cash balance	6d	

Part A-Manufacturing Account

Manufacturing Account for the financial year 2018-19 *(fill items 1 to 3 in a case where regular books of accounts are maintained, otherwise fill items 61 to 64 as applicable)*

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

Part A-Trading Account

Trading Account for the financial year 2018-19 *(fill items 4 to 12 in a case where regular books of accounts are maintained, otherwise fill items 61 to 64 as applicable)*

CREDITS TO TRADING ACCOUNT

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

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

Part A-P& L **Profit and Loss Account for the financial year 2018-19** *(fill items 13 to 60 in a case where regular books of accounts are maintained, otherwise fill items 61 to 64 as applicable)*

CREDITS TO PROFIT AND LOSS ACCOUNT	13	Gross profit transferred from Trading Account					13	
	14	Other income						
		i	Rent		i			
		ii	Commission		ii			
		iii	Dividend income		iii			
		iv	Interest income		iv			
		v	Profit on sale of fixed assets		v			
		vi	Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT)		vi			
		vii	Profit on sale of other investment		vii			
		viii	Gain (loss) on account of foreign exchange fluctuation u/s 43AA		viii			
		ix	Profit on conversion of inventory into capital asset u/s 28(via) (Fair Market Value of inventory as on the date of conversion)		ix			
		x	Agricultural income		x			
		xi	Any other income *(specify nature and amount)*					
			a		xia			
			b		xib			

		c	Total (xia + xib)	xic			
	xii	Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x + xic)				14xii	
	15	Total of credits to profit and loss account (13+14xii)				15	
DEBITS TO PROFIT AND LOSS ACCOUNT	16	Freight outward				16	
	17	Consumption of stores and spare parts				17	
	18	Power and fuel				18	
	19	Rents				19	
	20	Repairs to building				20	
	21	Repairs to machinery				21	
	22	Compensation to employees					
		i	Salaries and wages	22i			
		ii	Bonus	22ii			
		iii	Reimbursement of medical expenses	22iii			
		iv	Leave encashment	22iv			
		v	Leave travel benefits	22v			
		vi	Contribution to approved superannuation fund	22vi			
		vii	Contribution to recognised provident fund	22vii			
		viii	Contribution to recognised gratuity fund	22viii			
		ix	Contribution to any other fund	22ix			
		x	Any other benefit to employees in respect of which an expenditure has been incurred	22x			
		xi	Total compensation to employees (total of 22i to 22x)			22xi	
		xii	Whether any compensation, included in 22xi, paid to non-residents	xiia	Yes / No		
			If Yes, amount paid to non-residents	xiib			
	23	Insurance					
		i	Medical Insurance	23i			
		ii	Life Insurance	23ii			
		iii	Keyman's Insurance	23iii			
		iv	Other Insurance including factory, office, car, goods, etc.	23iv			
		v	Total expenditure on insurance (23i + 23ii + 23iii + 23iv)			23v	
	24	Workmen and staff welfare expenses				24	
	25	Entertainment				25	
	26	Hospitality				26	
	27	Conference				27	
	28	Sales promotion including publicity (other than advertisement)				28	
	29	Advertisement				29	
	30	Commission					
		i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i			
		ii	To others	ii			
		iii	Total (i + ii)			30iii	
	31	Royalty					
		i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i			
		ii	To others	ii			
		iii	Total (i + ii)			31iii	
	32	Professional / Consultancy fees / Fee for technical services					
		i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i			
		ii	To others	ii			

	iii	Total (i + ii)	32iii	
33	Hotel, boarding and Lodging		33	
34	Traveling expenses other than on foreign traveling		34	
35	Foreign travelling expenses		35	
36	Conveyance expenses		36	
37	Telephone expenses		37	
38	Guest House expenses		38	
39	Club expenses		39	
40	Festival celebration expenses		40	
41	Scholarship		41	
42	Gift		42	
43	Donation		43	
44	Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)			
	i	Union excise duty	44i	
	ii	Service tax	44ii	
	iii	VAT/ Sales tax	44iii	
	iv	Cess	44iv	
	v	Central Goods & Service Tax (CGST)	44v	
	vi	State Goods & Services Tax (SGST)	44vi	
	vii	Integrated Goods & Services Tax (IGST)	44vii	
	viii	Union Territory Goods & Services Tax (UTGST)	44viii	
	ix	Any other rate, tax, duty or cess incl STT and CTT	44ix	
	x	Total rates and taxes paid or payable (44i + 44ii +44iii +44iv + 44v + 44vi + 44vii + 44viii +44ix)	44x	
45	Audit fee		45	
46	Other expenses *(specify nature and amount)*			
	i		i	
	ii		ii	
	iii	Total (i + ii)	46iii	
47	Bad debts *(specify PAN of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)*			
	i		47i	
	ii		47ii	
	iii		47iii	
	iv	Rows can be added as required	47iv	
	v	Others (more than Rs. 1 lakh) where PAN is not available (provide name and complete address)	47v	
	vi	Others (amounts less than Rs. 1 lakh)	47vi	
	vii	Total Bad Debt (47i + 47ii + 47iii + 47iv + 47v+47vi)	47vii	
48	Provision for bad and doubtful debts		48	
49	Other provisions		49	
50	Profit before interest, depreciation and taxes [15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47vii + 48 + 49)]		50	
51	Interest			
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i	
	ii	To others	ii	
	iii	Total (i + ii)	51iii	
52	Depreciation and amoritisation		52	
53	Net profit before taxes (50 – 51iii – 52)		53	

PROVISIONS PROVISION FOR TAX AND APPROPRIATIONS

54	Provision for current tax	54	
55	Provision for Deferred Tax and deferred liability	55	
56	Profit after tax (53 - 54 - 55)	56	
57	Balance brought forward from previous year	57	
58	Amount available for appropriation (56 + 57)	58	
59	Transferred to reserves and surplus	59	
60	Balance carried to balance sheet in proprietor's account (58 –59)	60	

PRESUMPTIVE INCOME CASES

61 COMPUTATION OF PRESUMPTIVE BUSINESS INCOME UNDER SECTION 44AD

SR.NO	Name of Business	Business code	Description

(i)	Gross Turnover or Gross Receipts (ia + ib)			61i	
	a	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received before specified date	ia		
	b	Any other mode	ib		
(ii)	Presumptive Income under section 44AD (iia + iib)			61ii	
	a	6% of 61ia, or the amount claimed to have been earned, whichever is higher	iia		
	b	8% of 61ib, or the amount claimed to have been earned, whichever is higher	iib		

NOTE—If income is less than the above percentage of Gross Receipts/Turnover, it is mandatory to maintain books of accounts and have a tax audit under section 44AB

62 COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44ADA

SR.NO	Name of Business	Business code	Description

(i)	Gross Receipts	62i	
(ii)	Presumptive Income under section 44ADA (50% of 62i, or the amount claimed to have been earned, whichever is higher)	62ii	

NOTE—If income is less than 50% of Gross Receipts, it is mandatory to maintain books of accounts and have a tax audit under section 44AB

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

SR.NO	Name of Business	Business code	Description

	Registration No. of goods carriage	Whether owned/leased/ hired	Tonnage capacity of goods carriage (in MT)	Number of months for which goods carriage was owned/leased/hired by assessee	Presumptive income u/s 44AE for the goods carriage (Computed @ Rs.1000 per ton per month in case tonnage exceeds 12MT, or else @ Rs.7500 per month) or the amount claimed to have been actually earned, whichever is higher
(i)	(1)	(2)	(3)	(4)	(5)
(a)					
(b)					

Add row options as necessary (upto maximum 10)

(ii)	Total presumptive income from goods carriage u/s 44AE [total of column (5) of table 63(i)]	63(ii)	

NOTE— If the profits are lower than prescribed under S.44AE or the number of goods carriage owned / leased / hired at any time during the year exceeds 10, then , it is mandatory to maintain books of accounts and have a tax audit under section 44AB

NO ACCOUNT CASE

64 IF REGULAR BOOKS OF ACCOUNT OF BUSINESS OR PROFESSION ARE NOT MAINTAINED, furnish the following information for previous year 2018-19 in respect of business or profession -

(i)	For assessee carrying on Business			
a	Gross receipts (a1 + a2)		ia	
	1	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received before specified date	a1	
	2	Any other mode	a2	
b	Gross profit		ib	

		c	Expenses		ic		
		d	Net profit			64i	
		(ii)	For assessee carrying on Profession				
		a	Gross receipts (a1 + a2)		iia		
			1	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received before specified date	a1		
			2	Any other mode	a2		
		b	Gross profit		iib		
		c	Expenses		iic		
		d	Net profit			64ii	
		(iii)	Total profit (64i + 64ii)			64iii	
	65	i	Turnover from speculative activity			65i	
		ii	Gross Profit			65ii	
		iii	Expenditure, if any			65iii	
		iv	Net income from speculative activity (65ii-65iii)			65iv	

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

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 conditions specified in relevant clauses			
	a	Premium paid for insurance against risk of damage or destruction of stocks or store *[36(1)(i)]*	6a	
	b	Premium paid for insurance on the health of employees *[36(1)(ib)]*	6b	
	c	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend *[36(1)(ii)]*	6c	
	d	Any amount of interest paid in respect of borrowed capital *[36(1)(iii)]*	6d	
	e	Amount of discount on a zero-coupon bond *[36(1)(iiia)]*	6e	
	f	Amount of contributions to a recognised provident fund *[36(1)(iv)]*	6f	

	g	**Amount of contributions to an approved superannuation fund** *[36(1)(iv)]*	6g	
	h	**Amount of contribution to a pension scheme referred to in section 80CCD** *[36(1)(iva)]*	6h	
	i	**Amount of contributions to an approved gratuity fund** *[36(1)(v)]*	6i	
	j	**Amount of contributions to any other fund**	6j	
	k	**Any sum received from employees as contribution to any provident fund or superannuation fund or any fund set up under ESI Act or any other fund for the welfare of employees to the extent not credited to the employees account on or before the due date** *[36(1)(va)]*	6k	
	l	**Amount of bad and doubtful debts** *[36(1)(vii)]*	6l	
	m	**Provision for bad and doubtful debts** *[36(1)(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	**Marked to market loss or other expected loss as computed in accordance with the ICDS notified u/s 145(2) [36(1)(xviii)]**	6q	
	r	**Any other disallowance**	6r	
	s	**Total amount disallowable under section 36 (total of 6a to 6r)**		6s
7		**Amounts debited to the profit and loss account, to the extent disallowable under section**		
	a	**Expenditure of capital nature** *[37(1)]*	7a	
	b	**Expenditure of personal nature** *[37(1)]*	7b	
	c	**Expenditure laid out or expended wholly and exclusively NOT for the purpose of business or profession** *[37(1)]*	7c	
	d	**Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party** *[37(2B)]*	7d	
	e	**Expenditure by way of penalty or fine for violation of any law for the time being in force**	7e	
	f	**Any other penalty or fine**	7f	
	g	**Expenditure incurred for any purpose which is an offence or which is prohibited by law**	7g	
	h	**Amount of any liability of a contingent nature**	7h	
	i	**Any other amount not allowable under section 37**	7i	
	j	**Total amount disallowable under section 37 (total of 7a to 7i)**		7j
8	A	**Amounts debited to the profit and loss account, to the extent disallowable under section 40**		
	a	**Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B**	Aa	
	b	**Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B**	Ab	
	c	**Amount disallowable under section 40(a)(ib), on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016**	Ac	
	d	**Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B**	Ad	
	e	**Amount of tax or rate levied or assessed on the basis of profits** *[40(a)(ii)]*	Ae	
	f	**Amount paid as wealth tax** *[40(a)(iia)]*	Af	
	g	**Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib)**	Ag	
	h	**Amount of interest, salary, bonus, commission or remuneration paid to any partner or member** *[40(b)]*	Ah	

			i	Any other disallowance	Ai			
			j	Total amount disallowable under section 40(total of Aa to Ai)			8Aj	
		B		Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year			8B	
	9			Amounts debited to the profit and loss account, to the extent disallowable under section 40A				
		a		Amounts paid to persons specified in section 40A(2)(b)	9a			
		b		Amount paid otherwise than by account payee cheque or account payee bank draft or use of electronic clearing system through a bank account, 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 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			13	
	14		Any amount of profit chargeable to tax under section 41			14	
	15		Amount of income or expenditure of prior period credited or debited to the profit and loss account (net)			15	
	16		Amount of expenditure disallowed u/s 14A			16	

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

QUANTITATIVE DETAILS

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

SCHEDULES TO THE RETURN FORM (FILL AS APPLICABLE)

Schedule S **Details of Income from Salary**

SALARIES

Name of Employer	Nature of employment *(Tick)* ☑ ☐ Govt. ☐ PSU ☐Pensioners ☐ Others			TAN of Employer *(mandatory if tax is deducted)*
Address of employer	Town/City	State		Pin code/Zip code

1	Gross Salary (1a + 1b + 1c)				1	
	a	Salary as per section 17(1) *(drop down to be provided)*	1a			
	b	Value of perquisites as per section 17(2) *(drop down to be provided)*	1b			
	c	Profit in lieu of salary as per section 17(3) *(drop down to be provided)*	1c			
	(Add multiple rows for Gross Salary in case of more than one employer)					

2	***Total Gross Salary*** *(from all employers)*				2	
3	**Less allowances to the extent exempt u/s 10** *(drop down to be provided in e-filing utility) (please refer instructions)*				3	
4	**Net Salary (2 - 3)**				4	
5	**Deduction u/s 16 (5a + 5b + 5c)**				5	
	a	**Standard deduction u/s 16(ia)**	5a			
	b	**Entertainment allowance u/s 16(ii)**	5b			
	c	**Professional tax u/s 16(iii)**	5c			
6	**Income chargeable under the Head 'Salaries' (4 - 5)**				6	

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

HOUSE PROPERTY

1	**Address of property 1**	**Town/ City**	**State**	**PIN Code/ Zip Code**

Is the property co-owned? ☐ **Yes** ☐ **No (if "YES" please enter following details)**

Your 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]**	**Name(s) of Tenant (if let out)**	**PAN of Tenant(s) (if available)**	**PAN/TAN of Tenant(s)** (if TDS credit is claimed)
☐ **Let out**			
☐ **Self-occupied**	**I**		
☐ **Deemed let out**	**II**		

a	**Gross rent received or receivable or letable value**			1a	
b	**The amount of rent which cannot be realized**	1b			
c	**Tax paid to local authorities**	1c			
d	**Total (1b + 1c)**	1d			
e	**Annual value (1a – 1d)** *(nil, if self -occupied etc. as per section 23(2)of the Act)*			1e	
f	**Annual value of the property owned (own percentage share x 1e)**			1f	
g	**30% of 1f**	1g			
h	**Interest payable on borrowed capital**	1h			
i	**Total (1g+ 1h)**			1i	
j	**Arrears/Unrealised rent received during the year less 30%**			1j	
k	**Income from house property 1 (1f – 1i + 1j)**			1k	

2	**Address of property 2**	**Town/ City**	**State**	**PIN Code/ Zip Code**

Is the property co-owned? ☐ **Yes** ☐ **No (if "YES" please enter following details)**

Your percentage of share in the property

Name of Co-owner(s)		**PAN of Co-owner (s)**	**Percentage Share in Property (optional)**
I			
II			

(Tick ☑ **the applicable option]**	**Name(s) of Tenant (if let out)**	**PAN(s) of Tenant (Please see note)**	**PAN/TAN of Tenant(s) (Please see note)**
☐ **Let out**			
☐ **Self-occupied**	**I**		
☐ **Deemed let out**	**II**		

a	**Gross rent received or receivable/ letable value** *(higher of the two, if let out for whole of the year, lower of the two, if let out for part of the year)*			2a	
b	**The amount of rent which cannot be realized**	2b			
c	**Tax paid to local authorities**	2c			
d	**Total (2b + 2c)**	2d			

	e	Annual value (2a – 2d)		2e	
	f	Annual value of the property owned (own percentage share x 2e)		2f	
	g	30% of 2f	2g		
	h	Interest payable on borrowed capital	2h		
	i	Total (2g + 2h)		2i	
	j	Arrears/Unrealised rent received during the year less 30%		2j	
	k	Income from house property 2 (2f – 2i + 2j)		2k	
3		Pass through income if any *		3	
4		Income under the head "Income from house property" (1k + 2k + 3) *(if negative take the figure to 2i of schedule CYLA)*		4	

NOTE ►	*Please include the income of the specified persons referred to in Schedule SPI and Pass through income referred to in schedule PTI while computing the income under this head*
NOTE ►	*Furnishing of PAN of tenant is mandatory, if tax is deducted under section 194-IB.* *Furnishing of TAN of tenant is mandatory, if tax is deducted under section 194-I.*

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

INCOME FROM BUSINESS OR PROFESSION

A	From business or profession other than speculative business and specified business						
1	Profit before tax as per profit and loss account (item 53, 61(ii), 62(ii), 63(ii), 64(iii) and 65(iv) of P&L)					1	
2a	Net profit or loss from speculative business included in 1 (enter –ve sign in case of loss) *[Sl.no 65iv of Schedule*				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	Salaries		3a		
		b	House property		3b		
		c	Capital		3c		
		d	Other		3d		
		e	u/s 115BBF		3e		
		f	u/s 115BBG		3f		
4a	Profit or loss included in 1, which is referred to in section 44AD/44ADA/44AE/44B/44BB/44BBA/44DA *(drop down to be provided*				4a		
4b	Profit from activities covered under rule 7, 7A, 7B(1), 7B(1A) and 8 (Dropdown to be provided and capture				4b		
5	Income credited to Profit and Loss account (included in 1) which is exempt						
	a	Share of income from firm(s)		5a			
	b	Share of income from AOP/ BOI		5b			
	c	Any other exempt income (specify nature and amount)					
	i			ci			
	ii			cii			
	iii	Total (ci + cii)		5ciii			
	d	Total exempt income (5a + 5b + 5ciii)			5d		
6	Balance (1– 2a – 2b – 3a - 3b – 3c - 3d – 3e - 3f – 4a-4b– 5d)					6	
7	Expenses debited to profit and loss account considered under other heads of income/related to income chargeable u/s 115BBF or u/s 115BBG	a	Salaries		7a		
		b	House property		7b		
		c	Capital		7c		
		d	Other		7d		
		e	u/s 115BBF		7e		
		f	u/s 115BBG		7f		
8a	Expenses debited to profit and loss account which relate to exempt income				8a		
8b	Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A (16 of				8b		
9	Total (7a + 7b + 7c + 7d + 7e + 7f + 8a+8b)				9		
10	Adjusted profit or loss (6+9)					10	
11	Depreciation and amortisation debited to profit and loss account					11	
12	Depreciation allowable under Income-tax Act						

	i	**Depreciation allowable under section 32(1)(ii) and 32(1)(iia)** *(item 6 of Schedule-DEP)*	12i		
	ii	**Depreciation allowable under section 32(1)(i)** *(Make your own computation refer Appendix-IA of*	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**	14		
15		**Amounts debited to the profit and loss account, to the extent disallowable under section 37 (7j of**	15		
16		**Amounts debited to the profit and loss account, to the extent disallowable under section 40 (8Aj of**	16		
17		**Amounts debited to the profit and loss account, to the extent disallowable under section 40A (9f of**	17		
18		**Any amount debited to profit and loss account of the previous year but disallowable under section**	18		
19		**Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development**	19		
20		**Deemed income under section 41**	20		
21		**Deemed income under section 32AD/ 33AB/ 33ABA/ 35ABA /35ABB/ 40A(3A)/ 72A/80HHD/**	21		
22		**Deemed income under section 43CA**	22		
23		**Any other item of addition under section 28 to**	23		
24		**Any other income not included in profit and loss account/any other expense not allowable (including income from salary, commission, bonus and interest from firms in which individual/HUF/prop.**	24		
25		**Increase in profit or decrease in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3a + 4d of Part A - OI)**	25		
26		**Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23+24+25)**		26	
27		**Deduction allowable under section 32(1)(iii)**	27		
28		**Deduction allowable under section 32AD**	28		
29		**Amount of deduction under section 35 or 35CCC or 35CCD in excess of the amount debited to profit and loss account** *(item x(4) of Schedule ESR) (if amount deductible under section 35 or 35CCC or 35CCD is lower than amount debited to P&L account,*	29		
30		**Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year(8B of PartA-OI)**	30		
31		**Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year(10g of PartA-OI)**	31		
32		**Any other amount allowable as deduction**	32		
33		**Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3b + 4e of Part A- OI)**	33		
34		**Total (27+28+29+30+31+32+33)**		34	
35		**Income (13+26-34)**		35	
36		**Profits and gains of business or profession deemed to be under -**			
	i	**Section 44AD** (61(ii) of schedule P&L)	36i		
	ii	**Section 44ADA** (62(ii) of schedule P&L)	36ii		
	iii	**Section 44AE** (63(ii) of schedule P&L)	36iii		
	iv	**Section 44B**	36iv		
	v	**Section 44BB**	36v		
	vi	**Section 44BBA**	36vi		
	vii	**Section 44DA**	36vii	*(item 4 of Form 3CE)*	
	viii	**Total (36i to 36vii)**		36viii	

	37	Net profit or loss from business or profession other than speculative and specified business (35 + 36viii)		37	
	38	Net Profit or loss from business or profession other than speculative business and specified business after applying rule 7A, 7B or 8, if applicable *(If rule 7A, 7B or 8 is not applicable, enter same figure as in 37) (If loss take*		A38	
		a	Income chargeable under Rule 7	38a	
		b	Deemed income chargeable under Rule 7A	38b	
		c	Deemed income chargeable under Rule 7B(1)	38c	
		d	Deemed income chargeable under Rule 7B(1A)	38d	
		e	Deemed income chargeable under Rule 8	38e	
		f	Income other than Rule 7A, 7B & 8 *(Item No. 37)*	38f	
	39	Balance of income deemed to be from agriculture, after applying Rule 7, 7A, 7B(1), 7B(1A) and Rule 8 for the purpose of aggregation of income as per Finance Act		39	
B	Computation of income from speculative business				
	40	Net profit or loss from speculative business as per profit or loss account *(Item No. 2a)*		40	
	41	Additions in accordance with section 28 to 44DA		41	
	42	Deductions in accordance with section 28 to 44DA		42	
	43	Income from speculative business (40+ 41 – 42) *(if loss, take the figure to 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	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		*(A38)*	
	ii	Income from speculative business	*(B43)*		
	iii	Income from specified business	*(C49)*		
	iv	Total loss set off (ii + iii)			
	v	Loss remaining after set off (i – iv)			

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

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

DEPRECIATION ON PLANT AND MACHINERY				
1	Block of assets	Plant and machinery		
2	Rate (%)	15	30	40
		(i)	(ii)	(iii)
3	Written down value on the first day of previous year			
4	Additions for a period of 180 days or more in the previous year			
5	Consideration or other realization during the previous year out of 3 or 4			

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

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

DEPRECIATION ON OTHER ASSETS

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

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

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

SUMMARY OF DEPRECIATION ON ASSETS

1	**Plant and machinery**				
	a	**Block entitled for depreciation @ 15 per cent** *(Schedule DPM -17i or 18i as applicable)*	1a		
	b	**Block entitled for depreciation @ 30 per cent** *(Schedule DPM - 17ii or 18ii as applicable)*	1b		
	c	**Block entitled for depreciation @ 40 per cent** *(Schedule DPM - 17iii or 18iii as applicable)*	1c		
	d	**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 (total of 2a + 2b + 2c)**		2d	
3	**Furniture and fittings***(Schedule DOA- 14v or 15v as applicable)*			3	
4	**Intangible assets** *(Schedule DOA- 14vi or 15vi as applicable)*			4	
5	**Ships** *(Schedule DOA- 14vii or 15vii as applicable)*			5	
6	**Total depreciation (1d+2d+3+4+5)**			6	

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

DEEMED CAPITAL GAINS

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

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

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

Schedule CG **Capital Gains**

A Short-term Capital Gains (STCG) *(Sub-items 4 and 5 are not applicable for residents)*

Short-term Capital Gains

1 From sale of land or building or both *(fill up details separately for each property)*

a	i	Full value of consideration received/receivable	ai	
	ii	Value of property as per stamp valuation authority	aii	
	iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains () [in case (aii) does not exceed 1.05 times (ai), take this figure as (ai), or else take (aii)]	aiii	
b	Deductions under section 48			
	i	Cost of acquisition without indexation	bi	
	ii	Cost of Improvement without indexation	bii	
	iii	Expenditure wholly and exclusively in connection with transfer	biii	
	iv	Total (bi + bii + biii)	biv	
c	Balance (aiii – biv)		1c	
d	Deduction under section 54B/54D/ 54G/54GA *(Specify details in item D below)*		1d	
e	Short-term Capital Gains on Immovable property (1c - 1d)			A1e
f	In case of transfer of immovable property, please furnish the following details (see note)			

S.No.	Name of buyer(s)	PAN of buyer(s)	Percentage share	Amount	Address of property	Pin code

NOTE ► Furnishing of PAN is mandatory, if the tax is deduced under section 194-IA or is quoted by buyer in the documents.
In case of more than one buyer, please indicate the respective percentage share and amount.

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			
			a	Full value of consideration received/receivable in respect of unquoted		
			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	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 sale of securities (other than those at A3 above) by an FII (5c + 5d)				A5e
6	From sale of assets other than at A1 or A2 or A3 or A4 or A5 above					
	a	i	In case assets sold include shares of a company other than quoted shares, enter the following details			
			a	Full value of consideration received/receivable in respect of unquoted		
			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	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	Section under	New asset acquired/constructed	Amount not

	year in which asset transferred	which deduction claimed in that	Year in which asset acquired/constructed	Amount utilised out of Capital Gains	used for new asset or remained
i	2015-16	54D/54G/54G			
ii	2016-17	54B			

b	Amount deemed to be short term capital gains u/s 54B/54D/54G/54GA, other than at 'a'		
	Total amount deemed to be short term capital gains (Xi + Xii + b)	A7	
8	Pass Through Income in the nature of Short Term Capital Gain, *(Fill up schedule PTI) (A8a + A8b + A8c)*	A8	
a	Pass Through Income in the nature of Short Term Capital Gain,	A8a	
b	Pass Through Income in the nature of Short Term Capital Gain,	A8b	
c	Pass Through Income in the nature of Short Term Capital Gain, chargeable at applicable rates	A8c	

9 Amount of STCG included in A1-A8 but not chargeable to tax or chargeable at special rates as per DTAA

Sl. No.	Amount of income	Item No. A1 to A8 above in which included	Country name & Code	Article of DTAA	Rate as per Treaty *(enter NIL, if not chargeable)*	Whether TRC obtained *(Y/N)*	Section of I.T. Act	Rate as per I.T. Act	Applicable rate *[lower of (6) or (9)]*
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
I									
II									

a	Total amount of STCG not chargeable to tax as per DTAA	A9a
b	Total amount of STCG chargeable to tax at special rates as per DTAA	A9b
10	Total Short-term Capital Gain (A1e+ A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7+A8 – A9a)	

B Long-term capital gain (LTCG) *(Sub-items 5, 6, 7, 8 & 9 are not applicable for residents)*

Long-term Capital Gains

1	From sale of land or building or both *(fill up details separately for each property)*				
	a	i	Full value of consideration	ai	
		ii	Value of property as per stamp valuation	aii	
		iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.05 times (ai),	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	biii	
		iv	Total (bi + bii + biii)	biv	
	c	Balance (aiii – biv)		1c	
	d	Deduction under section 54/54B/54D/54EC/54F/54G/54GA/54GB *(Specify*		1d	
	e	Long-term Capital Gains on Immovable property (1c - 1d)			B1e
	f	In case of transfer of immovable property, please furnish the following details			

S.No.	Name of	PAN of	Percentage	Amoun	Address of	Pin

NOTE ► Furnishing of PAN is mandatory, if the tax is deduced under section 194-IA or is quoted by buyer in the documents.
In case of more than one buyer, please indicate the respective percentage share and amount

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 /54F *(Specify details in item D*	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		biii			
		iv	Total (bi + bii +biii)		biv			
	c	Balance (3a – biv)			3c			
	d	Deduction under sections /54F *(Specify details in item D below)*			3d			
	e	LTCG on bonds or debenture (3c – 3d)					B3e	
4	From sale of, (i) listed securities (other than a unit) or zero coupon bonds where proviso under section 112(1) is applicable (ii) GDR of an Indian company referred in sec. 115ACA							
	a	Full value of consideration			4a			
	b	Deductions under section 48						
		i	Cost of acquisition without indexation			bi		
		ii	Cost of improvement without indexation			bii		
		iii	Expenditure wholly and exclusively in connection with transfer			biii		
		iv	Total (bi + bii +biii)			biv		
	c	Balance (4a – biv)				4c		
	d	Deduction under section 54F *(Specify details in item D below)*				4d		
	e	Long-term Capital Gains on assets at B4 above (4c – 4d)					B4e	
5	From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A							
	a	Full value of consideration			5a			
	b	Deductions under section 48						
		i	Cost of acquisition without indexation (higher of iA and iB)		bi			
			A	Cost of acquisition	iA			
			B	If the long term capital asset was acquired before 01.02.2018, lower of B1 and B2	iB			
				1 Fair Market Value of capital asset as per section 55(2)(aa)	B1			
				2 Full value of consideration	B2			
		ii	Cost of improvement without indexation		bii			
		iii	Expenditure wholly and exclusively in connection with transfer		biii			
		iv	Total deductions (bi + bii +biii)		biv			
	c	Balance (5a – biv)			5c			
	d	Less- LTCG threshold limit as per section 112A (5c – Rs. 1 lakh)			5d			
	e	Deduction under sections 54F *(Specify details in item D below)*			5e			
	f	Long-term Capital Gains on sale of capital assets at B5 above (5d – 5e)					B5f	
6	For NON-RESIDENTS- from sale of shares or debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)							
	a	LTCG computed without indexation benefit			6a			
	b	Deduction under sections /54F *(Specify details in item D below)*			6b			
	c	LTCG on share or debenture (6a-6b)						
7	For NON-RESIDENTS- from sale of, (i) unlisted securities as per sec. 112(1)(c), (ii) bonds or GDR as referred in sec. 115AC, (iii) securities by FII as referred to in sec. 115AD (other than securities referred to in section 112A for which column B8 is to be filled up)							
	a	i	In case securities sold include shares of a company other than quoted shares, enter the following details					
			a	Full value of consideration received/receivable in respect of unquoted shares	ia			
			b	Fair market value of unquoted shares determined in the prescribed manner	ib			
			c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic			
		ii	Full value of consideration in respect of securities other than unquoted shares		aii			
		iii	Total (ic + ii)		aiii			
	b	Deductions under section 48						
		i	Cost of acquisition without indexation		bi			
		ii	Cost of improvement without indexation		bii			
		iii	Expenditure wholly and exclusively in connection with transfer		biii			
		iv	Total (bi + bii +biii)		biv			
	c	Balance (aiii – biv)			7c			
	d	Deduction under sections /54F *(Specify details in item D below)*			7d			

	e	Long-term Capital Gains on assets at 7 above in case of NON-RESIDENT (7c – 7d)					B7e	
8	For NON-RESIDENTS - From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A							
	a	Full value of consideration				8a		
	b	Deductions under section 48						
		i	Cost of acquisition without indexation (higher of iA and iB)			bi		
			A	Cost of acquisition		iA		
			B	If the long term capital asset was acquired before 01.02.2018, lower of B1 and B2		iB		
				1	Fair Market Value of capital asset as per section 55(2)(ac)	B1		
				2	Full value of consideration	B2		
		ii	Cost of improvement without indexation			bii		
		iii	Expenditure wholly and exclusively in connection with transfer			biii		
		iv	Total deductions (bi + bii +biii)			biv		
	c	Balance (8a – biv)				8c		
	d	Less- LTCG threshold limit as per section 112A (8c – Rs. 1 lakh)				8d		
	e	Deduction under sections 54F *(Specify details in item D below)*				8e		
	f	Long-term Capital Gains on sale of capital assets at B8 above (8d – 8e)					B8f	
	9	From sale of foreign exchange asset by NON-RESIDENT INDIAN *(If opted under chapter XII-A)*						
		a	LTCG on sale of specified asset (computed without indexation)			9a		
		b	Less deduction under section 115F *(Specify details in item D below)*			9b		
		c	Balance LTCG on sale of specified asset (9a- 9b)				B9c	
		d	LTCG on sale of asset, other than specified asset (computed without indexation)			9d		
		e	Less deduction under section 115F *(Specify details in item D below)*			9e		
		f	Balance LTCG on sale of asset, other than specified asset (9d- 9e)				B9f	
10	From sale of assets where B1 to B9 above are not applicable							
	a	i	In case assets sold include shares of a company other than quoted shares, enter the following details					
			a	Full value of consideration received/receivable in respect of unquoted shares		ia		
			b	Fair market value of unquoted shares determined in the prescribed manner		ib		
			c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)		ic		
		ii	Full value of consideration in respect of assets other than unquoted shares			aii		
		iii	Total (ic + ii)			aiii		
	b	Deductions under section 48						
		i	Cost of acquisition with indexation			bi		
		ii	Cost of improvement with indexation			bii		
		iii	Expenditure wholly and exclusively in connection with transfer			biii		
		iv	Total (bi + bii +biii)			biv		
	c	Balance (10aiii – biv)				10c		
	d	Deduction under section 54D//54F/54G/54GA *(Specify details in item D below)*				10d		
	e	Long-term Capital Gains on assets at B10 above (10c- 10d)					B10e	

11	Amount deemed to be long-term capital gains				
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 which asset transfer	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	2015-16	54/54D/54F/54G/54GA				
	ii	2016-17	54B				
b	Amount deemed to be long-term capital gains, other than at 'a'						
	Total amount deemed to be long-term capital gains (Xi + Xii + b)					B11	
12	Pass Through Income in the nature of Long Term Capital Gain, (Fill up schedule PTI) (B12a + B12b)					B12	
	a	Pass Through Income in the nature of Long Term Capital Gain, chargeable @ 10%				B12a	
	b	Pass Through Income in the nature of Long Term Capital Gain, chargeable @ 20%				B12b	
13	-Amount of LTCG included in items B1 to B12 but not chargeable to tax or chargeable at special rates in India as per DTAA						

Sl. No.	Amount of income	Item No. B1 to B12 above in	Country name & Code	Article of DTAA	Rate as per Treaty *(enter NIL, if not chargeable)*	Whether TRC obtained *(Y/N)*	Section of I.T. Act	Rate as per I.T. Act	Applicable rate *[lower of (6) or (9)]*
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
I									
II									

a	Total amount of LTCG not chargeable to tax as per DTAA	B13a	
b	Total amount of LTCG chargeable to tax at special rates as per DTAA	B13b	
14	**Total long term capital gain chargeable under I.T. Act** (B1e + B2e + B3e + B4e + B5f + B6c + B7e + B8f + B9c + B9f + B10e + B11 + B12 - B13a) *(In case of loss take the figure to 9xi of schedule CFL)*	B14	
C	**Income chargeable under the head "CAPITAL GAINS" (A10 + B14)** *(take B14 as nil, if loss)*	C	
D	**Information about deduction claimed against Capital Gains**		
1	**In case of deduction u/s 54/54B/54D/54EC /54F/54G/54GA/115F give following details**		

a	Deduction claimed u/s 54			
	i	Date of transfer of original asset	ai	*dd/mm/yyyy*
	ii	Cost of new residential house	aii	
	iii	Date of purchase /construction of new residential house	aiii	*dd/mm/yyyy*
	iv	Amount deposited in Capital Gains Accounts Scheme before due date	aiv	
	v	Amount of deduction claimed	av	
b	Deduction claimed u/s 54B			
	i	Date of transfer of original asset	bi	*dd/mm/yyyy*
	ii	Cost of new agricultural land	bii	
	iii	Date of purchase of new agricultural land	biii	*dd/mm/yyyy*
	iv	Amount deposited in Capital Gains Accounts Scheme before due date	biv	
	v	Amount of deduction claimed	bv	
c	Deduction claimed u/s 54D			
	i	Date of acquisition of original asset	ci	*dd/mm/yyyy*
	ii	Cost of purchase/ construction of new land or building for industrial undertaking	cii	
	iii	Date of purchase of new land or building	ciii	*dd/mm/yyyy*
	iv	Amount deposited in Capital Gains Accounts Scheme before due date	civ	
	v	Amount of deduction claimed	cv	
d	Deduction claimed u/s 54EC			
	i	Date of transfer of original asset	di	*dd/mm/yyyy*
	ii	Amount invested in specified/notified bonds *(not exceeding fifty lakh rupees)*	dii	
	iii	Date of investment	diii	*dd/mm/yyyy*
	iv	Amount of deduction claimed	div	
e	Deduction claimed u/s 54F			
	i	Date of transfer of original asset	ei	*dd/mm/yyyy*
	ii	Cost of new residential house	eii	
	iii	Date of purchase/construction of new residential house	eiii	*dd/mm/yyyy*
	iv	Amount deposited in Capital Gains Accounts Scheme before due date	eiv	
	v	Amount of deduction claimed	ev	

f	Deduction claimed u/s 54G				
	i	Date of transfer of original asset from urban area	fi	*dd/mm/yyyy*	
	ii	Cost and expenses incurred for purchase or construction of new asset	fii		
	iii	Date of purchase/construction of new asset in an area other than urban area	fiii	*dd/mm/yyyy*	
	iv	Amount deposited in Capital Gains Accounts Scheme before due date	fiv		
	v	Amount of deduction claimed	fv		
g	Deduction claimed u/s 54GA				
	i	Date of transfer of original asset from urban area	gi	*dd/mm/yyyy*	
	ii	Cost and expenses incurred for purchase or construction of new asset	gii		
	iii	Date of purchase/construction of new asset in SEZ	giii	*dd/mm/yyyy*	
	iv	Amount deposited in Capital Gains Accounts Scheme before due date	giv		
	v	Amount of deduction claimed	gv		
h	Deduction claimed u/s 115F (for Non-Resident Indians)				
	i	Date of transfer of original foreign exchange asset	hi	*dd/mm/yyyy*	
	ii	Amount invested in new specified asset or savings certificate	hii		
	iii	Date of investment	hiii	*dd/mm/yyyy*	
	iv	Amount of deduction claimed	hiv		
i	**Total deduction claimed (1a + 1b + 1c + 1d + 1e + 1f + 1g + 1h)**		1i		
2	**In case of deduction u/s 54GB, furnish PAN of the**				

E **Set-off of current year capital losses with current year capital gains** *(excluding amounts included in A8 & B12 which is chargeable under DTAA)*

Sl.	Type of Capital Gain		Capital Gain of current year (Fill this column only if computed figure is positive)	Short term capital loss				Long term capital loss			Current year's capital gains remaini
				15%	30%	applicable rate	DTAA rates	10%	20%	DTAA rates	
			1	2	3	4	5	6	7	8	9
i	**Capital Loss to be set off** (Fill this row only, if figure computed is negative)			*(A3e*+A4a*+A8a*)*	*(A5e* + A8b*)*	*(A1e*+A2c*+A4b*+A6g*+A7*+A8c*)*	*A9b*	*(B4e*+B5f*+ B7e*+B8f*+ B9c* + B12a*)*	*(B1e*+ B2e*+B3e*+B6c*+ B9f*+ B10e*+ B11*+ B12b*)*	*B13b*	
ii	**Short term capital gain**	**15%**	*(A3e*+A4a*+A8a*)*								
iii		**30%**	*(A5e*+ A8b*)*								
iv		**applicable rate**	*(A1e*+A2c*+A4b*+A6g* +A7*+A8c*)*								
v		**DTAA rates**	*A9b*								
vi	**Long term capital gain**	**10%**	*(B4e*+B5f*+ B7e*+B8f*+*								
vii		**20%**	*(B1e*+ B2e*+B3e*+B6c*+ B9f*+ B10e*+ B11*+ B12b*)*								
viii		**DTAA rates**	*B13b*								
ix	**Total loss set off (ii + iii + iv + v +**										
x	**Loss remaining after set off (i- ix)**										

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

The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B12) as reduced by the amount of LTCG not chargeable to tax or chargeable at special rates as per DTAA, which is included therein, if any.

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

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

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

Schedule OS **Income from other sources**

OTHER SOURCES

1	Gross income chargeable to tax at normal applicable rates (1a+ 1b+ 1c+ 1d + 1e)			1	
a	Dividends, Gross		1a		
b	Interest, Gross (bi + bii + biii + biv)		1b		
i	From Savings Bank	bi			
ii	From Deposits (Bank/ Post Office/ Co-operative) Society/)	bii			
iii	From Income-tax Refund	biii			
iv	In the nature of Pass through income	biv			
v	Others	bv			
c	Rental income from machinery, plants, buildings, etc., Gross		1c		
d	Income of the nature referred to in section 56(2)(x) which is chargeable to tax		1d		
i	Aggregate value of sum of money received without consideration		di		
ii	In case immovable property is received without consideration, stamp duty value of property		dii		
iii	In case immovable property is received for inadequate consideration, stamp duty value of property in excess of such		diii		
iv	In case any other property is received without consideration, fair market value of property		div		
v	In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration		dv		
e	Any other income *(please specify nature)*		1e		
2	Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e)			2	
a	Winnings from lotteries, crossword puzzles etc. chargeable u/s		2a		
b	Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)		2b		
i	Cash credits u/s 68	bi			
ii	Unexplained investments u/s 69	bii			
iii	Unexplained money etc. u/s 69A	biii			
iv	Undisclosed investments etc. u/s 69B	biv			
v	Unexplained expenditure etc. u/s 69C	bv			
vi	Amount borrowed or repaid on hundi u/s	bvi			
c	Accumulated balance of recognised provident fund taxable u/s 111		2c		

S.No.	Assessment Year	Income benefit	Tax benefit
(i)	(ii)	(iii)	(iv)

d	Any other income chargeable at special rate *(total of di to dxix)*		2d		
i	Dividends received by non-resident (not being company) or foreign company chargeable u/s 115A(1)(a)(i)	di			

				ii	Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii)	dii							
				iii	Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia)	diii							
				iv	Interest referred to in section 194LC - chargeable u/s 115A(1)(a)(iiaa)	div							
				v	Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab)	dv							
				vi	Distributed income being interest referred to in section 194LBA - chargeable u/s	dvi							
				vii	Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s	dvii							
				viii	Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b)	dviii							
				ix	Income by way of interest or dividends from bonds or GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC	dix							
				x	Income by way of dividends from GDRs purchased in foreign currency by residents - chargeable u/s 115ACA	dx							
				xi	Income (other than dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s	dxi							
				xii	Income by way of interest received by an FII on bonds or Government securities referred to in section 194LD – chargeable as per proviso to section 115AD(1)(i)	dxii							
				xiii	Tax on non-residents sportsmen or sports associations chargeable u/s 115BBA	dxiii							
				xiv	Anonymous Donations in certain cases chargeable u/s 115BBC	dxiv							
				xv	Income by way of dividend received by specified assessee, being resident, from domestic company exceeding rupees ten lakh	dxv							
				xvi	Income by way of royalty from patent developed and registered in India - chargeable	dxvi							
				xvii	Income by way of transfer of carbon credits - chargeable u/s 115BBG	dxvii							
				xviii	Investment Income of a Non-Resident Indian - chargeable u/s 115E	dviii							
				xix	Any other income *(Please specify)*	dxix							
			e	Pass through income in the nature of income from other sources chargeable at special rates *(drop down to be provided)*								2e	
			f	Amount included in 1 and 2 above, which is chargeable at special rates in India as per DTAA *(total of column (2) of table below)*								2f	

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

3	Deductions under section 57 *(other than those relating to income chargeable at special rates under 2a, 2b & 2d)*				
	a	Expenses / Deductions	3a		
	b	Depreciation	3b		
	c	Total	3c		
4	Amounts not deductible u/s 58			4	
5	Profits chargeable to tax u/s 59			5	
6	Net Income from other sources chargeable at normal applicable rates (1 – 3 + 4 + 5) *(If negative take the figure to 4i of schedule CYLA)*			6	

7	**Income from other sources (other than from owning race horses)** *(2 +6) (enter 6 as nil, if*		7	
8	**Income from the activity of owning and maintaining race horses**			
a	**Receipts**	8a		
b	**Deductions under section 57 in relation to receipts at 8a only**	8b		
c	**Amounts not deductible u/s 58**	8c		
d	**Profits chargeable to tax u/s 59**	8d		
e	**Balance (8a - 8b + 8c + 8d)** *(if negative take the figure to 10xi of Schedule CFL)*		8e	
9	**Income under the head "Income from other sources" (7 + 8e)** *(take 8e as nil, if negative)*		9	
10	**Information about accrual/receipt of income from Other Sources**			

S.No.	Other Source Income	Upto 15/6	From 16/6 to 15/9	From 16/9 to 15/12	From 16/12 to 15/3	From 16/3 to 31/3
		(i)	(ii)	(iii)	(iv)	(v)
1	Dividend Income u/s 115BBDA					
2	Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix)					

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

Schedule CYLA **Details of Income after set-off of current years losses**

CURRENT YEAR LOSS ADJUSTMENT

Sl.No	Head/ Source of Income	Income of current year (Fill this column only if income is zero or positive)	House property loss of the current year set off	Business Loss (other than speculation loss or specified business loss) of the current year set off	Other sources loss (other than loss from owning race horses) of the current year set off	Current year's Income remaining after set off
		1	2	3	4	5=1-2-3-4
i	Loss to be set off → (Fill this row only if computed figure is negative)		*(4 of Schedule –HP)*	*(2v of item E of Schedule BP)*	*(6 of Schedule-OS)*	
ii	Salaries	*(6 of Schedule S)*				
iii	House property	*(4 of Schedule HP)*				
iv	Income from Business (excluding speculation profit and income from specified business) or profession	*(A38 of Schedule BP)*				
v	Speculative Income	*(3ii of item E of schedule BP)*				
vi	Specified Business Income	*(3iii of item E of schedule BP)*				
vii	Short-term capital gain taxable @ 15%	*(9ii of item E of schedule CG)*				
viii	Short-term capital gain taxable @ 30%	*(9iii of item E of schedule CG)*				
ix	Short-term capital gain taxable at applicable rates	*(9iv of item E of schedule CG)*				
x	Short-term capital gain taxable at special rates in India as per DTAA	*(9v of item E of schedule CG)*				
xi	Long term capital gain taxable @ 10%	*(9vi of item E of schedule CG)*				
xii	Long term capital gain taxable @ 20%	*(9vii of item E of schedule CG)*				
xiii	Long term capital gains taxable at special rates in India as per DTAA	*(9viii of item E of schedule CG)*				
xiv	Net income from other sources chargeable at normal applicable rates	*(6 of schedule OS)*				

	xv	Profit from the activity of owning and maintaining race horses	*(8e of schedule OS)*				
	xvi	Income from other sources taxable at special rates in India as per DTAA	*(2f of schedule OS)*				
	xvii	Total loss set off					
	xviii	Loss remaining after set-off (i – xvii)					

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

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

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

CARRY FORWARD OF LOSS

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	2011-12								
ii	2012-13								
iii	2013-14								

	iv	2014-15								
	v	2015-16								
	vi	2016-17								
	vii	2017-18								
	viii	2018-19								
	ix	Total of earlier year losses b/f								
	x	Adjustment of above losses in Schedule BFLA		*(2ii of schedule BFLA)*	*(2iii of schedule BFLA)*	*(2iv of schedule BFLA)*	*(2v of schedule BFLA)*			*(2xiv of schedule BFLA)*
	xi	2019-20 (Current year losses to be carried forward)		*(2xviii of schedule CYLA)*	*(3xviii of schedule CYLA)*	*(B43 of schedule BP, if –ve)*	*(C49 of schedule BP, if –ve)*	*(2x+3x+4x+5x) of item E of schedule CG)*	*((6x+7x+8x) of item E of schedule CG)*	*(8e of schedule OS, if –ve)*
	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							
v	Total		*(3xvi of BFLA)*			*(4xvi of BFLA)*	

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

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

Schedule 10AA Deduction under section 10AA

DEDUCTION U/S 10AA

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

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

DETAILS OF DONATIONS

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

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

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

Schedule 80-IA

a	**Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(ii)** *[Telecommunication services]*	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)(iii)** *[Industrial park and SEZs]*	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)(iv)** *[Power]*	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)(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]*	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	**Total deductions under section 80-IA (a1 + a2 + b1 + b2 + c1 + c2+ d1 + d2)**				e

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 undertaking which begins commercial production or refining of mineral oil [Section 80-IB(9)]**	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 an undertaking developing and building housing projects [Section 80-IB(10)]**	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 operating a cold chain facility [Section 80-IB(11)]**	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 engaged in processing, preservation and packaging of fruits, vegetables, meat, meat products, poultry, marine or dairy products [Section 80-IB(11A)]**	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 integrated business of handling, storage and transportation of food grains [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**	k1	**Undertaking no. 1**	*(11(v) of From 10CCBC)*	

		operating and maintaining a rural hospital [Section 80-IB(11B)]	k2	Undertaking no. 2	*(11(v) of From 10CCBC)*	
	l	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)	l1	Undertaking no. 1	*(11(d) of From 10CCBD)*	
			l2	Undertaking no. 2	*(11(d) of From 10CCBD)*	
	m	Total deduction under section 80-IB (Total of a1 to l2)				m

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*
		da2	Undertaking no. 2	*(30 of Form 10CCB of the*
db	Arunachal Pradesh	db1	Undertaking no. 1	*(30 of Form 10CCB of the*
		db2	Undertaking no. 2	*(30 of Form 10CCB of the*
dc	Manipur	dc1	Undertaking no. 1	*(30 of Form 10CCB of the*
		dc2	Undertaking no. 2	*(30 of Form 10CCB of the*
dd	Mizoram	dd1	Undertaking no. 1	*(30 of Form 10CCB of the*
		dd2	Undertaking no. 2	*(30 of Form 10CCB of the*
de	Meghalaya	de1	Undertaking no. 1	*(30 of Form 10CCB of the*
		de2	Undertaking no. 2	*(30 of Form 10CCB of the*
df	Nagaland	df1	Undertaking no. 1	*(30 of Form 10CCB of the*
		df2	Undertaking no. 2	*(30 of Form 10CCB of the*
dg	Tripura	dg1	Undertaking no. 1	*(30 of Form 10CCB of the*
		dg2	Undertaking no. 2	*(30 of Form 10CCB of the*
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	80C		b	80CCC	
	c	80CCD(1)		d	80CCD(1B)	
	e	80CCD(2)		f	80CCG	
	g	80D		h	80DD	
	i	80DDB		j	80E	
	k	80EE		l	80G	
	m	80GG		n	80GGC	
	Total Deduction under Part B (total of a to n)					1
2	Part C- Deduction in respect of certain incomes					
	o	80-IA	*(e of Schedule 80-IA)*	p	80-IAB	

	q	80-IB	*(m of Schedule 80-IB)*	r	80-IBA			
	s	80-IC/ 80-IE	*(e of Schedule 80-IC/ 80-IE)*	t	80JJA			
	u	80JJAA		v	80QQB			
	w	80RRB						
	Total Deduction under Part C (total of o to w)						2	
3	Part CA and D- Deduction in respect of other incomes/other deduction							
	x	80TTA		y	80TTB			
	z	80U						
	Total Deduction under Part CA and D (total of x, y and z)						3	
4	Total deductions under Chapter VI-A (1 + 2 + 3)						4	

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

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

Schedule AMTC Computation of tax credit under section 115JD

1	Tax under section 115JC in assessment year 2019-20 (1d of Part-B-TTI)	1	
2	Tax under other provisions of the Act in assessment year 2019-20 (2i of Part-B-TTI)	2	
3	Amount of tax against which credit is available [enter (2 – 1) if 2 is greater than 1, otherwise enter 0]	3	

4 Utilisation of AMT credit Available (Sum of AMT credit utilized during the current year is subject to maximum of amount mentioned in 3 above and cannot exceed the sum of AMT Credit Brought Forward)

S. No.	Assessment Year (A)	AMT Credit			AMT Credit Utilised during the Current Assessment Year (C)	Balance AMT Credit Carried Forward (D)= (B3) –(C)
		Gross (B1)	Set-off in earlier assessment years (B2)	Balance brought forward to the current assessment year (B3) = (B1) – (B2)		
i	2013-14					
ii	2014-15					
iii	2015-16					
iv	2016-17					
v	2017-18					
vi	2018-19					
vii	Current AY (enter 1 - 2, if 1>2 else enter 0)					
viii	Total					

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

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

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

Schedule SI Income chargeable to tax at special rates (*please see instructions No. 7 for rate of tax*)

	Sl No	Section	☑	Special rate (%)	Income (i)	Tax thereon (ii)
SPECIAL RATE	1	111A (STCG on shares units on which where STT paid)	☐	15	*(part of 5vi of schedule BFLA)*	
	2	115AD (STCG for FIIs on securities where STT not paid)	☐	30	*(part of 5vii of schedule BFLA)*	
	3	112 proviso (LTCG on listed securities/ units without	☐	10	*(part of 5x of schedule BFLA)*	
	4	112(1)(c)(iii) (LTCG for non-resident on unlisted securities)	☐	10	*(part of 5x of schedule BFLA)*	
	5	115AC (LTCG for non-resident on bonds/GDR)	☐	10	*(part of 5x of schedule BFLA)*	
	6	115AC (Income of non-resident from bonds or GDR purchased in foreign currency)	☐	10	*(part of 2dix of schedule OS)*	
	7	115ACA (LTCG for an employee of specified company on	☐	10	*(part of 5x of schedule BFLA)*	
	8	115AD (LTCG for FIIs on securities)	☐	10	*(part of 5x of schedule BFLA)*	
	9	115E (LTCG for non-resident indian on specified asset)	☐	10	*(part of 5x of schedule BFLA)*	
	10	112 (LTCG on others)	☐	20	*(5xi of schedule BFLA)*	
	11	112A (LTCG on sale of shares or units on which STT is paid)	☐	10	*(B5f and B8f of schedule CG)*	
	12	STCG Chargeable at special rates in India as per DTAA	☐		*(part of 5ix of schedule BFLA)*	
	13	LTCG Chargeable at special rates in India as per DTAA	☐		*(part of 5xii of schedule BFLA)*	
	14	115BB (Winnings from lotteries, puzzles, races, games etc.)	☐	30	*(2a of schedule OS)*	
	15	115BBDA (Dividend income from domestic company exceeding	☐	10	*(2dxv of schedule OS)*	
	16	115BBE (Income under section 68, 69, 69A, 69B, 69C or	☐	60	*(2b of schedule OS)*	
	17	115BBF (Tax on income from patent)				
		a Income under head business or profession	☐	10	*(3e of schedule BP)*	
		b Income under head other sources	☐	10	*(2dxvi of schedule OS)*	
	18	115BBG (Tax on income from transfer of carbon credits)				
		a Income under head business or profession	☐	10	*(3f of schedule BP)*	
		b Income under head other sources	☐	10	*(2dxvii of schedule OS)*	
	19	115A(1)(b) (Income of a non-resident from Royalty)	☐	25	*(part of 2dviii of schedule OS)*	
	20	Income from other sources chargeable at special rates in India as per DTAA	☐		*(part of 2f of schedule OS)*	
	21	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15%	☐		*(part of 5vi of schedule BFLA)*	
	22	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30%	☐		*(part of 5vii of schedule BFLA)*	
	23	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%	☐		*(part of 5x of schedule BFLA)*	
	24	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20%	☐		*(part of 5xi of schedule BFLA)*	
	25	Pass through income in the nature of income from other source chargeable at special rates	☐		*(2e of schedule OS)*	
				Total		

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

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

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

EXEMPT INCOME							
1	Interest income					1	
2	Dividend income from domestic company (amount not exceeding Rs. 10 lakh)					2	
3	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)*				3	
	v	In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details (*Fill up details separately for each agricultural land*)					
		a	Name of district along with pin code in which agricultural land is located				
		b	Measurement of agricultural land in Acre				
		c	Whether the agricultural land is owned or held on lease *(drop down to be provided)*				
		d	Whether the agricultural land is irrigated or rain-fed *(drop down to be provided)*				
4	Other exempt income (including exempt income of minor child) *(please specify)*					4	
5	Income not chargeable to tax as per DTAA						

Sl. No.	Amount of income	Nature of income	Country name & Code	Article of DTAA	Head of Income	Whether TRC obtained *(Y/N)*
I						
II						
III	Total Income from DTAA not chargeable to tax					5
6	Pass through income not chargeable to tax *(Schedule PTI)*					6
7	Total (1+2+3+4+5+6)					7

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

INCOME FROM OUTSIDE INDIA

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

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

Schedule TR **Summary of tax relief claimed for taxes paid outside India**

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

A1	Details of Foreign Depository Accounts held (including any beneficial interest) at any time during the relevant accounting period)										
Sl No	Country name	Country code	Name of financial institution	Address of financial institution	ZIP code	Account number	Status	Account opening date	Peak balance during the period	Closing balance	Gross interest paid/credited to the account during the period
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(i)											
(ii)											

A2	Details of Foreign Custodial Accounts held (including any beneficial interest) at any time during the relevant accounting period										
Sl No	Country name	Country code	Name of financial institution	Address of financial institution	ZIP code	Account number	Status	Account opening date	Peak balance during the period	Closing balance	Gross amount paid/credited to the account during the period *(drop down to be provided specifying nature of amount viz. interest/dividend/proceeds from sale or redemption of financial assets/ other income)*
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(i)											
(ii)											

A3	Details of Foreign Equity and Debt Interest held (including any beneficial interest) in any entity at any time during the relevant accounting period											
Sl No	Country name	Country code	Name of entity	Address of entity	ZIP code	Nature of entity	Date of acquiring the interest	Initial value of the investment	Peak value of investment during the period	Closing value	Total gross amount paid/credited with respect to the holding during the period	Total gross proceeds from sale or redemption of investment during the period
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
(i)												
(ii)												

A4	Details of Foreign Cash Value Insurance Contract or Annuity Contract held (including any beneficial interest) at any time during the relevant accounting period							
Sl No	Country name	Country code	Name of financial institution in which insurance contract held	Address of financial institution	ZIP code	Date of contract	The cash value or surrender value of the contract	Total gross amount paid/credited with respect to the contract during the period
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(i)								
(ii)								

B	Details of Financial Interest in any Entity held (including any beneficial interest) at any time during the relevant accounting period										
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 relevant accounting period									
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 relevant accounting period**

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 relevant accounting period 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)								
(ii)								

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

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

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

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

DETAILS OF ASSETS AND LIABILITIES

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

B	Details of movable assets	
Sl. No.	Description	Amount (cost) in Rs.
(1)	(2)	(3)
(i)	Jewellery, bullion etc.	
(ii)	Archaeological collections, drawings, painting, sculpture or any work of art	
(iii)	Vehicles, yachts, boats and aircrafts	
(iv)	Financial assets	Amount (cost) in Rs.
(a)	Bank (including all deposits)	
(b)	Shares and securities	
(c)	Insurance policies	
(d)	Loans and advances given	
(e)	Cash in hand	

C	Interest held in the assets of a firm or association of persons (AOP) as a partner or member thereof		
Sl. No.	Name and address of the firm(s)/ AOP(s)	PAN of the firm/ AOP	Assessee's investment in the firm/ AOP on cost basis
(1)	(2)	(3)	(4)
(i)			
(ii)			
D	Liabilities in relation to Assets at (A + B + C)		

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

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

DETAILS OF GST

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

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

PART-B

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

TOTAL INCOME

1	Salaries *(6of Schedule S)*		1	
2	Income from house property *(4 of Schedule-HP) (enter nil if loss)*		2	
3	Profits and gains from business or profession			
i	Profit and gains from business other than speculative business and specified business *(A38 of Schedule BP) (enter nil if loss)*	3i		
ii	Profit and gains from speculative business *(B43 of Schedule BP) (enter nil if loss and take the figure to schedule CFL)*	3ii		
iii	Profit and gains from specified business *(C49 of Schedule BP) (enter nil if loss and take the figure to schedule CFL)*	3iii		
iv	Income chargeable to tax at special rates *(3e & 3f of Schedule BP)*	3iv		
v	Total (3i + 3ii + 3iii + 3iv) *(enter nil if 3v is a loss)*		3v	
4	Capital gains			

	a	**Short term**			
		i	**Short-term chargeable @ 15%** *(9ii of item E of schedule CG)*	ai	
		ii	**Short-term chargeable @ 30%** *(9iii of item E of schedule CG)*	aii	
		iii	**Short-term chargeable at applicable rate** *(9iv of item E of schedule CG)*	aiii	
		iv	**Short-term chargeable at special rates in India as per DTAA** *(9v of item E of Schedule CG)*	aiv	
		v	**Total Short-term (ai + aii + aiii+aiv)** *(enter nil if loss)*	4av	
	b	**Long-term**			
		i	**Long-term chargeable @ 10%** *(9vi of item E of schedule CG)*	bi	
		ii	**Long-term chargeable @ 20%** *(9vii of item E of schedule CG)*	bii	
		iii	**Long-term chargeable at special rates in India as per DTAA** *(9viii of item E of schedule CG)*	biii	
		iv	**Total Long-term (bi + bii+biii)** *(enter nil if loss)*	4biv	
	c	**Total capital gains (4av+4biv)** *(enter nil if loss)*			4c
5	**Income from other sources**				
	a	**Net income from other sources chargeable to tax at normal applicable rates** *(6 of Schedule OS) (enter nil if loss)*		5a	
	b	**Income chargeable to tax at special rates** *(2 of Schedule OS)*		5b	
	c	**Income from the activity of owning and maintaining race horses** *(8e of Schedule OS) (enter nil if loss)*		5c	
	d	**Total (5a + 5b + 5c) (enter nil if loss)**			5d
6	**Total of head wise income (1 + 2 + 3v +4c +5d)**				6
7	**Losses of current year to be set off against 6** *(total of 2xvii, 3xvii and 4xvii of Schedule CYLA)*				7
8	**Balance after set off current year losses (6 – 7)** *(total of column 5 of Schedule CYLA+5b+3iv)*				8
9	**Brought forward losses to be set off against 8** *(total of 2xvi, 3xvi and 4xvi of Schedule BFLA)*				9
10	**Gross Total income (8-9)** *(5xvii of Schedule BFLA+ 5b+ 3iv)*				10
11	**Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 10**				11
12	**Deductions under Chapter VI-A**				
	a	**Part-B, CA and D of Chapter VI-A** *[(1 + 3) of Schedule VI-A and limited upto (10-11)]*			12a
	b	**Part-C of Chapter VI-A** *[(2 of Schedule VI-A and limited upto (10-11-3iii)]*			12b
	c	**Total (12a + 12b)** *[limited upto (10-11)]*			12c
13	**Deduction u/s 10AA** *(c of Sch. 10AA)*				13
14	**Total income (10 - 12c - 13)**				14
15	**Income which is included in 14 and chargeable to tax at special rates** *(total of (i) of schedule SI)*				15
16	**Net agricultural income/ any other income for rate purpose** *(3 of Schedule EI)*				16
17	**Aggregate income (14-15+16)***[applicable if (14-15) exceeds maximum amount not chargeable to tax]*				17
18	**Losses of current year to be carried forward** *(total of row xii of Schedule CFL)*				18
19	**Deemed income under section 115JC** *(3 of Schedule AMT)*				19

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

COMPUTATION OF TAX LIABILITY	1	a	**Tax payable on deemed total income under section 115JC (4 of Schedule AMT)**		1a
		b	**Surcharge on (a)** *(if applicable)*		1b
		c	**Health and Education Cess @ 4% on (1a+1b) above**		1c
		d	**Total Tax Payable on deemed total income (1a+1b+1c)**		1d
	2	**Tax payable on total income**			
		a	**Tax at normal rates on 17 of Part B-TI**	2a	
		b	**Tax at special rates** *(total of col. (ii) of Schedule-SI)*	2b	

	c	**Rebate on agricultural income** *[applicable if (14-15) of Part B-TI exceeds maximum amount not chargeable to tax]*	2c			
	d	**Tax Payable on Total Income (2a + 2b – 2c)**			2d	
	e	**Rebate under section 87A**			2e	
	f	**Tax payable after rebate (2d – 2e)**			2f	
	g	**Surcharge**				
		i @ 25% of *16(ii) of Schedule SI*	2gi			
		ii On [(2f) – (*16(ii) of Schedule SI)*]	2gii			
		iii Total (i + ii)			2giii	
	h	**Health and Education Cess @ 4% on (2f + 2giii)**			2h	
	i	**Gross tax liability (2f + 2giii + 2h)**			2i	
3		**Gross tax payable (higher of 1d and 2i)**			3	
4		**Credit under section 115JD of tax paid in earlier years (applicable if 2i is more than 1d) (5 of Schedule AMTC)**			4	
5		**Tax payable after credit under section 115JD (3 - 4)**			5	
6		**Tax relief**				
	a	**Section 89**	6a			
	b	**Section 90/ 90A** (*2 of Schedule TR*)	6b			
	c	**Section 91** (*3 of Schedule TR*)	6c			
	d	**Total (6a + 6b+ 6c)**			6d	
7		**Net tax liability (5 - 6d)** *(enter zero if negative)*			7	
8		**Interest and fee payable**				
	a	Interest for default in furnishing the return (section	8a			
	b	Interest for default in payment of advance tax (section	8b			
	c	Interest for deferment of advance tax (section 234C)	8c			
	d	Fee for default in furnishing return of income (section	8d			
	e	**Total Interest and Fee Payable (8a+8b+8c+8d)**			8e	
9		**Aggregate liability (7 + 8e)**			9	
TAXES PAID 10		**Taxes Paid**				
	a	**Advance Tax** *(from column 5 of 17A)*	10a			
	b	**TDS** *(total of column **5** of 18B and column **9** of*	10b			
	c	**TCS** *(column 7 of17D)*	10c			
	d	**Self-Assessment Tax** *(from column 5 of 17A)*	10d			
	e	**Total Taxes Paid (10a+10b+10c+10d)**			10e	
11		**Amount payable** ***(Enter if 9 is greater than 10e, else enter 0)***			11	
12		**Refund** ***(If 10e is greater than 9) (Refund, if any, will be directly credited into the bank account)***			12	

BANK ACCOUNT

13 **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	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**

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

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

If TRP is entitled for any reimbursement from the Government, amount thereof **16**

17 **TAX PAYMENTS**

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

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				
	iv				

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 from Salary [As per Form 16 issued by Employer(s)]**

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

NOTE ► *Please enter total of column 5 in 10b of Part B-TTI*

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

Sl No	TDS credit relating to self /other person [spouse as per section 5A/other person as per rule 37BA(2)]	PAN of Other Person (if TDS credit related to other person)	TAN of the Deductor/ PAN of Tenant/ Buyer	Unclaimed TDS brought forward (b/f)		TDS of the current Fin. Year				TDS credit being claimed this Year (only if corresponding income is being offered for tax this year)				Corresponding Income offered		TDS credit being carried forward
				Fin. Year in which deducted	TDS b/f	Deducted in own hands	Deducted in the hands of spouse as per section 5A or any other person as per rule 37BA(2) (if applicable)			Claimed in own hands	Claimed in the hands of spouse as per section 5A or any other person as per rule 37BA(2) (if applicable)			Gross Amount	Head of Income	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)			(9)	(10)			(11)	(12)	(13)
							Income	TDS			Income	TDS	PAN			
i																

NOTE ► *Please enter total of column 9 in10b of Part B- TTI*

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

TDS ON OTHER 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*

VERIFICATION

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

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

Date **Sign here ➔**