

INDIAN INCOME TAX RETURN

[For Individuals, HUFs and Firms (other than LLP) being a resident having total income upto Rs.50 lakh and having income from business and profession which is computed under sections 44AD, 44ADA or 44AE]

[Not for an individual who is either Director in a company or has invested in unlisted equity shares]

(Please refer instructions for eligibility)

Assessment Year

2019-20

PART A GENERAL INFORMATION

(A1) First Name	(A2) Middle Name	(A3) Last Name	(A4) Permanent Account Number
(A5) Date of Birth/Formation (DD/MM/YYYY)			(A6) Flat/Door/Block No.
(A7) Name of Premises/ Building/ Village	(A8) Road/Street/Post Office		(A9) Area/locality
(A10) Town/City/District	(A11) State	(A12) Country	(A13) Pin code/Zip code
(A14) Aadhaar Number (12 digit)/ Aadhaar Enrolment Id (28 digit) (if eligible for Aadhaar)			(A15) Status Individual <input type="checkbox"/> HUF <input type="checkbox"/> Firm (other than LLP) <input type="checkbox"/>
(A16) Residential/Office Phone Number with STD code/ Mobile No.1		(A17) Mobile No. 2	(A18) Email Address-1 (self) Email Address -2
(A19) Nature of employment - <input type="checkbox"/> Govt. <input type="checkbox"/> PSU <input type="checkbox"/> Pensioners <input type="checkbox"/> Others			
(A20) Filed u/s (Tick) [Please see instruction]-		<input type="checkbox"/> 139(1)-On or before due date, <input type="checkbox"/> 139(4)-After due date, <input type="checkbox"/> 139(5)-Revised Return, <input type="checkbox"/> 119(2)(b)- after condonation of delay	
Or Filed in response to notice u/s		<input type="checkbox"/> 139(9) <input type="checkbox"/> 142(1) <input type="checkbox"/> 148 <input type="checkbox"/> 153A <input type="checkbox"/> 153C	
(A21) If revised/defective then enter Receipt No. and Date of filing of original return (DD/MM/YYYY)		/ /	
(A22) If filed in response to notice u/s 139(9) /142(1)/148/153A/153C or order u/s 119(2)(b)- enter Unique Number & Date of such Notice or Order		/ /	
(A23) Whether this return is being filed by a representative assessee? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information -			
(1) Name of the representative			
(2) Capacity of the representative			
(3) Address of the representative			
(4) Permanent Account Number (PAN) of the representative			

PART B GROSS TOTAL INCOME

Whole- Rupee(·) only

B1	Income from Business & Profession (NOTE-Enter value from E8 of Schedule BP)		B1	
B2	i Gross Salary		i	
SALARY / PENSION	a	Salary as per section 17(1)	ia	
	b	Value of perquisites as per section 17(2)	ib	
	c	Profit in lieu of salary as per section 17(3)	ic	
	ii	Less allowances to the extent exempt u/s 10 (drop down to be provided in e-filing utility)		ii
	iii	Net Salary (i – ii)		iii
	iv	Deductions u/s 16 (iva + ivb+ivc)		iv
	a	Standard deduction u/s 16(ia)	iva	
	b	Entertainment allowance u/s 16(ii)	ivb	
c	Professional tax u/s 16(iii)	ivc		
v	Income chargeable under the head 'Salaries' (iii – iv) (NOTE- Ensure to Fill "Sch TDS1")		B2	
B3	Tick applicable option Self Occupied <input type="checkbox"/> Let Out <input type="checkbox"/> Deemed Let Out <input type="checkbox"/>			
HOUSE PROPERTY	i	Gross rent received/ receivable/ lettable value during the year	i	
	ii	Tax paid to local authorities	ii	
	iii	Annual Value (i – ii)	iii	
	iv	30% of Annual Value	iv	
	v	Interest payable on borrowed capital	v	
	vi	Arrears/Unrealized Rent received during the year Less 30%	vi	
	vii	Income chargeable under the head 'House Property' (iii – iv – v) + vi (If loss, put the figure in negative)	B3 ()	
B4	Income from Other Sources (drop down to be provided in e-filing utility specifying nature of income) NOTE- Fill "Sch TDS2" if applicable.			
	Less: Deduction u/s 57(ia) (in case of family pension only)		B4	
B5	Gross Total Income (B1+B2+B3+B4)		B5()	

FOR OFFICE USE ONLY

STAMP RECEIPT NO.
HERE

SEAL, DATE AND SIGNATURE OF RECEIVING OFFICIAL

PART C—DEDUCTIONS AND TAXABLE TOTAL INCOME (Refer to instructions for limits on Amount of Deductions as per "Income Tax Act")										
C1	80C		C2	80CCC		C3	80CCD (1)			
C4	80CCD(1B)		C5	80CCD(2)		C6	80CCG			
C7	80D	Drop down to be provided in e-filing utility	C8	80DD	Drop down to be provided in e-filing utility	C9	80DDB	Drop down to be provided in e-filing utility		
C10	80E		C11	80EE		C12	80G	Please fill up Schedule 80G		
C13	80GG		C14	80GGC		C15	80TTA			
C16	80TTB		C17	80U	Drop down to be provided in e-filing utility					
C18	Total deductions (Add items C1 to C17)								C18	
C19	Taxable Total Income (B5 - C18)								C19	

PART D – TAX COMPUTATIONS AND TAX STATUS

D1	Tax payable on total income (C19)			D1	
D2	Rebate on 87A			D2	
D3	Tax payable after Rebate (D1-D2)			D3	
D4	Health and Education Cess @ 4% on (D3)			D4	
D5	Total Tax, and Cess (D3+D4)			D5	
D6	Relief u/s 89			D6	
D7	Balance Tax after Relief (D5 – D6)			D7	
D8	Total Interest u/s 234A			D8	
D9	Total Interest u/s 234B			D9	
D10	Total Interest u/s 234C			D10	
D11	Fee u/s 234F			D11	
D12	Total Tax, Fee and Interest (D7 + D8 + D9 + D10 + D11)			D12	
D13	Total Advance Tax Paid			D13	
D14	Total Self-Assessment Tax Paid			D14	
D15	Total TDS Claimed (total of column 4 of Schedule-TDS1 and column 6 of Schedule-TDS2)			D15	
D16	Total TCS Collected (total of column (5) of Schedule-TCS)			D16	
D17	Total Taxes Paid (D13 + D14 + D15 +D16)			D17	
D18	Amount payable (D12 – D17, If D12 > D17)			D18	
D19	Refund (D17 – D12, If D17 > D12)			D19	
D20	Exempt income only for reporting purposes (If agricultural income is more than Rs.5,000/-, use ITR 3/5) (Drop down to be provided in e-filing utility mentioning nature of exempt income, relevant clause and section)			D20	
BANK ACCOUNT	D21 Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts)				
	Sl.	IFS Code of the Bank	Name of the Bank	Account Number	(tick one account <input checked="" type="checkbox"/> for refund)
	i				
	ii				

SCHEDULE BP – DETAILS OF INCOME FROM BUSINESS OR PROFESSION

COMPUTATION OF PRESUMPTIVE BUSINESS INCOME UNDER SECTION 44AD

S. No.	Name of Business	Business code	Description
(i)			
E1	Gross Turnover or Gross Receipts		
a	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received before		E1a

		specified date		
	b	Any other mode	E1b	
E2	Presumptive Income under section 44AD			
	a	6% of E1a or the amount claimed to have been earned, whichever is higher	E2a	
	b	8% of E1b or the amount claimed to have been earned, whichever is higher	E2b	
	c	Total (a + b)	E2c	
NOTE—If Income is less than the above percentage of Gross Receipts, it is mandatory to have a tax audit under 44AB & regular ITR 3 or 5 has to be filled not this form				

COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44ADA

S. No.	Name of Business	Business code	Description
(i)			
E3	Gross Receipts		E3
E4	Presumptive Income under section 44ADA (50% of E3) or the amount claimed to have been earned, whichever is higher NOTE—If Income is less than 50% of Gross Receipts, it is mandatory to have a tax audit under 44AB & regular ITR 3 or 5 has to be filled not this form		E4

COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE

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

Add row options as necessary (upto maximum 10)

E5	Presumptive Income from Goods Carriage under section 44AE [total of column (5)] NOTE—If the profits are lower than prescribed under S.44AE or the number of Vehicles owned at any time exceed 10 then the regular ITR 3/5 form has to be filled and not this form	E5
E6	Salary and interest paid to the partners NOTE – This is to be filled up only by firms	E6
E7	Presumptive Income u/s 44AE (E5-E6)	E7
E8	Income chargeable under Business or Profession (E2c+E4+E7)	E8

INFORMATION REGARDING TURNOVER/GROSS RECEIPT REPORTED FOR GST

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

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

FINANCIAL PARTICULARS OF THE BUSINESS

NOTE—For E11 to E25 furnish the information as on 31st day of March, 2019

E11	Partners/ Members own capital	E11
E12	Secured loans	E12
E13	Unsecured loans	E13
E14	Advances	E14
E15	Sundry creditors	E15
E16	Other liabilities	E16
E17	Total capital and liabilities (E11+E12+E13+E14+E15+E16)	E17
E18	Fixed assets	E18
E19	Inventories	E19
E20	Sundry debtors	E20
E21	Balance with banks	E21
E22	Cash-in-hand	E22
E23	Loans and advances	E23

E24	Other assets	E24	
E25	Total assets (E18+E19+E20+E21+E22+E23+E24)	E25	
NOTE ▶ Please refer to instructions for filling out this schedule (E15, E19, E20, E22 are mandatory and others if available)			

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 IT DETAILS OF ADVANCE TAX AND SELF ASSESSMENT TAX PAYMENTS

	BSR Code				Date of Deposit (DD/MM/YYYY)				Challan No.				Tax paid			
	Col (1)				Col (2)				Col (3)				Col (4)			
R1																
R2																
R3																

NOTE ▶ Enter the totals of Advance tax and Self-Assessment tax in D14 & D15

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

Sl No	Tax Collection Account Number of the Collector	Name of the Collector	Details of amount paid as mentioned in Form 26AS	Tax Collected	Amount out of (4) being claimed
(1)	Col (1)	Col (2)	Col (3)	Col (4)	Col (5)
i					
ii					

NOTE ▶ Please enter total of column (5) of Schedule-TCS in D17

SCHEDULE TDS1 DETAILS OF TAX DEDUCTED AT SOURCE FROM SALARY [As per Form 16 issued by Employer(s)]

	TAN	Name of the Employer	Income under Salary	Tax deducted
	Col (1)	Col (2)	Col (3)	Col (4)
S1				
S2				
S3				

NOTE ▶ Enter the total of column 4 of Schedule-TDS1 and column 9 of Schedule-TDS2 in D16

SCHEDULE TDS2 DETAILS OF TAX DEDUCTED AT SOURCE ON INCOME OTHER THAN SALARY [As per Form 16 A issued or Form 16C furnished by Deductor(s)]

Sl. No.	TAN of the Deductor/ PAN of Tenant	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	TDS Deducted	TDS Claimed	Gross Amount	Head of Income	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
i								
ii								

VERIFICATION

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

Place: _____ Signature here →

Date :

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

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