

Instructions for filling out FORM ITR-5

These instructions are guidelines for filling the particulars in Income-tax Return Form-5 for the Assessment Year 2019-20 relating to the Financial Year 2018-19. In case of any doubt, please refer to relevant provisions of the Income-tax Act, 1961 and the Income-tax Rules, 1962.

1. Assessment Year for which this Return Form is applicable

This Return Form is applicable for assessment year 2019-20 only, i.e., it relates to income earned in Financial Year 2018-19.

2. Who is eligible to use this Return Form?

This Form can be used by a person being a firm, Limited Liability Partnership (LLP), Association of Persons (AOP), Body of Individuals (BOI), Artificial Juridical Person (AJP) referred to in clause (vii) of section 2(31), local authority referred to in clause (vi) of section 2(31), representative assessee referred to in section 160(1)(iii) or (iv), cooperative society, society registered under Societies Registration Act, 1860 or under any other law of any State, trust other than trusts eligible to file Form ITR-7, estate of deceased person, estate of an insolvent, business trust referred to in section 139(4E) and investments fund referred to in section 139(4F).

However, a person who is required to file the return of income under section 139(4A) or 139(4B) or 139(4D) shall not use this form.

3. Manner of filing this Return Form

This Return Form can be filed with the Income-tax Department electronically on the e-filing web portal of Income-tax Department (www.incometaxindiaefiling.gov.in) and verified in any one of the following manner –

- (i) digitally signing the verification part, or
- (ii) authenticating by way of electronic verification code (EVC), or
- (iii) by sending duly signed paper Form ITR-V (Acknowledgment) by post to CPC at the following address –

“Post Bag No. 1, Electronic City Office,
Bengaluru— 560500,
Karnataka”.

The Form ITR-V should reach within 120 days from the date of e-filing the return.

However, in a case where accounts are required to be audited u/s 44AB, it is mandatory to verify the return electronically under digital signature.

In case an assessee who is required to furnish a report of audit under sections 10AA, 44AB, 44DA, 50B, 80-IA, 80-IB, 80-IC, 80-ID, 80JJAA, 80LA, 92E, 115JB or 115JC he shall file the report electronically on or before the date of filing the return of income.

4. Filling out the acknowledgement

Where the Return Form is furnished in the manner mentioned at 3(iii), the assessee should print out two copies of Form ITR-V. One copy of ITR-V, duly signed by the assessee, has to be sent by ordinary post to Post Bag No. 1,

Electronic City Office, Bengaluru-560500 (Karnataka). The other copy may be retained by the assessee for his record.

Item by Item Instructions to fill up the Return Form

Part-A – General Information

| Field Name | Instruction | | | | | | | | | | | | |
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| PERSONAL INFORMATION | | | | | | | | | | | | | |
| Name | Enter the Name as per PAN card | | | | | | | | | | | | |
| PAN | Enter the PAN as in PAN card | | | | | | | | | | | | |
| Is there any change in the name? If yes, please furnish the old name | In case there has been a change in the name as compared to last year, please enter the old name in this column. | | | | | | | | | | | | |
| Limited Liability Partnership Identification Number (LLPIN) issued by MCA, if applicable | If you are a Limited Liability Partnership (LLP), please enter the LLPIN issued by the MCA in this column. | | | | | | | | | | | | |
| Flat/ Door/ Block No. | Enter the Flat or House Number | | | | | | | | | | | | |
| Name of Premises/ Building / Village | Enter the name of the Premises or Building or Apartment or Village | | | | | | | | | | | | |
| Date of Formation (DD/MM/YYYY) | Please enter the Date of Formation, as mentioned in the application for allotment of PAN. | | | | | | | | | | | | |
| Date of commencement of business (DD/MM/YYYY) | Please enter the Date of commencement of business. | | | | | | | | | | | | |
| Road/ Street/Post Office | Enter the name of the Post office or Road or Street in which the house is situated | | | | | | | | | | | | |
| Area/ Locality | Enter the name of area or locality in which the house is situated | | | | | | | | | | | | |
| Status | <p>Please tick the applicable check box, indicating the status under which the return is being filed, and also choose the applicable sub-status from the drop-down menu-</p> <table border="1"> <thead> <tr> <th>Code</th><th>Status</th><th>Sub-status</th></tr> </thead> <tbody> <tr> <td>1.</td><td>Firm</td><td> <ul style="list-style-type: none"> ➤ Partnership firm ➤ Limited Liability Partnership (LLP) </td></tr> <tr> <td>2.</td><td>Local authority</td><td></td></tr> <tr> <td>3.</td><td>AOP/BOI</td><td> <ul style="list-style-type: none"> ➤ Society registered under Society Registration Act, 1860 or any other Law corresponding to that State ➤ Primary agricultural credit society/ co-operative bank ➤ Other cooperative society ➤ Rural development bank ➤ Other co-operative bank ➤ Trust other than trust eligible to file return in </td></tr> </tbody> </table> | Code | Status | Sub-status | 1. | Firm | <ul style="list-style-type: none"> ➤ Partnership firm ➤ Limited Liability Partnership (LLP) | 2. | Local authority | | 3. | AOP/BOI | <ul style="list-style-type: none"> ➤ Society registered under Society Registration Act, 1860 or any other Law corresponding to that State ➤ Primary agricultural credit society/ co-operative bank ➤ Other cooperative society ➤ Rural development bank ➤ Other co-operative bank ➤ Trust other than trust eligible to file return in |
| Code | Status | Sub-status | | | | | | | | | | | |
| 1. | Firm | <ul style="list-style-type: none"> ➤ Partnership firm ➤ Limited Liability Partnership (LLP) | | | | | | | | | | | |
| 2. | Local authority | | | | | | | | | | | | |
| 3. | AOP/BOI | <ul style="list-style-type: none"> ➤ Society registered under Society Registration Act, 1860 or any other Law corresponding to that State ➤ Primary agricultural credit society/ co-operative bank ➤ Other cooperative society ➤ Rural development bank ➤ Other co-operative bank ➤ Trust other than trust eligible to file return in | | | | | | | | | | | |

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| | | | Form ITR-7 ➤ Any other AOP/BOI |
| | 4. | Artificial Juridical Person (AJP) | ➤ Estate of the deceased ➤ Estate of the insolvent ➤ Any other AJP |
| | 5. | Business Trust | |
| | 6. | Investment Fund | |
| Town/ City/ District | Enter the name of town or City or District in which the house is situated | | |
| State | Select the name of State from the dropdown | | |
| Country | Enter the name of Country as India | | |
| PIN Code/ Zip Code | Enter the PIN Code/ Zip Code of the Post Office | | |
| Office Phone Number with STD code/ Mobile No.1 | Enter the office landline number with STD code, or enter PAN holder's mobile number. This will be used for official communication with the PAN holder. | | |
| Mobile No.2 | Enter the mobile number of PAN holder or that of any other person, as an alternative number for communication. | | |
| Email Address (Self) | Enter the PAN holder's email address. This will be used for official communication with the PAN holder. | | |
| Email Address-2 | Enter the Email Address of PAN holder or any other person, as an alternative email address for communication. | | |
| FILING STATUS | | | |
| Filed u/s | Please tick the applicable check box, indicating the section under which the return is being filed – (a) If filed voluntarily on or before the due date, tick '139(1)' (b) If filed voluntarily after the due date, tick '139(4)' (c) If this is a revised return, tick '139(5)' (d) If this is a modified return, filed in accordance with an Advanced Pricing Agreement (APA), tick '92CD' (e) If filed in pursuance to an order u/s 119(2)(b) condoning the delay, tick '119(2)(b)' | | |
| If revised/ defective/ modified then enter Receipt No. and Date of filing original return | If this is a revised return, or a return being filed in response to notice under section 139(9), or a modified return filed in accordance with an APA, please enter the acknowledgement number and date of filing of the original return. | | |
| Or Filed in response to notice u/s | In case the return is being filed in response to a statutory notice, please tick the applicable checkbox - (a) If filed in response to a notice u/s 139(9), tick '139(9)' (b) If filed in response to notice u/s 142(1), tick '142(1)' (c) If filed in response to notice u/s 148, tick '148' (d) If filed in response to notice u/s 153A, tick '153A' (e) If filed in response to notice u/s 153C, tick '153C'. | | |
| If filed in response to notice, please enter Unique Number & Date of | In case the return is being filed in response to a statutory notice, or in pursuance to an order under section 119(2)(b) condoning the delay, or in | | |

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| such Notice or Order | accordance with an APA u/s 92CD, please enter the unique number and date of the relevant statutory notice, or the date of condonation order or the date on which the Advanced Pricing Agreement was entered (<i>as applicable</i>). |
| Whether you are a business trust? | Please indicate whether you are a business trust by ticking the applicable check-box. <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Whether you are an investment fund referred to in section 115UB? | Please indicate whether you are an investment fund referred to in section 115UB, by ticking the applicable check-box. <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Residential Status in India (Tick applicable option) | Please specify your residential status in India by ticking the applicable checkbox: <input type="checkbox"/> Resident. <input type="checkbox"/> Non Resident |
| Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange? | If you are located in IFSC and derives income solely in convertible foreign exchange, please tick the applicable checkbox: <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Whether you are recognized as start up by DPIIT | In case you are a start-up, please indicate whether you are recognised as start-up by the Department for Promotion of Industry and Internal Trade (DPIIT), by ticking the applicable checkbox. <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please mention the start-up recognition number allotted by the DPIIT in the relevant column. |
| If yes, please provide start up recognition number allotted by the DPIIT | |
| Whether certificate from inter-ministerial board for certification is received? | In case you are a start-up, being an LLP, please indicate whether certificate for the purposes of section 80-IAC has been received from the Inter-Ministerial Board of Certification, by ticking the applicable check-box. <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please mention the certification number in the relevant column. |
| If yes, please provide the certification number | |
| In the case of non-resident, is there a Permanent Establishment (PE) in India | If you are a non-resident, please specify whether you have a permanent establishment in India by ticking the applicable checkbox: <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Whether you are an FII/FPI? Yes/No. If yes, please provide SEBI Regn. No. | In case you are registered with SEBI as a Foreign Institutional Investor (FII) or Foreign Portfolio Investor (FPI), tick 'Yes' and provide registration number allotted by SEBI. Else tick 'No'. |

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| Whether this return is being filed by a representative assessee | Please tick the applicable check box. In case the return is being filed by a representative assessee, please furnish the following information:- (a) Name of the representative (b) Capacity of the representative (select from drop down list) (c) Address of the representative (d) PAN of the representative |
| Whether you are Partner in a firm? | If you were Partner in a firm at any time during the previous year, please tick 'Yes' and provide information about name & PAN of the firm. Else, tick 'No'. |
| Whether you have held unlisted equity shares at any time during the previous year? | If you have held investment in any unlisted equity shares at any time during the previous year, please tick 'Yes' and furnish information about name & PAN of company, opening balance, shares acquired/transferred during the year and closing balance, in the given table. Else, tick 'No'. |
| AUDIT INFORMATION | |
| Whether liable to maintain accounts as per section 44AA? | Please indicate whether you are liable to maintain books of accounts and other documents u/s 44AA necessary for computation of total income in accordance with the provisions of the Income-tax Act by ticking the applicable checkbox: <input type="checkbox"/> Yes <input type="checkbox"/> No In case you are engaged in any specified profession (<i>i.e. legal, medical, engineering, architecture, accountancy, technical consultancy, interior decoration or any other notified profession</i>), or your income from business or non-specified profession exceeds Rs. 1.2 lakh, or the turnover of such business or non-specified profession exceeds Rs.10 lakh, you are liable to keep and maintain books of accounts and other documents. |
| Whether liable for audit under section 44AB? | Please indicate whether you are liable to get your accounts audited by an accountant and furnish the report of audit u/s 44AB by ticking the applicable checkbox: <input type="checkbox"/> Yes <input type="checkbox"/> No |
| If (b) is Yes, whether the accounts have been audited by an accountant? If Yes, furnish the following information below | In case you are liable for audit, please indicate whether the accounts have been audited by an accountant and furnish the following details of audit- (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 |

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| | (6) Permanent Account Number (PAN) of the proprietorship/ firm (7) Date of report of the audit |
| Are you liable for Audit u/s 92E? | In case you have entered into an international transaction or specified domestic transaction during the previous year, please tick 'Yes' and mention date of furnishing the audit report u/s 92E. Else, tick 'No'. |
| Date of furnishing audit report? DD/MM/YYYY | |
| If liable to furnish other audit report, mention the date of furnishing the audit report? (DD/MM/YY) | In case you are liable to furnish an audit report under any other provision of the Income-tax Act, please select the relevant clause and section from the given list and mention the date of furnishing such audit report. <u>List of provisions mandating audit report :-</u> <ol style="list-style-type: none"> 1. 10AA 2. 33AB 3. 33ABA 4. 44DA 5. 50B 6. 80-IA 7. 80-IB 8. 80-IC 9. 80-ID 10. 80JJAA 11. 80LA 12. 115JC |
| If liable to audit under any Act other than the Income-tax act, mention the Act, section and date of furnishing the audit report? | In case your accounts are required to be audited under any other law (<i>other than Income-tax Act</i>), please select the relevant provision mandating the audit, and mention the date of furnishing such audit report. <u>List of other laws mandating audit:-</u> <ol style="list-style-type: none"> 1 Banking Regulation Act, 1949 2 Central Excise Act, 1944 3 Central Sales Tax Act, 1956 4 Central Goods and Services Tax Act, 2017 5 Charitable And Religious Trusts Act, 1920 6 Companies Act, 2013 7 Electricity Act, 2003 8 Employees Provident Fund and Miscellaneous Provisions Act, 1952 9 Foreign Exchange Management Act, 1999 10 Government Superannuation Fund Act, 1956 11 Indian Trusts Act, 1882 12 Integrated Goods and Services Tax Act, 2017 13 Limited Liability Partnership Act, 2008 14 Payment of Gratuity Act, 1972 15 SEBI Act, 1992 16 Securities Contract (Regulation) Act, 1956 17 State Goods and Services Tax Act, 2017 |

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| | 18 Union Territories Goods and Services Tax Act, 2017 19 Any other law (<i>please enter details in text box</i>) |
| Whether there was any change during the previous year in the partners/members of the firm/AOP/BOI | In case you are a firm or AOP or BOI, please indicate whether there was any change in the partners or members or the managing committee, by ticking the applicable check-box: <input type="checkbox"/> Yes <input type="checkbox"/> No If 'Yes', please mention name of the partner or member etc. who has been admitted or has retired during the year and also indicate his percentage of shares (<i>if determinate</i>) in the given table. |
| Is any member of the AOP/BOI/executor of AJP a foreign company? | In case you are an AOP or BOI or AJP, please indicate whether any member or any executor is a foreign company, by ticking the applicable check-box: <input type="checkbox"/> Yes <input type="checkbox"/> No If 'Yes', please mention the percentage of share held by such foreign company in the AOP or BOI or AJP, in the relevant column. |
| If Yes, mention the percentage of share of the foreign company in the AOP/BOI/ executor of AJP | |
| Whether total income of any member of the AOP/BOI/executor of AJP (excluding his share from such association or body or executor of AJP) exceeds the maximum amount which is not chargeable to tax in the case of that member? | In case you are an AOP or BOI or AJP, please indicate whether total income of any member or any executor exceeds the maximum amount not chargeable to tax, by ticking the applicable check-box: <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Particulars of persons who were partners/ members in the firm/ AOP/ BOI or settlor/ trustee/ beneficiary in the trust or executors in the case of estate of deceased/ estate of insolvent as on 31st day of March, 2019 or date of dissolution | If you are a firm, AOP, BOI, trust, estate of a deceased person or estate of an insolvent, please furnish the following details, in respect of the partners/ members/ settlor/ trustee/ beneficiary/ executor, as applicable, as on 31 st March, 2019 or on date of dissolution, as per the given table:- 1. Name and address 2. Their respective percentage share (<i>if determinate</i>) 3. PAN 4. Aadhaar Number/ Enrolment Id (<i>if eligible for Aadhaar</i>) 5. Designated Partner Identification Number, in case in case of partners in LLP 6. Status 7. Rate of Interest on Capital 8. Remuneration paid/ payable |
| To be filled in case of persons referred to in section 160(1)(iii) or (iv) | In case you are a representative assessee, as referred to in section 160(1), please furnish the following information by ticking the applicable check- |

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| | | box. |
| 1 | Whether shares of the beneficiary are determinate or known? | Please indicate whether shares of the beneficiary are determinate or known by ticking the applicable check-box: <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 2 | Whether the person referred in section 160(1)(iv) has Business Income? | Please indicate whether the person referred to in section 160(1)(iv) has business income, by ticking the applicable check-box: <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 3 | Whether the person referred in section 160(1)(iv) is declared by a Will and /or is exclusively for the benefit of any dependent relative of the settlor and/or is the only trust declared by the settlor? | Please indicate whether the person referred to in section 160(1)(iv) is declared by a Will and /or is exclusively for the benefit of any dependent relative of the settlor and/or is the only trust declared by the settlor, by ticking the applicable check-box: <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 4 | Please furnish the following details (as applicable) | Please furnish the following further details, if applicable:- |
| i | Whether all the beneficiaries have income below basic exemption limit? | Please indicate whether all the beneficiaries have income below basic exemption limit, by ticking the applicable check-box: <input type="checkbox"/> Yes <input type="checkbox"/> No |
| ii | Whether the relevant income or any part thereof is receivable under a trust declared by any person by will and such trust is the only trust so declared by him? | Please indicate whether the relevant income or any part thereof is receivable under a trust declared by any person by will and such trust is the only trust so declared by him, by ticking the applicable check-box: <input type="checkbox"/> Yes <input type="checkbox"/> No |
| iii | Whether the trust is non-testamentary trust created before 01-03-1970 for the exclusive benefit of relatives/member of HUF of the settlor mainly dependent on him/Family? | Please indicate whether the trust is non-testamentary trust created before 01-03-1970 for the exclusive benefit of relatives/member of HUF of the settlor mainly dependent on him/family, by ticking the applicable check-box: <input type="checkbox"/> Yes <input type="checkbox"/> No |
| iv | Whether the trust is created on | Please indicate whether the trust is created on behalf of a provident fund, superannuation fund, gratuity |

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| | behalf of a provident fund, superannuation fund, gratuity fund, pension fund or any other fund created bona fide by a person carrying on Business or profession exclusive for the employees in such Business or Profession? | fund, pension fund or any other fund created bona fide by a person carrying on business or profession exclusive for the employees in such business or profession, by ticking the applicable check-box: <input type="checkbox"/> Yes <input type="checkbox"/> No |
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Nature of Business

Please enter the name of business, business Code and description of business. The applicable business code can be selected from the list provided at the end of this instruction. If you were engaged in more than one business or profession during the previous year, indicate the three main activities or products.

However, in case you are declaring income from business or profession on presumptive basis, please fill up the details of nature of business at column 62 or column 63 or column 64 of Part A- P&L (*as applicable*) instead of this column.

PART A – BS (Item No. A, B and C)

In this part, please fill up the details of the Balance Sheet items as on 31st March, 2019, or as on the date of dissolution, as per the given format, in respect of the business or profession carried out during the financial year 2018-19.

The reported figures of the balance sheet should match with the audited balance sheet, in case the accounts were required to be audited. Any other activity not being accounted in the books of accounts of business or profession, need not be included in this balance sheet.

However, in case you were not required to maintain regular books of account of the business or profession, please fill up only the summary details sought at item No. C (*No Account Case*) of this part and leave out other items.

Part A - Manufacturing Account (Item No. 1 to 3)

In this part, please fill up the details of Manufacturing Account for the financial year 2018-19 such as the opening inventory, purchases, direct wages, direct expenses, factory overheads and closing stock. At item No. 3 of this part, the cost of goods produced is computed on the basis of figures reported for opening inventory etc. which is then transferred to item No. 11 of trading account.

However, in case you were not required to maintain regular books of account of the business or profession, please fill up only the details sought at item No. 62 or 63 or 64 or 65 of Part A – P&L, whichever is applicable, and leave out this part.

Part A-Trading Account (Item No. 4 to 12)

In this part, please fill up the details of Trading Account for the financial year 2018-19 such as Sales/Gross receipts of business/profession, duties, taxes and cess etc. in respect of supplies, closing stock and opening stock of finished goods, purchases, direct expenses, duties/taxes etc. in respect of purchases. At item No. 12 of this part, the gross profit from business/profession is computed on the basis of figures reported for sales etc. which is then transferred to item No. 13 of profit and loss account.

However, in case you were not required to maintain regular books of account of the business or profession, please fill up only the details sought at item No. 62 or 63 or 64 or 65 of Part A – P&L, whichever is applicable, and leave out this part.

Part A - P& L (Item No. 13 to 61)

In this part, please fill up the details of the profit and loss account for the financial year 2018-19 as per the given format, in respect of the business or profession carried out during the financial year 2018-19.

In case you were required to maintain regular books of accounts for the business or profession, please fill up details at item No. 13 to 61.

In case you are not required to maintain regular books of accounts, please fill up details at item No. 62 or 63 or 64 or 65 of this part, whichever is applicable, and leave out other items.

The reported figures of the profit and loss account should match with the audited profit and loss account, in case the accounts were required to be audited. Any other activity not being accounted in the books of accounts of business or profession need not be included in this profit and loss account.

Part A - P& L (Item No. 62)

Please fill up item No. 62 only in case you are a partnership firm (other than LLP), resident in India, and declaring income from any business activity on presumptive basis as per section 44AD. Please also ensure that the receipts/income from such business activity should not be included in the receipts/income from business or profession being reported at item Nos. 1 to 61.

In the table, please enter the name of business, business code and description of business. The applicable business code can be selected from the list provided at the end of this instruction.

The gross turnover or receipts from the business during the financial year should be reported at column 62(i). The break-up of total turnover in terms of turnover realised through digital modes and turnover realised through other modes (*cash etc.*) should also be furnished at columns 62(ia) and 62(ib) respectively.

The presumptive income from the business should be reported at column 62(ii), which is required to be computed @ 6% in respect of turnover realised through digital modes and @ 8% in respect of turnover realised through other

modes (*cash etc.*).

In case you have actually earned income at the rates higher than the specified percentage of turnover (i.e. 8% or 6%, as applicable), please note that you have to declare income at such higher rate.

However, if the income being declared is less than the specified percentage of turnover, it is mandatory to maintain books of accounts and get the same audited under section 44AB. In such case, the details of tax audit have to be mentioned in Part-A (General) - Audit information and the details of income etc. have to be reported in the regular columns i.e. item No. 1 to 61.

Part A - P & L (Item No. 63)

Please fill up item No. 63 only in case you are a partnership firm (other than LLP), resident in India, and declaring income from any professional activity on presumptive basis as per section 44ADA. Please also ensure that the receipts/income from such profession activity should not be included in the business or profession being reported at item Nos. 1 to 61.

In the table, please enter the name of profession, business code and description of profession. The applicable business code can be selected from the list provided at the end of this instruction.

The gross receipts from the professional activity during the financial year should be reported at column 63(i).

The presumptive income from the professional activity should be reported at column 63(ii), which is required to be computed @ 50% of gross receipts.

In case you have actually earned income at the rates higher than the specified percentage of gross receipts (i.e. 50%), please note that you have to declare income at such higher rate.

However, if the income being declared is less than the specified percentage of gross receipts, it is mandatory to maintain books of accounts and get the same audited under section 44AB. In such case, the details of tax audit have to be mentioned in Part-A (General) - Audit information and the details of income etc. have to be reported in the regular columns i.e. item No. 1 to 61.

Part A - P & L (Item No. 64)

Please fill up item No. 64 only in case you are declaring income from business of plying, hiring or leasing of goods carriages on presumptive basis as per section 44AE. Please also ensure that the receipts/income from such business activity should not be included in the business or profession being reported at item Nos. 1 to 61.

In the first table, please enter the name of business, business code and description of business. The applicable business code can be selected from the list provided at the end of this instruction.

In the second table at column 64(i), please enter the details of registration No., ownership, tonnage capacity, period of ownership and presumptive income in respect of each goods carriage in the respective column. These details are to be

furnished separately for each goods carriage owned during the year, in separate rows, upto a maximum number of ten vehicles.

In the column on ownership [*column No. (2)*], please indicate whether the goods carriage was engaged for plying, hiring or leasing by the assessee. In the column on period of ownership [*column No. (4)*], please mention the number of months for which the goods carriage was engaged in plying, hiring or leasing by the assessee.

The total presumptive income from the business of goods carriages should be reported at column 64(ii), which is the aggregate amount of presumptive incomes from each goods carriage reported at column (5) of the second table.

In case you have actually earned income at the rates higher than the specified rate per vehicle per month, please note that you have to declare income at such higher rate.

However, if the income being declared is less than the specified rates per vehicle, or number of vehicles exceeds ten at any time during the year, it is mandatory to maintain books of accounts and get the same audited under section 44AB. In such case, the details of tax audit have to be mentioned in Part-A (General) - Audit information and the details of income etc. have to be reported in the regular columns i.e. item No. 1 to 61.

Part A - P & L (Item No. 65)

In case you are not required to maintain regular books of accounts in respect of the business or profession carried on during the year, please fill up the summary details in respect of such activity at column 65 viz. gross receipts, gross profit, expenses and net profit.

Part A - P & L (Item No. 66)

In case you are engaged in any speculative activity during the year, please fill up the summary details in respect of such activity at column 66 viz. turnover, gross profit, expenses and net income.

PART A- OI (Other Information)

In case the books of accounts of the proprietary business or profession were required to be audited under section 44AB, it is mandatory to fill up the information sought at various items (*item No. 1 to 16*) of this part. Otherwise, please fill up the information at items which are applicable.

Further, the figures mentioned against those items which are also required to be reported in the tax audit u/s 44AB should match with the information given in the tax audit report.

PART A- QD (Quantitative Details)

In Part A-QD, the quantitative details of trading and manufacturing account are required to be furnished in respect of principal items.

In case the books of accounts of the proprietary business or profession were required to be audited under section 44AB, it is mandatory to fill up the information sought at various items of this part.

In case of a trading concern, please fill up the quantitative details of opening stock, purchase and sales during the year and closing stock for principal items.

In case of a manufacturing concern, please fill up the quantitative details of main items of raw materials (*viz. opening stock; purchase, consumption and sales during the year; closing stock & yield of finished products*) and quantitative details of main items of finished products and by-products (*viz. opening stock; purchase, manufacturing and sales during the year; closing stock*).

Schedule HP- Details of Income from House Property

| Please indicate ownership of the house property, income from which is being reported in this Schedule, by selecting from the list in the drop down menu – Self/ Deemed Owner | |
|--|--|
| Field Name | Instruction |
| Address of property | Please enter the complete address of the property including name of town or city, State and Pin code/Zip code. The name of State has to be selected from the drop down list. |
| Town/City | |
| State | |
| Pin code/ Zip code | |
| Is the property co-owned | Please state whether the property is co-owned by you along with other owners by ticking the applicable checkbox - <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Assessee's percentage of share in the Property | If yes, please specify your percentage share in the property in the given box. |
| Name of Co-owners | If yes, please specify the name, PAN and respective percentage shares of other co-owners of the property. Please add rows as necessary. |
| PAN of Co-owner(s) | |
| Percentage share of the co-owners in property | |
| Type of House property | Please tick the applicable check box, indicating the usage of the house property during the previous year- (a) If the house property, or part thereof, was actually let out during whole or part of the year, tick 'Let Out' (b) If the house property, or part thereof, is deemed to be let out u/s 23(4), tick 'Deemed Let Out'. |
| Name(s) of Tenant | If the property was actually let out during the year or part of the year, please mention name, PAN and TAN of the tenant(s). Furnishing of PAN of tenant is mandatory if tax has been deducted at source u/s 194-IB. Furnishing of TAN of tenant is mandatory if tax has been deducted at source u/s 194-I. |
| PAN of Tenant(s) | |
| PAN/TAN of Tenant(s) | |
| 1a | Gross rent received/ receivable/ letable value during the year |
| | If the house property is actually let out, please enter the amount of actual rent received or receivable in respect of the property during the year. Otherwise, enter the amount for which the property might reasonably be expected to let during the year. |

| | | |
|--|--|---|
| 1b | The amount of rent which cannot be realised | Please enter the amount of rent, out of the Gross rent receivable, which cannot be realised by the owner and has become irrecoverable. [<i>Please refer Rule 4 and Explanation below sub-section (1) of section 23</i>] |
| 1c | Tax paid to local authorities | Please enter the amount of tax on house property which has been actually paid during the year, to local authorities such as municipal taxes paid etc. |
| 1d | Total (1b + 1c) | This is an auto-populated field representing the aggregate of unrealised rent [<i>1b</i>] and taxes paid to local authorities [<i>1c</i>]. |
| 1e | Annual Value (1a–1d) | This is an auto-populated field representing the amount of Gross rent [<i>1a</i>] as reduced by amounts deductible therefrom for computing annual value [<i>1d</i>]. In case of self-occupied property, this field shall be taken as nil. |
| 1f | Annual value of the property owned | Please compute the annual value of the share of property which is owned by you, by multiplying the annual value arrived at column (1e) with your percentage share in the property. |
| 1g | 30% of 1f | Please enter 30% of Annual Value of your share of your property. |
| 1h | Interest payable on borrowed capital | In case the property has been acquired/ constructed/ repaired/ renewed/ reconstructed with borrowed capital, please enter the actual amount of interest payable on such borrowed capital. In case the house property is 'self-occupied' as per provisions of section 23(2), the amount of interest payable on borrowed capital shall be restricted to Rs. 2 lakh or 30 thousand, as the case may be. |
| 1i | Total (1g + 1h) | This is an auto-populated field representing the aggregate of amounts deductible u/s 24 under the head 'house property', namely, 30% of annual value [<i>1g</i>] and interest payable on borrowed capital [<i>1h</i>]. |
| 1j | Arrears/Unrealized rent received during the year less 30% | In case arrears of rent have been received, or unrealised rent has been realised subsequently from a tenant in respect of the house property, during the year, please enter the amount of arrears/unrealized rent so received, after reducing a sum equal to 30% of the arrears/unrealised rent. |
| 1k | Income from house property 1 (1f-1i+1j) | This is an auto-populated field representing the net income from house property which is computed as annual value [<i>1f</i>] as reduced by total amounts deductible u/s 24 [<i>1i</i>] and as increased by arrears of rent etc. [<i>1j</i>] |
| Please fill up all the details above separately for each property owned or co-owned by you during the year income from which is assessable under the head 'house property' and compute net income from each house property separately. | | |
| 2 | Income from house property 2 (2f-2i+2j) | This represents income from house property-2 which is computed in a similar manner as given at item No. 1 above. |
| 3 | Pass through | The details of pass through income from business |

| | | |
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| | income, if any | trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI. If any amount of pass through income reported therein is of the nature of house property income, the same has to be reported at this column in the Schedule HP for including the same in head-wise computation. |
| 4 | Income under the head "Income from house property" | This is an auto-populated field representing the aggregate of net incomes from all house properties owned during the year [1k + 2k +] and also the pass through income of the nature of house property [3]. |

Schedule BP – Computation of income from business or profession

In this Schedule, income under the head 'Profits and gains of business or profession' is computed starting from the net profit before taxes arrived at in the profit and loss account which is appearing at item No. 54 or item No. 62(ii) or item No. 63(ii) or item No. 64(ii) or item No. 65(iii) or item No. 66(iv).

In case any amount is reduced from credit side of profit and loss account to be shown under any other head of income, please ensure that the same is correctly reported in the corresponding head of income.

In case any amount is reduced from credit side of profit and loss account being exempt income, please ensure that the same is correctly reported in the schedule of exempt income.

Thereafter, profits or incomes of the following nature, which are included in the above net profit are deducted therefrom for separate consideration:-

- Profit from speculative businesses
- Profit from specified businesses u/s 35AD
- Income credited to P&L which is to be considered under other heads
- Incomes chargeable at special rates
- Profits from business or profession computed on presumptive basis
- Incomes credited to P&L which is exempt
- Income from activities which are covered under Rule 7, 7A, 7B and 8

Expenses debited to the P&L account relating to the above categories of income are added back along with book depreciation and amortization. The depreciation admissible as per the provisions of the Income-tax Act is deducted to arrive at profit after adjustment of depreciation at item No. 13.

Item No.13 to item No. 19, list various disallowances of expenses debited to the P&L account whereas item No. 20 to 25 provide for additions of deemed incomes under various provisions. Out of these, item No. 23 is the residual column for entering any other type of income to be added. Any other income which is not included in the P&L account such as salary, commission, bonus or interest earned by the individual/HUF from any firm as a partner, should be separately reported at

item No. 24. The aggregate amount of additions and disallowances are captured as an auto-filled figure at item No. 26.

Further, item No. 27 to item No. 33 provide for deductions allowable under various provisions. Out of these, item No. 32 is a residual column for entering any other amount allowable as deduction. The aggregate amount of deductions allowable are captured as an auto-filled figure at item No. 34.

The net business income is computed at item No. 35, after adding the aggregate amount of additions and disallowances (*item No. 26*) to the adjusted profit and loss (*item No. 13*) and reducing the permissible deductions therefrom (*item No. 34*).

The profits and gains from business and profession computed as per special provisions on presumptive basis are reported separately at item No. 36. Profits in respect of each such activity should be reported as a separate line item.

The total net profit from business or profession is computed at item No. 37 as aggregate of net business income (item No. 35) and profits computed on presumptive basis (item No. 36).

In a case where income from activities covered under Rule 7, 7A, 7B and 8 is included in the P&L account, the break-up of deemed business income chargeable under these rules and business income chargeable other than these rules is required to be mentioned at item No. 38. In such a case, balance of income deemed as agricultural income should be reported at item No. 38.

In any other case, only the figure of net profit from business or profession computed at item No. 37 should be reported at item No. 38.

Part B of this Schedule provides for separate computation of income from speculative business, in case any profit from speculative business was included in the P&L account.

Part C of this Schedule provides for computation of income from specified business u/s 35AD, in case any profit from specified business was included in the P&L account.

The total income chargeable under the head 'profits and gains from business and profession' is computed at Part D of this Schedule, as aggregate of net profit from business or profession other than specified business or speculative business (*item No. A38*), income from speculative business (*item No. B43*) and income from specified business (*item No. C49*).

Part E of this Schedule provides for intra-head set off of normal business losses with incomes from specified business or speculative business during the current year. Losses from specified businesses or speculative businesses, if any, are not allowed to be set off against normal business income.

Schedule DPM

Schedule DPM provides for computation of depreciation admissible under the Income-tax Act for the year in respect of plant and machinery. This does not include plant and machinery on which full capital expenditure is allowable.

Schedule DOA

Schedule DOA provides for computation of depreciation admissible under the Income-tax Act for the year in respect of other category of assets - land, building, furniture and fittings, intangible assets and ships. This does not include assets on which full capital expenditure is allowable.

Schedule DEP

Schedule DEP contains a summary of depreciation admissible under the Income-tax Act for the year in respect of all category of assets – plant and machinery, land, building, furniture and fittings, intangible assets and ships. This does not include assets on which full capital expenditure is allowable. The figures in this Schedule are taken as computed in the relevant column (s) of Schedule DPM and Schedule DOA.

Schedule DCG

Schedule DCG contains a summary of deemed short-term capital gains on sale of depreciable assets during the year as per the Income-tax Act under various category of assets - plant and machinery, land, building, furniture and fittings, intangible assets and ships. The figures in this Schedule are taken as computed in the relevant column (s) of Schedule DPM and Schedule DOA.

Schedule ESR

Schedule ESR captures the details of expenditure on scientific research etc. referred to in section 35, expenditure on agricultural extension project referred to in section 35CCC and expenditure on skilled development project referred to in section 35CCD. The amounts of specified nature debited to the P&L account, if any, should be reported in column (2) of the Schedule. Out of this, the amount which is eligible for deduction under the relevant provision i.e. section 35, section 35CCC or section 35CCD should be reported in column (3).

Further, in case any deduction has been claimed on account of donations to research associations etc., the name, address and PAN of donee and the mode of donation paid should be provided as per Schedule RA.

Schedule CG – Capital Gains

Capital gains arising from sale/transfer of different types of capital assets have been segregated. In a case where capital gains arises from sale or transfer of more than one capital asset, which are of same type, please make a consolidated computation of capital gains in respect of all such capital assets of same type.

However, in case of long term capital gains (LTCG) arising on sale of equity shares in a company or unit of equity oriented fund or unit of business trust on

which STT is paid, computation of capital gains should be made as per item No. B5 (in case of residents) or item No. B8 (in case of non-residents). Please note that separate computation of capital gains should be made for each scrip or units of mutual fund sold during the year. The net capital gains arising on sale of individual scrips should be aggregated. Thereafter, tax shall be charged at a flat rate of 10% on the aggregate LTCG, as reduced by Rupees One lakh, for the purpose of tax computation.

Part A of this Schedule provides for computation of short-term capital gains (STCG) from sale of different types of capital assets. Out of this, item No. A4 and A5 are applicable only for non-residents.

Part B of this Schedule provides for computation of long-term capital gains (LTCG) from sale of different types of capital assets. Out of this, item No. B6, B7 and B8 are applicable only for non-residents.

STCG/LTCG on sale of immovable property, if any, should be reported at item No. A1/B1. It is mandatory to disclose the details of immovable property, name and PAN of the buyer etc. as per the given table. These details should be furnished separately for each immovable property transferred during the year.

The details of pass through income from business trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI. In case any amount of pass through income reported therein is of the nature of short-term capital gain, the same has to be reported at item No. A8 of this Schedule. Further, in case any amount of pass through income reported therein is of the nature of long-term capital gain, the same has to be reported at item No. B11 of this Schedule.

Part C of this Schedule computes the total of short-term capital gain (*item No. A10*) and long-term capital gain (*item No. B13*). In case the total amount of long-term capital gain at item No. B13 is a loss figure, the same shall not be allowed to be set off against short-term capital gains. In such a case, the figure at item No. B13 should be taken as Nil and only the figure of item No. A10 should be taken as item C.

Deductions can be claimed in respect of capital gains subject to fulfillment of prescribed conditions under sections 54B or 54D or 54EC or 54G or 54GA. Some of these deductions are available only against long-term capital gains. In case any deduction is claimed against any type of capital gains, the details of such claim have to be furnished as per part D of this Schedule.

Part E of this Schedule provides for intra-head set off of current year capital losses with current year capital gains. The Schedule separates different category of capital gains (long-term and short-term) into different baskets according to rate at which the same is chargeable to tax. The applicable rate implies the rate of tax at which the normal income of the assessee is otherwise taxable. The DTAA rate refers to the special rate at which the short-term capital gains or long-term capital gains is chargeable to tax in accordance with the relevant article of the Double Taxation Avoidance Agreement (DTAA) of India with another country.

The figures in column 1 list out the categories of capital gains against which capital losses of the current year can be set off. Similarly figures in row 'i' provides

for different categories of capital losses of the current year which can be set off against capital gains in column 1. The figures in row 'i' and column '1' are derived from addition of figures computed at relevant items of Schedule CG as indicated. Thus, $(A3e^*+A4a^*+A8a^*)$ is addition of short-term capital gains reported at items Nos. A3e, A4a and A8a as reduced by the amount of short-term capital gains not chargeable to tax or chargeable to tax at DTAA rates which is included therein. Further, if $(A3e^*+A4a^*+A8a^*)$ represents a negative figure it should be filled in cell '2i' and if it is a positive figure it should be filled in cell '1ii'. The assessee may set off the capital loss of row 'i' with any category of capital gains in column '1' except that the long-term capital loss can only be adjusted with any long-term capital gains only. The amount of capital loss set off has to be entered into in the relevant rows of columns 2 to 8. The capital gains of current year remaining after intra-head set off is computed in column 9, which is then taken to Schedule CYLA for computing inter-head set off of current year losses. The remaining capital loss of current year is computed in row (x) which is taken to Schedule CFL for reporting of losses to be carried forward to future years.

In Part F of this Schedule, please report the quarter-wise details of accrual or receipt of incomes under the head 'capital gains' as per the table given.

The details of accrual or receipt have to be furnished separately for short-term capital gains (STCG) taxable at different rates and long-term capital gains (LTCG) taxable at different rates, for all quarters. The amounts of STCG and LTCG, in respect of which a quarter-wise break-up is required to be furnished, should be taken as computed in column 5 of Schedule BFLA, i.e. capital gains remaining after set-off of current year losses and brought forward losses.

For computing long-term capital gain, cost of acquisition and cost of improvement may be indexed, if required, on the basis of following cost inflation index notified by the Central Government for this purpose.

| Sl.No. | Financial Year | Cost Inflation Index |
|------------|----------------|----------------------|
| 1. | 2001-02 | 100 |
| 2. | 2002-03 | 105 |
| 3. | 2003-04 | 109 |
| 4. | 2004-05 | 113 |
| 5. | 2005-06 | 117 |
| 6. | 2006-07 | 122 |
| 7. | 2007-08 | 129 |
| 8. | 2008-09 | 137 |
| 9. | 2009-10 | 148 |
| 10. | 2010-11 | 167 |
| 11. | 2011-12 | 184 |
| 12. | 2012-13 | 200 |
| 13. | 2013-14 | 220 |
| 14. | 2014-15 | 240 |
| 15. | 2015-16 | 254 |
| 16. | 2016-17 | 264 |
| 17. | 2017-18 | 272 |
| 18. | 2018-19 | 280 |

Schedule-OS - Income from other sources

| Sl.No | Field Name | Instruction |
|--------------|---|--|
| 1 | Gross income chargeable to tax at normal applicable rates | Please enter the gross amount of income from other sources which are chargeable to tax at normal applicable rates. This is an auto-populated field representing the aggregate of figures reported at column 1a, 1b, 1c, 1d and 1e below. |
| 1a | Dividends, Gross | Please enter the amount of gross dividend income which is chargeable to tax at normal applicable rates. |
| 1b | Interest, Gross | Please enter the gross amount of interest income which is chargeable to tax at normal applicable rates. Please indicate break-up of interest income from separate sources such as interest from savings bank account, interest on deposits with banks, post office or co-operative society, interest on income-tax refund, any pass through income in the nature of interest or any other interest income. |
| 1c | Rental income from machinery, plants, buildings etc., Gross | Please enter the gross amount of rental income from letting of machinery, plants, furniture or buildings belonging to assessee which is chargeable under the head 'income from other sources' under sections 56(2)(ii) or 56(2)(iii). |
| 1d | Income of the nature referred to in section 56(2)(x) which is chargeable to tax | Please enter the total amount of income of the nature referred to in section 56(2)(x) which is chargeable to tax at normal applicable rates. This is an auto-populated field representing the aggregate of figures reported at column di, dii, diii, div and dv below. |
| 1di | Aggregate value of sum of money received without consideration | Please enter the aggregate value of any sum of money received without consideration, in case the aggregate value exceeds Rs. 50,000/-. |
| 1dii | In case immovable property is received without consideration, stamp duty value of property | Please enter the stamp duty value of property received without consideration, in case the stamp duty value exceeds Rs. 50,000/-. |
| 1diii | In case immovable property is received for inadequate consideration, stamp duty value of property in excess of such consideration | Please enter the stamp duty value of property in excess of consideration, in case the stamp duty value exceeds the consideration by more than Rs. 50,000/- or 5% of the consideration, whichever is higher. |
| 1div | In case any other property is received without consideration, fair market value of property | Please enter the aggregate Fair Market Value (FMV) of the property received without consideration, in case FMV exceeds Rs. 50,000/-. |
| 1dv | In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration | Please enter the aggregate Fair Market Value (FMV) of the property in excess of the consideration, in case the FMV exceeds the consideration by more than Rs. 50,000/-. |

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| 1e | Any other income (please specify nature) | Please enter any other income chargeable under the head 'income from other sources', at normal rates. Please specify nature and amount of such income. |
| 2 | Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e+2f relating to 1) | <p>Please enter the gross amount of income from other sources which is chargeable to tax at special rates such as winning from lotteries, income chargeable u/s 115BBE etc. This is an auto-populated field representing the aggregate of figures reported at column 2a, 2b, 2c, 2d, 2e and 2f below.</p> <p>Please ensure that these incomes are also reported in Schedule SI (Income chargeable to tax at special rates) for proper computation of tax liability.</p> |
| 2a | Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB | Please report in this column, any income by way of winnings from any lottery or crossword puzzle or race including horse race or card game and other game of any sort or gambling or betting of any form or nature which is chargeable at special rates u/s 115BB. |
| 2b | Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi) | Please report in this column, aggregate of incomes of the nature referred to in section 115BBE which are chargeable at special rates as prescribed therein. This is an auto-populated field representing the aggregate of figures reported at columns 2bi, 2bii, 2biii, 2biv, 2bv and 2bvi below. |
| 2bi | Cash credits u/s 68 | Please report in this column any sum in the nature of unexplained cash credit, deemed as income of the year u/s 68. |
| 2bii | Unexplained investments u/s 69 | Please report in this column any unexplained investment which is not recorded in the books of accounts, deemed as income of the year u/s 69. |
| 2biii | Unexplained money etc. u/s 69A | Please report in this column any unexplained money, bullion, jewellery or other valuable article which is not recorded in the books of accounts, deemed as income of the year u/s 69A. |
| 2biv | Undisclosed investments etc. u/s 69B | Please report in this column any unexplained investment or any bullion, jewellery or other valuable article which is not fully recorded in the books of accounts, deemed as income of the year u/s 69B. |
| 2bv | Unexplained expenditure etc. u/s 69C | Please report in this column, any unexplained expenditure or part thereof, deemed as income of the year u/s 69C. |
| 2bvi | Amount borrowed or repaid on hundi u/s 69D | Please report in this column any amount borrowed on a <i>hundi</i> , or any repayment being due on a <i>hundi</i> , otherwise than through an a/c payee cheque drawn on a bank, deemed as income of the year u/s 69D. |

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| 2c | Accumulated balance of recognized provident fund taxable u/s 111 | In case any accumulated balance of a recognised provident fund is to be included in total income of the year, owing to the provisions of rule 8 of part A of the Fourth Schedule not being applicable, tax has to be computed year-wise as prescribed in rule 9. In such a case, please furnish the details of income benefit and tax benefit for each of the assessment years concerned. |
| 2d | Any other income chargeable at special rate (<i>total of di to dxix</i>) | Please report in this column any other income under the head 'income from other sources' which is chargeable to tax at special rates. Please select the nature of income from drop down menu and enter the amount. In case of more than one type of income, please report each income as a separate line item. Please ensure that these incomes are also reported in Schedule SI (Income chargeable to tax at special rates) for proper computation of tax liability. |
| | <u>List of types of income chargeable at special rate</u> | <div>(i) Dividends received by non-resident (not being company) or foreign company chargeable u/s 115A(1)(a)(i)</div> <div>(ii) Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii)</div> <div>(iii) Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia)</div> <div>(iv) Interest referred to in section 194LC - chargeable u/s 115A(1)(a)(iiaa)</div> <div>(v) Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab)</div> <div>(vi) Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)</div> <div>(vii) Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii)</div> <div>(viii) Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b)</div> <div>(ix) Income by way of interest or dividends from bonds or GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC(1)(a & b)</div> <div>(x) Income by way of dividends from GDRs purchased in foreign currency by residents - chargeable u/s 115ACA</div> <div>(xi) Income (other than dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)</div> |

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| | | <p>(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)</p> <p>(xiii) Tax on non-residents sportsmen or sports associations chargeable u/s 115BBA</p> <p>(xiv) Anonymous Donations in certain cases chargeable u/s 115BBC</p> <p>(xv) Income by way of dividend received by specified assessee, being resident, from domestic company exceeding rupees ten lakh chargeable u/s 115BBDA</p> <p>(xvi) Income by way of royalty from patent developed and registered in India - chargeable u/s 115BBF</p> <p>(xvii) Income by way of transfer of carbon credits - chargeable u/s 115BBG</p> <p>(xviii) Investment Income of a Non-Resident Indian - chargeable u/s 115E</p> <p>(xix) Any other income (please specify nature)</p> |
| 2e | <p>Pass through income in the nature of income from other sources chargeable at special rates</p> <p>The details of pass through income from business trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI.</p> <p>If any amount of pass through income reported in Schedule PTI is of the nature of income from other sources, the same has to be reported at this column in the Schedule OS for including the same in head-wise computation.</p> <p>Please select the nature of pass through income from drop down menu and enter the amount. In case of more than one type of pass through income, please report each income as a separate line item.</p> | |
| | <u>List of types of pass through income chargeable at special rates</u> | <p>PTI-115A(1)(a)(i)- Dividends interest and income from units purchase in foreign currency</p> <p>PTI-115A(1)(a)(ii)- Interest received from govt/Indian Concerns received in Foreign Currency</p> <p>PTI-115A(1) (a)(iia) -Interest from Infrastructure Debt Fund</p> <p>PTI-115A(1) (a)(iiaa) -Interest as per Sec. 194LC</p> <p>PTI-115A(1) (a)(iiab) -Interest as per Sec. 194LD</p> <p>PTI-115A(1) (a)(iiac) -Interest as per Sec.</p> |

| | | |
|----|---|---|
| | | 194LBA PTI-115A(1) (a)(iii) -Income received in respect of units of UTI purchased in foreign currency PTI-115A(1)(b)(A)- Income by way of royalty PTI-115A(1)(b)(B)- Income by way of fee for technical services PTI-115AB(1)(a)- Income of Off-shore Funds from units purchased in foreign currency PTI-115AC(1)(a & b) - Income from bonds or GDR purchased in foreign currency - non-resident PTI-115ACA(1)(a) - Income from GDR purchased in foreign currency -resident PTI-115AD(1)(i) -Income received by an FII in respect of securities (other than units as per Sec 115AB) PTI-115AD(1)(i) -Income received by an FII in respect of bonds or government securities as per Sec 194LD PTI-115BBA - Income of non-residents sportsmen or sports associations PTI-115BBC - Anonymous donations PTI-115BBDA - Dividend Income from domestic company exceeding 10 Lakh PTI-115BBF - Income from patent PTI-115BBG - Income from transfer of carbon credits PTI-115E(a) - Investment income |
| 2f | 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) | Please report in this column any income under the head 'income from other sources' which is chargeable at special rates in accordance with the relevant article of the Double Taxation Avoidance Agreement (DTAA) of India with another country. In the given table, please report the amount of income at column (2) and furnish other relevant details sought in the table such as relevant article of DTAA at column (5), treaty rate at column (6), rate as per Income-tax Act at column (9) and the applicable rate, which is lower of the two rates, at column (10). |
| 3 | Deductions under section 57:- <i>(other than those relating to income chargeable at special rates under 2a, 2b & 2d)</i> | Any claim of deduction u/s 57 relating to income under the head 'income from other sources' chargeable at normal applicable rates should be mentioned here. |
| 4 | Amounts not deductible u/s 58 | Any amount which is not deductible in computing income chargeable under the head 'income from other sources' by virtue of section 58 should be reported in this column. In case any expenditure or deduction is claimed u/s 57 but the |

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| | | whole or part thereof becomes inadmissible as per section 58, the same should also be reported here. |
| 5 | Profits chargeable to tax u/s 59 | Any profit which is chargeable to tax under the head 'income from other sources' by virtue of section 59 read with section 41 should be reported in this column. |
| 6 | Net Income from other sources chargeable at normal applicable rates (1 – 3 + 4 + 5- 2f relating to 1) (If negative take the figure to 3i of Schedule CYLA) | <p>Please enter the net amount of income under the head 'income from other sources' which is chargeable to tax at normal applicable rates.</p> <p>This is an auto-populated field representing the gross income from other sources chargeable at normal rates [item 1] as reduced by deductions u/s 57 [item 3] and as increased by amounts not deductible u/s 58 [item 4] and profits chargeable to tax u/s 59 [item 5].</p> |
| 7 | Income from other sources (other than from owning race horses)(2+6) (enter 6 as nil, if negative) | <p>Please enter the aggregate of incomes chargeable under the head 'income from other sources', excluding the income from activity of owning and maintaining race horses.</p> <p>This is an auto-populated field representing the aggregate of income chargeable at special rates [item 2] and net income chargeable at normal applicable rates [item 6].</p> |
| 8 | Income from the activity of owning and maintaining race horses | <p>Please report in this column net income from the activity of owning and maintaining race horses. Please furnish break-up in terms of gross receipts at item 8a, deductions in relation to such activity at item 8b, amounts not deductible as per section 58 relating to this activity at item 8c, profit chargeable to tax as per section 59 relating to this activity at item 8d and compute the net income at item 8e accordingly.</p> <p>In case the net income computed at item 8e is negative, take this figure to item 6xi of Schedule CFL for carry forward of loss from the activity of owning and maintaining race horses to future years.</p> |
| 9 | Income under the head "Income from other sources" (7+8e) (take 8e as nil if negative) | Please compute in this column the aggregate income chargeable under head 'income from other sources'. |

| | | |
|---|---|--|
| | | This is an auto-populated field representing the aggregate of income from other sources (other than from owning and maintaining race horses) computed at item 7 and net income from the activity of owning and maintaining race horses computed at item 8e. |
| 10 | Information about accrual/receipt of income from Other Sources | <p>Please report the period-wise details of accrual or receipt of incomes under the head 'income from other sources' in the table given at this column.</p> <p>The details have to be furnished separately for dividend income of the nature referred to in section 115BBDA and any income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix)</p> |
| Note: Please include the income of the specified persons (spouse, minor child etc.) referred to in Schedule SPI while computing the income under this head. | | |

Schedule-CYLA - Details of Income after set-off of current year losses

If the net result of computation under the head 'income from house property', 'profits and gains from business or profession' and 'income from other sources' is a loss figure, please fill up the figure of loss in the first row under the respective head. Please note that loss from speculative business or specified business cannot be set off against income under other heads for the current year. Similarly, loss from activity of owning and maintaining horse races cannot be set off against income under other heads for the current year.

The positive income computed under various heads of income for the current year should be mentioned in column (1) in the relevant row for the respective head. Short-term capital gains or long-term capital gains chargeable to tax at various rates should be mentioned in separate rows as indicated in the Schedule.

The losses mentioned in row (i) can be set off against positive incomes mentioned under other heads in column (1) in accordance with the provisions of section 71.

In a case where loss is computed under the head "income from house property", such loss can be set off against income under any other head only to the extent it does not exceed rupees two lakh.

The amount of current year loss which is set off against the income computed under other heads should be entered into in columns 2, 3 and 4, in the relevant rows.

In column (5), please mention the net income remaining after set off of current year losses, under the respective heads of income, in the relevant rows.

In row (xvii), please mention the total of current year losses set off out of the

columns (2), (3) and (4).

In row (xviii), please mention the remaining loss under various heads i.e. house property loss at column (2), business loss at column (3) and loss from other sources at column (4).

The unabsorbed losses allowed to be carried forward out of this should be taken to Schedule CFL for carry forward to future years.

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

The positive income remaining after set off of current year losses, as per Schedule CYLA, under various heads of income for the current year should be mentioned in column (1) in the relevant row for the respective head. The net positive short-term capital gains or long-term capital gains chargeable to tax at various rates should be mentioned in separate rows as indicated in the Schedule.

In column (2), the amount of loss brought forward from earlier years which can be set off against various heads of income should be entered in the relevant row. Brought forward short-term capital loss can be set off against any item of short-term or long-term capital gains. However, brought forward long-term capital loss can only be set off against an item of long-term capital gains. Brought forward loss from activity of owning and maintaining horse races can be set off only against positive income from the same activity during the current year. Brought forward loss from speculation business can be set off only against positive income from speculation business during the current year. Brought forward loss from specified business can be set off only against positive income from specified business during the current year.

In column (5), please mention the net positive income of current year remaining after set off of brought forward losses under various heads of income in the relevant rows. The head-wise total of column (5) should be captured in row (xvii) thereof which should be the figure of Gross Total Income (GTI) of the year.

The aggregate of brought forward losses under various heads set-off against positive income of the current year should be mentioned in row (xvi) of column (2).

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

Please enter the assessment year-wise details of losses brought forward from earlier years in the first eight rows [row (i) to row (viii)] under various heads of income at respective columns [column (4) to column (10)].

The aggregate amount of brought forward losses under various heads of income should be mentioned in row (ix).

In row (x), please enter the amount of brought forward losses under various heads set off against income of current year in the respective columns. The head-wise figures of set off of brought forward loss should be taken from column (2) of Schedule BFLA.

In row (xi), please enter the amount of remaining losses of current year under

various heads in the respective column. The head-wise figures of remaining current year losses should be taken from the relevant cell of Schedule CYLA, Schedule BP, Schedule CG and Schedule OS as indicated in the format.

In row (xii), please enter the amount of aggregate loss under various heads to be carried forward to future years in the respective column.

The losses under the head “house property”, ‘profit and gains of business or profession’, or ‘capital gains’ are allowed to be carried forward for 8 assessment years. However, loss from the activity of owning and maintaining race horses can be carried forward only for 4 assessment years.

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

In this Schedule, amount of brought forward unabsorbed depreciation and allowance under section 35(4) for each assessment year, amount of depreciation and allowance under section 35(4) set-off against the current year's income and the balance unabsorbed depreciation and allowance under section 35(4) to be carried forward to the next assessment year needs to be mentioned.

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

Income Computation Disclosure Standards (ICDS) have come into force from financial year 2016-17 and onwards. Deviation from each ICDS as notified under section 145(2) of the Income-tax Act that has an effect on profit is to be filled in column (iii) of the said Schedule. If the total effect of ICDS adjustments on profit is positive, the same should be mentioned at serial no. 11(a) and should be taken to item no. 3(a) of Part A-OI (Other Information). If the total effect of ICDS adjustments on profit is negative, the same should be mentioned at serial no. 11(b) and should be taken to item no. 3(b) of Part A-OI (Other Information).

Schedule-10AA- Deduction in respect of units located in Special Economic Zone

If there are more than one undertaking entitled for deduction under this section, please enter the details of deduction for each undertaking separately as reported in Form No. 56F being the report of audit u/s 10AA.

Schedule- 80G - Details of donations entitled for deduction u/s 80G

Please furnish following details of donations made to charitable institutions or specified funds during the year in the respective table given in the Schedule:-

1. Name and address of donee
2. PAN of donee
3. Total amount of donation – give break-up of amount paid in cash/other mode
4. Amount which is eligible for deduction

In Table A, furnish details of donations entitled for 100% deduction without qualifying limit.

In Table B, furnish details of donations entitled for 50% deduction without qualifying limit.

In Table C, furnish details of donations entitled for 100% deduction subject to qualifying limit

In Table D, furnish details of donations entitled for 50% deduction subject to qualifying limit.

Please note that the total amount of deduction claimed u/s 80G should also be separately mentioned in table 1 of the Schedule VI-A.

Schedule- 80GGA- Details of donations for scientific research or rural development

Please furnish following details of donations made during the year to research association, university, college or other institution for scientific research or any programme of rural development etc. in the respective table given in the Schedule:-

1. Relevant clause under which deduction is claimed
2. Name and address of donee
3. PAN of donee
4. Total amount of donation – give break-up of amount paid in cash/other mode
5. Amount which is eligible for deduction

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

In Schedule RA, please furnish the following details of donations given to research associations in the respective column-

1. Name and address of donee
2. PAN of donee
3. Total amount of donation – give break-up of amount paid in cash/other mode
4. Eligible amount of donation

These details of donation have to be furnished in a case where a claim of deduction is made under sections 35(1)(ii) or 35(1)(ia) or 35(1)(iii) or 35(2AA). The amount of deduction claimed should also be separately mentioned in the Schedule ESR.

Schedule- 80-IA, Schedule- 80-IB, Schedule- 80-IC and Schedule-80-IE:

If there are more than one undertaking entitled for deduction under any of these sections, please enter the details of deduction in relevant Schedule for each undertaking separately.

The amount of deduction for an undertaking shall be as per item 30 of Form No.10CCB being the report of audit under sections 80-IA/ 80-IB/ 80-IC and 80-IE.

Schedule- 80P - Deductions under section 80P

Please fill up the Schedule in case you are a co-operative society and your gross total income includes any income from the activities referred to in section 80P.

Please specify the nature of activity and the relevant clause of section 80P as per the list given in the Schedule, enter the amount of income derived from such activity and mention the amount which is eligible for claim of deduction u/s 80P.

Please note that in case you are a co-operative bank, other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank, you are not eligible to claim deduction in respect of any income u/s 80P.

Schedule-VIA - Deductions under Chapter VI-A

In this part, please provide the details of deduction claimed under various provisions of Chapter VI-A during the year.

Table 1. Part B- Deduction in respect of certain payments

| Column No. | Section | Nature of deduction | Instruction |
|------------|---------|---|--|
| 1a | 80G | Deduction in respect of donations to certain funds, charitable institutions, etc. | <p>Please enter the amount of donations made during the year to charitable institutions or specified funds. Please fill up details of donations in Schedule 80G.</p> <p>Please note that no deduction shall be allowed under this section in respect of donation of any sum exceeding Rs. 2,000/- unless such donation is paid by any mode other than cash.</p> |
| 1b | 80GGA | Deduction in respect of donation for scientific research or rural development | <p>Please enter the amount of donations made during the year to research association, university, college or other institution for scientific research or programme of rural development etc., which is eligible for deduction u/s 80GGA.</p> <p>Please fill up details of donations in Schedule 80GGA.</p> <p>Please note that no deduction shall be allowed under this section in respect of any sum exceeding Rs. 10,000/- unless such sum is paid by any mode other than cash.</p> |
| 1c | 80GGC | Deduction in respect of contributions given by any person to Political parties | <p>Please enter the amount of contribution made to a Political party or an electoral trust during the year which is eligible for deduction u/s 80GGC.</p> <p>This deduction is not admissible for any sum contributed by way of cash.</p> |

Table 2. Part C- Deduction in respect of certain incomes

| | | | |
|----|-------|-------------------------------------|---|
| 2d | 80-IA | Deduction in respect of profits and | Please enter the amount of eligible deduction in respect of profits and gains from industrial undertakings or |
|----|-------|-------------------------------------|---|

| | | | |
|-----------|-------------------------|--|--|
| | | gains from industrial undertakings or enterprises engaged in infrastructure development, etc. | enterprises engaged in infrastructure development u/s 80-IA. Please furnish the details of deduction claimed in respect of each eligible undertaking in the Schedule 80-IA as per the audit report in Form No. 10CCB. |
| 2e | 80-IAB | Deduction in respect of profits and gains by an undertaking or enterprise engaged in development of Special Economic Zone | Please enter the amount of eligible deduction in respect of profits and gains by an undertaking or enterprise engaged in development of Special Economic Zone u/s 80-IAB. |
| 2f | 80-IAC | Special provision in respect of specified business | In case you are an 'eligible start-up' having obtained the certificate of 'eligible business' from the Inter-Ministerial Board of Certification, please enter the amount eligible for deduction u/s 80-IAC in respect of profits and gains derived from the eligible business. |
| 2g | 80-IB | Deduction in respect of profits and gains from certain industrial undertakings other than infrastructure development undertakings | Please enter the amount of eligible deduction in respect of profits and gains from certain industrial undertakings other than infrastructure development undertakings u/s 80-IB. Please furnish the details of deduction claimed in respect of each eligible undertaking in the Schedule 80-IB as per the audit report in Form No. 10CCB. |
| 2h | 80-IBA | Deductions in respect of profits and gains from housing projects | Please enter the amount of eligible deductions in respect of profits and gains derived from the business of developing and building housing projects u/s 80-IBA. |
| 2i | 80-IC/ 80-IE | Special provisions in respect of certain undertakings or enterprises in certain special category States/North- | Please enter the amount of eligible deduction in respect of profits and gains derived by an eligible undertaking or enterprise in certain special category States u/s 80-IC, or by an eligible undertaking in North-Eastern States u/s 80-IE. Please furnish the details of deduction claimed in respect of each eligible |

| | | | |
|-----------|---------------|--|---|
| | | Eastern States | undertaking or enterprise in the Schedule 80-IC/80-IE as per the audit report in Form No. 10CCB. |
| 2j | 80JJA | Deduction in respect of profits and gains from business of collecting and processing of bio-degradable waste | Please enter the amount of eligible deduction in respect of profits and gains derived from the business of collecting and processing or treaty of bio-degradable waste for generating power or producing bio-fertilizers, bio-pesticides or other biological agents or for producing biogas or making pellets or briquettes for fuel or organic manure u/s 80JJA. |
| 2k | 80JJAA | Deduction in respect of employment of new workmen | <p>Please enter the amount of eligible deduction in respect of additional employee cost incurred in the course of business during the year u/s 80JJAA.</p> <p>Please ensure that the additional employee cost forms part of 'compensation to employees' reported at item No. 22 of Part A-P&L in a case where regular books of accounts are maintained for the business activity during the year.</p> |
| 2l | 80LA | Deduction in respect of certain incomes of Offshore Banking Units and International Financial Services Centre | Please enter the amount of deduction in respect of certain incomes of 'Offshore Banking Units' or unit of 'International Financial services Centre', which is eligible for deduction u/s 80LA. |
| 2m | 80P | Deduction in respect of income of co-operative societies | <p>In case you are a co-operative society and your gross total income includes any income derived from the activities referred to in section 80P, please enter the amount of eligible deduction in this column.</p> <p>Please furnish the details of deduction claimed in respect of such activities in the Schedule 80P.</p> |
| 3 | | Total Deductions | Please enter the aggregate amount of deductions claimed under Chapter VI-A. This is an auto-populated field representing the aggregate of total deduction claimed under part B (1) and total deduction claimed under part C (2). |

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

In this Schedule, please furnish the details of computation of Alternate Minimum Tax (AMT) payable under section 115JC (special provisions for payment of tax by certain persons other than a company). The alternate minimum tax payable shall be 18.5 percent of the adjusted total income computed under section 115JC. The computation of adjusted total income and alternate minimum tax under this Schedule should be based on the audit report in Form No. 29C, which has to be filed electronically before the due date for furnishing the return of income u/s 139(1).

In case you are an assessee located in International Financial Service Centre deriving income solely in convertible in foreign exchange, the alternate minimum tax payable shall be 9 percent of the adjusted total income computed u/s 115JC.

Schedule AMTC- Computation of tax credit under section 115JD

Credit for AMT paid in assessment year 2013-14 and subsequent assessment years, in excess of normal tax liability, is allowed to be set-off against the normal tax liability of current assessment year. However, the amount of credit is restricted to the extent of normal tax liability for the current assessment year exceeding the AMT liability for the current assessment year.

Schedule-SI – Income chargeable to tax at special rates

In this Schedule, please report income forming part of total income which is chargeable to tax at special rates at column (i) and tax chargeable thereon at such special rates at column (ii). The amount under various types of incomes has to be taken from the amounts mentioned in the relevant Schedules i.e. Schedule CG, Schedule OS, Schedule BP or Schedule BFLA, as indicated against each type of income.

Schedule-IF - Information regarding partnership firms in which you are a partner

This Schedule has to be filled for each firm in which you are partner.

In column 2 of the Schedule, furnish the name of the firm and in column 3 furnish the PAN No. of the firm in which you are a partner.

In column 6 and 7, please mention the percentage share and amount of share in the profit of the firm as computed in accordance with the provisions of the Income-tax Act, which is exempt from tax in hands of the partner.

In column 8, please furnish the amount of capital balance (including the capital on which you are entitled for an interest) in the firm in which you are partner.

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

| Field No. | Field Name | Instruction |
|-----------|--|--|
| 1 | Interest income | Please enter the amount of any interest income which is not liable to be included in total income or not chargeable to tax. |
| 2 | Dividend income from domestic company (amount not exceeding Rs. 10 lakh) | Please enter the amount of dividend income received during the year from any domestic company for an amount not exceeding Rs. 10 Lakhs. |
| 3i | Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules) | In case you have income from agricultural activities, please enter the amount of gross agricultural receipts in this column. Please note that the receipts in respect of which income has to be computed as per the rule 7A (<i>income from manufacture of rubber</i>), rule 7B (<i>income from manufacture from coffee</i>) or rule 8 (<i>income from manufacture from tea</i>) of the Income-tax Rules should not be included in the gross agricultural receipts here. |
| 3ii | Expenditure incurred on agriculture | Please enter the claim of expenditure and brought forward losses in these columns, in the manner provided as per Part IV of First Schedule of the relevant Finance Act from gross agricultural income. Please note that the unabsorbed agricultural loss upto previous eight assessment years can be adjusted. |
| 3iii | Unabsorbed agricultural loss of previous eight assessment years | |
| 3iv | Net Agricultural income for the year (i – ii – iii) (<i>enter nil if loss</i>) | Please enter the amount of net agricultural income for the year, which is an auto-populated figure computed as gross agricultural receipts [3i] reduced by expenditure [3ii] and unabsorbed agricultural losses [3iii]. |
| 3v | In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details | In this column please fill up the following details of agricultural land from which the agricultural income is being derived, in case your net agricultural income for the year exceeds Rs. 5 lakh:- (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 (d) Whether the agricultural land is |

| | | |
|----------|--|---|
| | | irrigated or rain-fed |
| 4 | Other exempt income, (including exempt income of minor child) | In this column please fill up details of any other type of exempt income. Please specify nature of income and enter amount. |
| 5 | Income not chargeable to tax as per DTAA | <p>Please report in this column any income which is not chargeable to tax in accordance with the relevant article of the Double Taxation Avoidance Agreement (DTAA) of India with another country.</p> <p>In the given table, please report the amount of income, nature of income, head of income and furnish other relevant details of the applicable DTAA such as country name and code and the relevant article of DTAA. Please also mention whether or not the Tax Residency Certificate (TRC) has been obtained from the jurisdiction of residence.</p> |
| 6 | Pass through income not chargeable to tax (Schedule PTI) | <p>The details of pass through income from business trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI.</p> <p>If any amount of pass through income reported therein is claimed to be exempt, the same should also be reported at this column in the Schedule EI.</p> |
| 7 | Total (1 + 2 + 3+ 4 + 5 + 6) | <p>Please enter the aggregate amount of income which is not liable to be included in total income or is not chargeable to tax for the year.</p> <p>This is an auto-populated figure representing the sum of figures computed as interest income at column [1], dividend income at column [2], net agricultural income at column [3], other exempt income at column [4], income not chargeable to tax as per DTAA at column [5] and pass through income not chargeable to tax at column [6].</p> |

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

In this Schedule, please report the details of pass through income received from business trust or investment fund as referred to in section 115UA or 115UB.

The details of pass through income received from each business trust or investment fund should be reported in separate rows.

Please mention the name and PAN of the business trust or investment fund from which income has been received in columns (2) and (3) respectively.

In columns (5) and (6), please mention the amount of income received under the respective head of income and TDS deducted on such amount.

The break-up of income received from each business trust etc. is required to be furnished in these columns under the following heads of income:-

- (a) House property
- (b) Short-term capital gains
- (c) Long-term capital gains
- (d) Income from other sources
- (e) Income which is claimed to be exempt u/s 10(23FBB) or 10(23FD) etc.

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

In this Schedule, please report the details of income, which is already included in total income, accruing or arising from any source outside India. Please note that such income should also be separately reported in the head-wise computation of total income. The relevant head of income under which such foreign source income has been reported should also be duly mentioned in the relevant column here.

For country code use the International Subscriber Dialing (ISD) code of the country.

The Tax Payer Identification Number (TIN) of the assessee in the country where tax has been paid is to be filled up. In case TIN has not been allotted in that country, then, passport number should be mentioned.

In case any tax has been paid outside India on such foreign source income and tax relief, as admissible, is being claimed in India, the relevant article of applicable DTAA should also be mentioned.

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

In this Schedule, please provide a summary of tax relief which is being claimed in India for taxes paid outside India in respect of each country. This Schedule captures a summary of detailed information furnished in the Schedule FSI.

In column (a) and (b), please specify the relevant country code and Taxpayer Identification Number (TIN) respectively.

For country code use the International Subscriber Dialing (ISD) code of the country.

The Tax Payer Identification Number (TIN) of the assessee in the country where tax has been paid is to be filled up. In case TIN has not been allotted in that country, then, passport number should be mentioned.

In column (c) mention the tax paid outside India on the income declared in Schedule FSI which will be the total tax paid under column (c) of Schedule FSI in respect of each country.

In column (d) mention the tax relief available that will be the total tax relief available under column (e) of Schedule FSI in respect of each country.

In column (e), please specify the provision of the Income-tax Act under which tax relief is being claimed i.e. section 90, section 90A or section 91.

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

If you are a resident in India, you are required to furnish details of any foreign asset etc. in this Schedule. This Schedule need not be filled up, if you are 'not ordinarily resident' or a 'non-resident'.

In tables A1 to G, please furnish the details of foreign assets or accounts of the following nature, held at any time during the relevant accounting period:-

- Table A1 – Foreign depository accounts
- Table A2 - Foreign custodian accounts
- Table A3 - Foreign equity and debt interest
- Table A4 - Foreign cash value insurance contract or annuity contract
- Table B - Financial interest in any entity outside India
- Table C - Any immovable property outside India
- Table D - Any other capital assets outside India.
- Table E – Any other account located outside India in which you are a signing authority (which is not reported in tables A1 to D)
- Table F – Trust created outside India in which you are a trustee, a beneficiary or settlor
- Table G – Any other income derived from any foreign source (which is not reported in tables A1 to F)

In case you are a resident in India, the details of all foreign assets or accounts in respect of which you are a beneficial owner, a beneficiary or the legal owner, is required to be mandatorily disclosed in the Schedule FA. For this purpose,-

- (a) Beneficial owner in respect of an asset means an individual who has provided, directly or indirectly, consideration for the asset and where such asset is held for the immediate or future benefit, direct or indirect, of the individual providing the consideration or any other person.
- (b) Beneficiary in respect of an asset means an individual who derives an immediate or future benefit, directly or indirectly, in respect of the asset and where the consideration for such asset has been provided by any person other than such beneficiary.

In case you are both a legal owner and a beneficial owner, please mention legal owner in the column of ownership.

In table A1, the peak balance in the account during the accounting period, closing balance as at the end of accounting period and gross interest paid or credited to the account during the accounting period is required to be disclosed after converting the same into Indian currency.

In table A2, the peak balance in the account during the accounting period,

closing balance as at the end of accounting period and gross amount paid or credited to the account during the accounting period is required to be disclosed after converting the same into Indian currency. The nature of gross amount paid should be specified from the drop-down list viz. interest, dividend, proceeds from sale or redemption of financial assets or other income, and the respective amount should be mentioned.

In table A3, the initial value of investment, peak value of investment during the accounting period, closing value of investment as at the end of accounting period, gross interest paid, total gross amount paid or credited to the account during the accounting period, and total gross proceeds from sale or redemption of investment during the accounting period is required to be disclosed after converting the same into Indian currency.

In table A4, the cash value or surrender value of the insurance contract or annuity contract as at the end of accounting period and total gross amount paid or credited with respect to the contract is required to be disclosed after converting the same into Indian currency.

In table B, the value of total investment at cost held at any time during the accounting period and nature and amount of income accrued therefrom during the accounting period is required to be disclosed after converting the same into Indian currency. Further, amount of income which is chargeable to tax in India, out of the foreign source income, should also be specified at column (10). The relevant Schedule of the ITR where income has been offered to tax should be mentioned at column (11) and (12).

For the purposes of disclosure in table B, financial interest would include, but would not be limited to, any of the following cases:-

- (1) the resident assessee is the owner of record or holder of legal title of any financial account, irrespective of whether he is the beneficiary or not; or
- (2) the owner of record or holder of title is one of the following:-
 - (i) an agent, nominee, attorney or a person acting in some other capacity on behalf of the resident assessee with respect to the entity;
 - (ii) a corporation in which the resident assessee owns, directly or indirectly, any share or voting power;
 - (iii) a partnership in which the resident assessee owns, directly or indirectly, an interest in partnership profits or an interest in partnership capital;
 - (iv) a trust of which the resident assessee has beneficial or ownership interest; or
 - (v) any other entity in which the resident assessee owns, directly or indirectly, any voting power or equity interest or assets or interest in profits.

In table C, the value of total investment at cost in the immovable property held at any time during the accounting period and nature and amount of income derived from the property during the accounting period is required to be disclosed after converting the same into Indian currency. Further amount of income which is chargeable to tax in India, out of the foreign source income, should also be specified at column (9). The relevant Schedule of the ITR where income has been offered to tax should be mentioned at column (10) and (11).

In table D, the value of total investment at cost of any other capital asset held at any time during the accounting period and nature and amount of income derived from the capital asset during the accounting period is required to be disclosed after converting the same into Indian currency. Further amount of income which is chargeable to tax in India, out of the foreign source income, should also be specified at column (9). The relevant Schedule of the ITR where income has been offered to tax should be mentioned at column (10) and (11).

For the purposes of disclosure in table D, capital assets shall include any other financial asset which is not reported in table B, but shall not include stock-in-trade and business assets which are included in the Balance Sheet.

In table E, the value of peak balance or total investment at cost, in respect of the accounts in which you have a signing authority, during the accounting period is required to be disclosed after converting the same into Indian currency. Please note that only those foreign accounts which have not been reported in table A1 to table D above should be reported in this table. In case the income accrued in such foreign account is taxable in India, please specify the amount of income which is chargeable to tax in India at column (9) and the relevant Schedule of the ITR at column (10) and (11).

In table F, the details of trusts set up under the laws of a country outside India in which you are a trustee, beneficiary or settlor is required to be disclosed. In case any income derived from such trust is taxable in your hands in India, please specify the amount of income which is chargeable to tax in India at column (10) and the relevant Schedule of the ITR at column (11) and (12).

In table G, the details of any other income, derived from any foreign source, which is not included in the tables A1 to F above is required to be disclosed. In case any income out of the income derived from foreign source is taxable in your hands in India, please specify the amount of income which is chargeable to tax in India at column (7) and the relevant Schedule of the ITR at column (8) and (9).

For the purpose of this Schedule, the accounting period means the period comprising:-

- (a) from 1st January, 2018 to 31st December, 2018 in respect of foreign assets or accounts etc. held in those jurisdictions where calendar year is adopted as basis for the purpose of closing of accounts and tax filings;
- (b) from 1st April, 2018 to 31st March, 2019 in respect of foreign assets or accounts etc. held in those jurisdictions where financial year is adopted as basis for the purpose of closing of accounts and tax filings; or
- (c) that period of 12 months, which ends on any day succeeding 1st April, 2018, in respect of foreign assets or accounts held in those jurisdictions where any other period of 12 months is adopted as basis for the purpose of closing of accounts and tax filings.

For the purpose of this Schedule, the rate of exchange for conversion of the peak balance or value of investment or the amount of foreign sourced income in Indian currency shall be the "telegraphic transfer buying rate" of the foreign currency as on the date of peak balance in the account or on the date of investment or the closing date of the accounting period.

For the purposes of this Schedule, "telegraphic transfer buying rate", in relation to a foreign currency, means the rate or rates of exchange adopted by the State Bank of India constituted under the State Bank of India Act, 1955 (23 of 1955), for buying such currency, having regard to the guidelines specified from time to time by the Reserve Bank of India for buying such currency, where such currency is made available to that bank through a telegraphic transfer.

Schedule GST - Information regarding turnover/gross receipt reported for GST

In this Schedule, please provide the details of all GSTIN No. registered and respective amounts of annual value of outward supplies reported against each GSTIN No., in column (2) and (3) respectively, based on the figures reported in monthly GST returns.

Part B – TI - Computation of total income

Total income for the previous year is required to be computed head-wise as per scheme of the Income-tax Act. Income from all sources should be classified under any one of the heads of income – 'Income from house property', 'Income from business or profession', 'Capital gains' and 'Income from other sources'. Income under each head should be computed separately as per the respective Schedules given in the ITR. Loss from any source should first be set off against income from any other source, under the same head of income, for the current year (*intra-head set-off*). Thereafter, remaining loss under various heads of income can be set off against income computed under other heads, for the current year as provided for in the Schedule CYLA (*inter-head set-off*). Losses brought forward from earlier years under certain heads can also be set off from remaining income for the current year under other heads, as provided for in the Schedule BFLA. The remaining income under various heads for the current year, after set off of current year and brought forward losses, should be aggregated to arrive at the figure of gross total income. The deductions claimed under Chapter VI-A etc. should be reduced therefrom to compute total income for the previous year which is chargeable to tax.

| Field No. | Field Name | Instruction |
|-----------|----------------------------|---|
| 1 | Income from house property | <p>Please enter net income chargeable under the head 'income from house property' as computed at item No. 4 of Schedule HP.</p> <p>In case a loss figure is computed in Schedule HP, please enter nil in this column. The loss figure should instead be taken to Schedule CYLA for set-off against income under other heads for the current year. The unabsorbed house property loss should be taken to</p> |

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| | | Schedule CFL for carry forward to subsequent years, as permissible. |
| 2 | Profits and gains from business or profession | <p>Please enter profit and gains from normal business, from speculative business and from specified business at columns 2(i), 2(ii) and 2(iii) respectively. The figures of profit have to be taken as computed at item No. A38, B43 and C49 of Schedule BP respectively.</p> <p>In case a loss is computed from normal business in Schedule BP, please enter nil in the column 2(i). The loss figure should instead be taken to item E of Schedule BP for intra-head set-off against income from speculative business or specified business, if any, for the current year. The remaining loss from normal business should be taken to Schedule CYLA for inter-head set-off against income under other heads for the current year. Thereafter, the unabsorbed loss from normal business should be taken to Schedule CFL for carry forward to subsequent years, as permissible.</p> <p>In case a loss is computed from speculative or specified business in Schedule BP, please enter nil in the column 2(ii) or 2(iii), as applicable. The loss from speculative or specified business should instead be taken to Schedule CFL for carry forward to subsequent years, as permissible. Such unabsorbed loss can be adjusted against income from speculative business or specified business in future years, as permissible.</p> <p>Please enter the amount of business profits which are chargeable to tax at special rates u/s 115BBF (<i>income from patents</i>) or u/s 115BBG (<i>income from transfer of carbon credits</i>) at column 2(iv).</p> <p>Please enter the aggregate amount of profits and gains from business or profession at column 2(v). In case the computed figure is a loss, please enter nil in column 2(v).</p> |

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| 3 | Capital gains | <p>Please enter the amounts of short-term capital gains (STCG) and long-term capital gains (LTCG) for the year, chargeable to tax at different rates, at columns 3(a) and 3(b) respectively. For this purpose, the figures of STCG and LTCG should be taken as computed at respective items of Schedule CG.</p> <p>In case a loss is computed from STCG or LTCG, please enter nil in the columns 3(a) or 3(b) as applicable. The loss figure should instead be taken to item E of Schedule CG for intra-head set-off against capital gains for the current year. The remaining capital loss should be taken to Schedule CFL for carry forward to subsequent years. Such unabsorbed capital loss can be adjusted against capital gains in future years, as permissible.</p> <p>Please enter the aggregate amount of capital gains at column 3(c). In case the computed figure is a loss, please enter nil in column 3(c).</p> |
| 4 | Income from other sources | <p>Please enter net income under the head 'income from other sources' which is chargeable to tax at normal rates, chargeable to tax at special rates, and income from the activity of owning and maintaining race horses at columns 4(a), 4(b) and 4(c) respectively.</p> <p>In case a loss figure is computed under the head 'income from other sources' which is chargeable to tax at normal rates, please enter nil in the column 4(a). The loss figure should instead be taken to Schedule CYLA for inter-head set-off against income under other heads for the current year.</p> <p>In case a loss figure is computed from the activity of owning and maintaining race horses, please enter nil in the column 4(c). The remaining loss should be taken to Schedule CFL for carry forward to subsequent years. Such unabsorbed loss can be adjusted against income from the activity of owning and maintaining race horses in</p> |

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| | | future years, as permissible. |
| 5 | Total of head wise income | Please enter the aggregate of incomes computed under various heads in this column. |
| 6 | Losses of current year to be set off against 5 | <p>Please enter the aggregate of losses computed under the heads of house property, business and other sources, if any, for the current year, to the extent such losses are permitted to be set-off against positive incomes under other heads for the current year, as per the Schedule CYLA.</p> <p>This figure should be computed as aggregate of total of current year losses set-off with income as per columns (2), (3) and (4) of Schedule CYLA.</p> |
| 7 | Balance after set off current year losses (5-6) | <p>Please enter remaining current year income after inter-head set-off of current year losses.</p> <p>This is an auto-populated figure taken as aggregate of head-wise income [<i>column (5)</i>] as reduced by current year losses allowed to be set-off [<i>column (6)</i>].</p> |
| 8 | Brought forward losses to be set off against 7 | <p>Please enter the aggregate of losses brought forward from earlier years under the heads of house property, business loss, capital loss, loss from horse races and unabsorbed depreciation or allowance, if any, to the extent such brought forward losses etc. are permitted to be set-off against remaining positive incomes under various heads for the current year, as per the Schedule BFLA.</p> <p>This figure should be computed as aggregate of total of brought forward losses, unabsorbed depreciation and unabsorbed allowances set-off with current year income as per columns (2), (3) and (4) of Schedule BFLA.</p> |
| 9 | Gross Total income (7-8) | <p>Please enter remaining current year income after allowing for adjustment of brought forward losses, unabsorbed depreciation and unabsorbed allowances.</p> <p>This is an auto-populated figure taken</p> |

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| | | as balance of current year income [column (7)] as reduced by brought forward losses unabsorbed depreciation and unabsorbed allowances allowed to be set-off against such income [column (8)]. |
| 10 | Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 9 | <p>Please report in this column aggregate of incomes under various heads which are chargeable to tax at special rates and are included in the Gross Total Income computed at column (9).</p> <p>This figure should be taken from column (i) of Schedule SI.</p> |
| 11 | Deductions under Chapter VI-A | <p>Please report deductions claimed under Chapter VI-A of the Income-tax Act in this column. Please ensure to fill up the details of claim of deductions in Schedule VI-A of this ITR form.</p> <p>In column 11(a), the aggregate of claims of deductions in respect of certain payments and deductions in respect of other incomes/other deductions should be entered. This figure should be taken as aggregate of amounts claimed at item (1) and item (3) of Schedule VI-A. The claim here should be limited upto the amount of Gross Total Income [column (9)] as reduced by income chargeable at special rates [column (10)].</p> <p>In column 11(b), the aggregate of claims of deductions in respect of certain incomes should be entered. This figure should be taken as aggregate of amounts claimed at item (2) of Schedule VI-A. The claim here should be limited upto the amount of Gross Total Income [column (9)] as reduced by income chargeable at special rates [column (10)] and profits from specified business [column 2(iii)].</p> <p>In column 11(c), the total claim of deduction under Chapter VI-A should be entered. The claim here should be limited upto the amount of Gross Total Income [column (9)] as reduced by income chargeable at special rates [column (10)].</p> |

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| 12 | Incomes not forming part of total income | <p>Please enter incomes not forming part of total income in column 12. This is an auto-populated figure representing aggregate of deductions/exemption reported at columns 12(a), 12(b) and 12(c) below.</p> <p>In column 12(a), please enter the amount of claim of deductions in respect of undertakings located in Special Economic Zone (SEZ) as per section 10AA. Please ensure to fill up the details of claim of deductions in Schedule 10AA of this ITR form.</p> <p>In column 12(b), please enter the details of income of investment fund which is claimed as exempt under sections 10(23FB) or 10(23FBA).</p> <p>In column 12(c), please enter the details of income of business trust, which is claimed as exempt under sections 10(23FC) or 10(23FCA).</p> |
| 13 | Total income | <p>Please enter the amount of total income chargeable to tax for the previous year at this column.</p> <p>This is an auto-populated figure taken as Gross Total Income [<i>column (9)</i>] as reduced by total deductions claimed under chapter VI-A [<i>column 11(c)</i>] and deductions claimed u/s 10AA [<i>column (12)</i>].</p> |
| 14 | Income chargeable to tax at special rates | <p>Please report in this column aggregate of incomes under various heads which are chargeable to tax at special rates and are included in the Total Income.</p> <p>This figure should be taken from column (i) of Schedule SI.</p> |
| 15 | Net agricultural income/ any other income for rate purpose | <p>Please report in this column net agricultural income or any other income which is required to be aggregated to the total income for the previous year for the purpose of determining the applicable rate of tax.</p> <p>Please ensure to fill up the details of agricultural income in Schedule EI of this ITR form.</p> |
| 16 | Aggregate income (13 - 14 + 15) | Please compute aggregate income in this column as Total Income [<i>column</i>] |

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| | | (13)] reduced by the income chargeable at special rates [column (14)] and increased by the amount of net agricultural income [column (15)] for rate purposes. |
| 17 | Losses of current year to be carried forward | Please report in this column aggregate of losses of current year under various heads which are permitted to be carried forward to subsequent years. This figure should be taken head-wise total of row (xi) of Schedule CFL. |
| 18 | Deemed income under section 115JC | <p>Please report in this column adjusted total income computed u/s 115JC for the purpose of determining Alternate Minimum Tax (AMT) payable for the current year.</p> <p>Please ensure to fill up Schedule AMT of this ITR form.</p> |

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

Tax liability on aggregated total income should be computed at normal applicable rates and should be compared with the Alternate Minimum Tax (AMT) payable on adjusted total income u/s 115JC. The gross tax liability for the year is taken as higher of these two, against which claim of AMT credit and tax reliefs under sections 89/90/90A/91, as admissible, are allowed to arrive at the net tax liability for the year. Interest and fees payable for various defaults in compliance are added thereto to compute the aggregate tax liability. The net amount payable or refundable is computed after claiming credit of prepaid taxes (advance tax, TDS, TCS and self-assessment tax).

| Field No. | Field Name | Instruction |
|------------------|---|---|
| 1 | Tax payable on deemed income under section 115JC | <p>In column 1(a), please enter the amount of the Alternate Minimum Tax (AMT) payable on adjusted total income computed under section 115JC, as per item No. 4 of Schedule AMT.</p> <p>Compute surcharge and health and education cess leviable on AMT in columns 1(b) and 1(c) respectively. In column 1(d), compute the gross tax payable on deemed income as aggregate of AMT, surcharge and cess at columns 1(a), 1(b) and 1(c) respectively.</p> |
| 2 | Tax payable on total income | <p>Please compute tax payable on total income as per normal provisions in this column.</p> <p>In column 2(a), compute tax at normal</p> |

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| | | <p>applicable rates on the aggregated total income, as entered at column 16 of Part B-TI.</p> <p>In column 2(b), please enter the amount of tax chargeable at special rates as per Schedule SI.</p> <p>In case total income chargeable at normal rates exceeds the maximum amount not chargeable to tax, please enter the amount of rebate admissible on net agricultural income in column 2(c).</p> <p>In column 2(d), please compute the tax payable on total income, as indicated therein.</p> <p>Compute surcharge and health and education cess leviable on tax liability in columns 2(e) and 2(f) respectively.</p> <p>In column 2(g), compute the gross tax liability on total income as aggregate of tax, surcharge and cess computed at columns 2(d), 2(e) and 2(f) respectively.</p> |
| 3 | Gross tax payable | Please enter the amount of gross tax liability payable for the year which should be taken as the higher amount of gross AMT liability [<i>column 1(d)</i>] and gross tax payable as per normal provisions [<i>column 2(g)</i>]. |
| 4 | Credit under section 115JD of tax paid in earlier years | <p>In case the gross AMT payable is higher than the gross tax payable as per normal provisions, please enter in this column AMT credit of earlier years utilised against the gross AMT payable for this year.</p> <p>The figure of AMT credit utilised should be taken as per Schedule AMTC.</p> |
| 5 | Tax payable after credit under section 115JD | Please enter the net tax payable for the year after allowing credit of AMT of earlier years (if applicable). |
| 6 | Tax relief | <p>In column 6(a), please enter the amount tax relief claim for taxes paid outside India in respect of countries where DTAA is applicable, as per section 90 or section 90A.</p> <p>In column 6(b), please enter the</p> |

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| | | <p>amount tax relief claim for taxes paid outside India in respect of countries where DTAA is not applicable, as per section 91.</p> <p>In column 6(c), please compute the aggregate of claims of tax relief in the above columns.</p> |
| 7 | Net tax liability (5 – 6c) | In this column, please compute net tax liability payable for the year after allowing the tax relief admissible. |
| 8 | Interest and Fee payable | <p>In column 8(a), please enter the amount of interest chargeable for default in furnishing the return of income as per section 234A.</p> <p>In column 8(b), please enter the amount of interest chargeable for default in payment of advance tax as per section 234B.</p> <p>In column 8(c), please enter the amount of interest chargeable for deferment in payment of advance tax as per section 234C.</p> <p>In column 8(d), please enter the amount of fee payable for default in furnishing the return of income as per section 234F.</p> <p>The fee payable is Rs. 5,000 in case the return is filed after the due date but by the 31st December, 2019. The fee payable is Rs. 10,000 in case the return is filed after 31st December, 2019.</p> <p>However, in case the total income does not exceed Rs. 5 lakh, the fee payable for default in furnishing the return of income u/s 234F shall not exceed Rs. 1,000/-.</p> <p>In column 8(e), please enter the aggregate amount of interest and fee payable, as computed in the above columns.</p> |
| 9 | Aggregate liability (7+8e) | In this column, please enter the aggregate amount of tax, interest and fee payable for the year. |
| 10 | Taxes Paid | In this column, please enter the total amounts of advance tax, TDS, TCS |

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| | | and self-assessment tax for which credit is being claimed in this year. The details of these tax payments should be mentioned at column 15 of Part B-TTI. |
| 11 | Amount payable | In case the aggregate amount payable [column (9)] is higher than the taxes paid for the year [column (10e)], please compute the net amount payable after claiming credit of taxes paid. |
| 12 | Refund | In case the taxes paid for the year [column (10e)] is higher than the aggregate amount payable [column (9)], please compute the net amount refundable. |
| 13 | Details of all Bank Accounts held in India at any time during the previous year | Please provide the details of all the savings/current accounts held by you at any time in India during the previous year. It is not mandatory to provide details of dormant accounts which are not operational for more than 3 years. Please indicate the account in which you would like to get your refund credited irrespective of whether you have refund or not. The account number given should be as per Core Banking Solution (CBS) system of the bank. |
| | IFS Code of the bank (SWIFT code in case of foreign bank) | Please enter the IFS Code of the Bank (11 digits) or as per IBAN in case of foreign bank account. |
| | Name of the Bank | Please enter name of the Bank |
| | Account Number | Please enter account number of the Bank |
| 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? | In case you are a resident in India, and you are a legal or beneficial owner or a beneficiary of any foreign asset or a foreign account, or you have signing authority in any foreign account, or you have income from any foreign source, please tick 'Yes' in this column. Please ensure to furnish details of such foreign assets or foreign accounts etc. in Schedule FA. Else tick 'No'. |

Item No.15 - Tax payments**Part –A - Details of payments of Advance Tax and Self-Assessment Tax**

| Please enter the relevant details of payment of advance tax or self-assessment tax. | | |
|---|--------------------------|---|
| Column No. | Field Name | Instruction |
| 2 | BSR Code | Please enter the seven digit BSR code of Bank at which tax was deposited. |
| 3 | Date of Deposit | Please enter date on which tax was deposited in DD/MM/YYYY format. |
| 4 | Serial Number of Challan | Please enter the Serial Number of Challan. |
| 5 | Amount | Please enter the tax amount deposited. |

Part- B - Details of Tax Deducted at Source on income

| Please enter the relevant details of taxes deducted at source on income other than salary as appearing in Form 16A or Form 16B or Form 16C issued by the tax deductor | | |
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| Column No. | Field Name | Instruction |
| 2 | TDS credit relating to self /other person [<i>Spouse as per section 5A/Other person as per Rule 37BA(2)</i>] | Please specify in this column whether the TDS for which credit is being claimed was deducted in the hands of self or in the hands of other person. Please choose applicable option from the drop down list. |
| 3 | PAN of other person (<i>If TDS credit related to other person</i>) | In case TDS credit relates to other person [<i>as specified in column (2)</i>], please enter PAN of the other person. |
| 4 | TAN of the Deductor/PAN of Tenant/Buyer | Please enter the TAN of the Deductor. In case tax has been deducted at source by the tenant or buyer of immovable property, please provide the PAN of the tenant or the buyer. |
| 5 & 6 | Unclaimed TDS brought forward (b/f) | Please enter details of TDS brought forward for which no credit has been claimed in earlier years. Enter the financial year in which TDS was deducted and amount of TDS in column 5 and column 6 respectively. |
| 7 & 8 | TDS of the current financial year | Please enter the amount of total tax deducted at source for the current financial year. Please provide break-up of TDS deducted in this year in own hands and in hands of spouse as per section 5A or any other person as per rule 37BA(2). |
| 9 & 10 | TDS credit being claimed this year (<i>only if</i> | Please enter the amount of TDS deducted for which credit is being claimed |

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| | <i>corresponding income is being offered for tax this year)</i> | in this year. Please ensure that the corresponding income has also been offered in this year in the relevant head. Please provide break-up of TDS credit being claimed in this year in own hands and in hands of spouse as per section 5A or any other person as per rule 37BA(2). |
| 11 & 12 | Corresponding income offered | Please enter the details of corresponding income offered, in respect of which TDS credit is being claimed, in this year. Please enter the gross amount of income and head of income under which income is offered in column 11 and column 12 respectively. |
| 13 | TDS credit being carried forward | Please enter the amount of remaining TDS credit which is being carried forward to subsequent years. |

Part- C – Details of Tax Collected at Source (TCS)

| Please enter the relevant details of taxes collected at source during the year as appearing in Form 27D issued by the collector. | | |
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| Column No. | Field Name | Instruction |
| 2 | Tax deduction and Tax Collection Account Number of the Collector | Please enter the TAN of the Collector. |
| 3 | Name of the Collector | Please enter the name of the Collector. |
| 4 & 5 | Unclaimed TCS brought forward (b/f) | Please enter details of TCS brought forward for which no credit has been claimed in earlier years. Enter the financial year in which TCS was collected and amount of TCS in column 4 and column 5 respectively. |
| 6 | TCS of the current financial year | Please enter the amount of Tax collected at source for the current financial year. |
| 7 | Amount out of (5) or (6) being claimed this year (only if corresponding income is being offered for tax this year) | Please enter the amount of TCS collected for which credit is being claimed in this year. Please ensure that the corresponding income has also been offered in this year in the relevant head of income. |
| 8 | Amount out of (5) or (6) being carried forward | Please enter the amount of remaining TCS credit which is being carried forward to subsequent years. |

Verification:

In verification part, please enter the name, father's name and PAN of the person who is filing the return.

In case of firm, the return of income can be verified by the Managing Partner of the firm. In case the Managing Partner is not able to verify the return for any unavoidable reason, or there is no Managing Partner, the return can be verified by any other Partner of the firm, who is not a minor.

In case of Limited Liability Partnership (LLP), return of income can be verified by the Designated Partner of the LLP. In case the Designated Partner is not able to verify the return for any unavoidable reason, or there is no Designated Partner, the return can be verified by any other Partner of the LLP.

In case of a local authority, the return of income can be verified by the Principal Officer of the local authority.

In case of any association, the return of income can be verified by the any member of the association or the Principal Officer of the association.

Before signing the verification, please ensure that the information given in the return and the schedules and the amount of total income, deductions, claims and other particulars shown are true and correct and are in accordance with the provisions of the Income-tax Act, 1961 and the Income Tax Rules, 1962. Please note that making a false statement in the return or in the accompanying schedules is liable for prosecution under section 277 of the Income-tax Act, 1961.

BUSINESS CODES FOR ITR FORMS FOR A.Y 2019-20

| Sector | Sub-Sector | Code |
|---|--|-------------|
| AGRICULTURE, ANIMAL HUSBANDRY & FORESTRY | Growing and manufacturing of tea | 01001 |
| | Growing and manufacturing of coffee | 01002 |
| | Growing and manufacturing of rubber | 01003 |
| | Market gardening and horticulture specialties | 01004 |
| | Raising of silk worms and production of silk | 01005 |
| | Raising of bees and production of honey | 01006 |
| | Raising of poultry and production of eggs | 01007 |
| | Rearing of sheep and production of wool | 01008 |
| | Rearing of animals and production of animal products | 01009 |
| | Agricultural and animal husbandry services | 01010 |
| | Soil conservation, soil testing and soil desalination services | 01011 |
| | Hunting, trapping and game propagation services | 01012 |
| | Growing of timber, plantation, operation of tree nurseries and conserving of forest | 01013 |
| | Gathering of tendu leaves | 01014 |
| | Gathering of other wild growing materials | 01015 |
| | Forestry service activities, timber cruising, afforestation and reforestation | 01016 |
| | Logging service activities, transport of logs within the forest | 01017 |
| | Other agriculture, animal husbandry or forestry activity n.e.c | 01018 |
| | | |
| FISH FARMING | Fishing on commercial basis in inland waters | 02001 |
| | Fishing on commercial basis in ocean and coastal areas | 02002 |
| | Fish farming | 02003 |
| | Gathering of marine materials such as natural pearls, sponges, coral etc. | 02004 |
| | Services related to marine and fresh water fisheries, fish hatcheries and fish farms | 02005 |
| | Other Fish farming activity n.e.c | 02006 |
| | | |
| MINING AND QUARRYING | Mining and agglomeration of hard coal | 03001 |
| | Mining and agglomeration of lignite | 03002 |
| | Extraction and agglomeration of peat | 03003 |
| | Extraction of crude petroleum and natural gas | 03004 |
| | Service activities incidental to oil and gas extraction excluding surveying | 03005 |
| | Mining of uranium and thorium ores | 03006 |
| | Mining of iron ores | 03007 |
| | Mining of non-ferrous metal ores, except | 03008 |

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| | uranium and thorium ores | |
| | Mining of gemstones | 03009 |
| | Mining of chemical and fertilizer minerals | 03010 |
| | Mining of quarrying of abrasive materials | 03011 |
| | Mining of mica, graphite and asbestos | 03012 |
| | Quarrying of stones (marble/granite/dolomite), sand and clay | 03013 |
| | Other mining and quarrying | 03014 |
| | Mining and production of salt | 03015 |
| | Other mining and quarrying n.e.c | 03016 |
| | | |
| MANUFACTURING | Production, processing and preservation of meat and meat products | 04001 |
| | Production, processing and preservation of fish and fish products | 04002 |
| | Manufacture of vegetable oil, animal oil and fats | 04003 |
| | Processing of fruits, vegetables and edible nuts | 04004 |
| | Manufacture of dairy products | 04005 |
| | Manufacture of sugar | 04006 |
| | Manufacture of cocoa, chocolates and sugar confectionery | 04007 |
| | Flour milling | 04008 |
| | Rice milling | 04009 |
| | Dal milling | 04010 |
| | Manufacture of other grain mill products | 04011 |
| | Manufacture of bakery products | 04012 |
| | Manufacture of starch products | 04013 |
| | Manufacture of animal feeds | 04014 |
| | Manufacture of other food products | 04015 |
| | Manufacturing of wines | 04016 |
| | Manufacture of beer | 04017 |
| | Manufacture of malt liquors | 04018 |
| | Distilling and blending of spirits, production of ethyl alcohol | 04019 |
| | Manufacture of mineral water | 04020 |
| | Manufacture of soft drinks | 04021 |
| | Manufacture of other non-alcoholic beverages | 04022 |
| | Manufacture of tobacco products | 04023 |
| | Manufacture of textiles (other than by handloom) | 04024 |
| | Manufacture of textiles using handlooms (khadi) | 04025 |
| | Manufacture of carpet, rugs, blankets, shawls etc. (other than by hand) | 04026 |
| | Manufacture of carpet, rugs, blankets, shawls etc. by hand | 04027 |
| | Manufacture of wearing apparel | 04028 |
| | Tanning and dressing of leather | 04029 |
| | Manufacture of luggage, handbags and | 04030 |

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| | the like saddler and harness | |
| | Manufacture of footwear | 04031 |
| | Manufacture of wood and wood products, cork, straw and plaiting material | 04032 |
| | Manufacture of paper and paper products | 04033 |
| | Publishing, printing and reproduction of recorded media | 04034 |
| | Manufacture of coke oven products | 04035 |
| | Manufacture of refined petroleum products | 04036 |
| | Processing of nuclear fuel | 04037 |
| | Manufacture of fertilizers and nitrogen compounds | 04038 |
| | Manufacture of plastics in primary forms and of synthetic rubber | 04039 |
| | Manufacture of paints, varnishes and similar coatings | 04040 |
| | Manufacture of pharmaceuticals, medicinal chemicals and botanical products | 04041 |
| | Manufacture of soap and detergents | 04042 |
| | Manufacture of other chemical products | 04043 |
| | Manufacture of man-made fibers | 04044 |
| | Manufacture of rubber products | 04045 |
| | Manufacture of plastic products | 04046 |
| | Manufacture of glass and glass products | 04047 |
| | Manufacture of cement, lime and plaster | 04048 |
| | Manufacture of articles of concrete, cement and plaster | 04049 |
| | Manufacture of Bricks | 04050 |
| | Manufacture of other clay and ceramic products | 04051 |
| | Manufacture of other non-metallic mineral products | 04052 |
| | Manufacture of pig iron, sponge iron, Direct Reduced Iron etc. | 04053 |
| | Manufacture of Ferro alloys | 04054 |
| | Manufacture of Ingots, billets, blooms and slabs etc. | 04055 |
| | Manufacture of steel products | 04056 |
| | Manufacture of basic precious and non-ferrous metals | 04057 |
| | Manufacture of non-metallic mineral products | 04058 |
| | Casting of metals | 04059 |
| | Manufacture of fabricated metal products | 04060 |
| | Manufacture of engines and turbines | 04061 |
| | Manufacture of pumps and compressors | 04062 |
| | Manufacture of bearings and gears | 04063 |
| | Manufacture of ovens and furnaces | 04064 |
| | Manufacture of lifting and handling equipment | 04065 |
| | Manufacture of other general purpose machinery | 04066 |

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| | Manufacture of agricultural and forestry machinery | 04067 |
| | Manufacture of Machine Tools | 04068 |
| | Manufacture of machinery for metallurgy | 04069 |
| | Manufacture of machinery for mining, quarrying and constructions | 04070 |
| | Manufacture of machinery for processing of food and beverages | 04071 |
| | Manufacture of machinery for leather and textile | 04072 |
| | Manufacture of weapons and ammunition | 04073 |
| | Manufacture of other special purpose machinery | 04074 |
| | Manufacture of domestic appliances | 04075 |
| | Manufacture of office, accounting and computing machinery | 04076 |
| | Manufacture of electrical machinery and apparatus | 04077 |
| | Manufacture of Radio, Television, communication equipment and apparatus | 04078 |
| | Manufacture of medical and surgical equipment | 04079 |
| | Manufacture of industrial process control equipment | 04080 |
| | Manufacture of instruments and appliances for measurements and navigation | 04081 |
| | Manufacture of optical instruments | 04082 |
| | Manufacture of watches and clocks | 04083 |
| | Manufacture of motor vehicles | 04084 |
| | Manufacture of body of motor vehicles | 04085 |
| | Manufacture of parts & accessories of motor vehicles & engines | 04086 |
| | Building & repair of ships and boats | 04087 |
| | Manufacture of railway locomotive and rolling stocks | 04088 |
| | Manufacture of aircraft and spacecraft | 04089 |
| | Manufacture of bicycles | 04090 |
| | Manufacture of other transport equipment | 04091 |
| | Manufacture of furniture | 04092 |
| | Manufacture of jewellery | 04093 |
| | Manufacture of sports goods | 04094 |
| | Manufacture of musical instruments | 04095 |
| | Manufacture of games and toys | 04096 |
| | Other manufacturing n.e.c. | 04097 |
| | Recycling of metal waste and scrap | 04098 |
| | Recycling of non- metal waste and scrap | 04099 |
| | | |
| ELECTRICITY, GAS AND WATER | Production, collection and distribution of electricity | 05001 |
| | Manufacture and distribution of gas | 05002 |
| | Collection, purification and distribution of | 05003 |

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| | water | |
| | Other essential commodity service n.e.c | 05004 |
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| CONSTRUCTION | Site preparation works | 06001 |
| | Building of complete constructions or parts- civil contractors | 06002 |
| | Building installation | 06003 |
| | Building completion | 06004 |
| | Construction and maintenance of roads, rails, bridges, tunnels, ports, harbour, runways etc. | 06005 |
| | Construction and maintenance of power plants | 06006 |
| | Construction and maintenance of industrial plants | 06007 |
| | Construction and maintenance of power transmission and telecommunication lines | 06008 |
| | Construction of water ways and water reservoirs | 06009 |
| | Other construction activity n.e.c. | 06010 |
| | | |
| REAL ESTATE AND RENTING SERVICES | Purchase, sale and letting of leased buildings (residential and non-residential) | 07001 |
| | Operating of real estate of self-owned buildings (residential and non-residential) | 07002 |
| | Developing and sub-dividing real estate into lots | 07003 |
| | Real estate activities on a fee or contract basis | 07004 |
| | Other real estate/renting services n.e.c | 07005 |
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| RENTING OF MACHINERY | Renting of land transport equipment | 08001 |
| | Renting of water transport equipment | 08002 |
| | Renting of air transport equipment | 08003 |
| | Renting of agricultural machinery and equipment | 08004 |
| | Renting of construction and civil engineering machinery | 08005 |
| | Renting of office machinery and equipment | 08006 |
| | Renting of other machinery and equipment n.e.c. | 08007 |
| | Renting of personal and household goods n.e.c. | 08008 |
| | Renting of other machinery n.e.c. | 08009 |
| | | |
| WHOLESALE AND RETAIL TRADE | Wholesale and retail sale of motor vehicles | 09001 |
| | Repair and maintenance of motor vehicles | 09002 |
| | Sale of motor parts and accessories- wholesale and retail | 09003 |
| | Retail sale of automotive fuel | 09004 |

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| | General commission agents, commodity brokers and auctioneers | 09005 |
| | Wholesale of agricultural raw material | 09006 |
| | Wholesale of food & beverages and tobacco | 09007 |
| | Wholesale of household goods | 09008 |
| | Wholesale of metals and metal ores | 09009 |
| | Wholesale of household goods | 09010 |
| | Wholesale of construction material | 09011 |
| | Wholesale of hardware and sanitary fittings | 09012 |
| | Wholesale of cotton and jute | 09013 |
| | Wholesale of raw wool and raw silk | 09014 |
| | Wholesale of other textile fibres | 09015 |
| | Wholesale of industrial chemicals | 09016 |
| | Wholesale of fertilizers and pesticides | 09017 |
| | Wholesale of electronic parts & equipment | 09018 |
| | Wholesale of other machinery, equipment and supplies | 09019 |
| | Wholesale of waste, scrap & materials for re-cycling | 09020 |
| | Retail sale of food, beverages and tobacco in specialized stores | 09021 |
| | Retail sale of other goods in specialized stores | 09022 |
| | Retail sale in non-specialized stores | 09023 |
| | Retail sale of textiles, apparel, footwear, leather goods | 09024 |
| | Retail sale of other household appliances | 09025 |
| | Retail sale of hardware, paint and glass | 09026 |
| | Wholesale of other products n.e.c | 09027 |
| | Retail sale of other products n.e.c | 09028 |
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| HOTELS, RESTAURANTS AND HOSPITALITY SERVICES | Hotels – Star rated | 10001 |
| | Hotels – Non-star rated | 10002 |
| | Motels, Inns and Dharmshalas | 10003 |
| | Guest houses and circuit houses | 10004 |
| | Dormitories and hostels at educational institutions | 10005 |
| | Short stay accommodations n.e.c. | 10006 |
| | Restaurants – with bars | 10007 |
| | Restaurants – without bars | 10008 |
| | Canteens | 10009 |
| | Independent caterers | 10010 |
| | Casinos and other games of chance | 10011 |
| | Other hospitality services n.e.c. | 10012 |
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| TRANSPORT & LOGISTICS SERVICES | Travel agencies and tour operators | 11001 |
| | Packers and movers | 11002 |
| | Passenger land transport | 11003 |
| | Air transport | 11004 |
| | Transport by urban/sub-urban railways | 11005 |

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| | Inland water transport | 11006 |
| | Sea and coastal water transport | 11007 |
| | Freight transport by road | 11008 |
| | Freight transport by railways | 11009 |
| | Forwarding of freight | 11010 |
| | Receiving and acceptance of freight | 11011 |
| | Cargo handling | 11012 |
| | Storage and warehousing | 11013 |
| | Transport via pipelines (transport of gases, liquids, slurry and other commodities) | 11014 |
| | Other Transport & Logistics services n.e.c | 11015 |
| | | |
| POST AND TELECOMMUNICATION SERVICES | Post and courier activities | 12001 |
| | Basic telecom services | 12002 |
| | Value added telecom services | 12003 |
| | Maintenance of telecom network | 12004 |
| | Activities of the cable operators | 12005 |
| | Other Post & Telecommunication services n.e.c | 12006 |
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| FINANCIAL INTERMEDIATION SERVICES | Commercial banks, saving banks and discount houses | 13001 |
| | Specialised institutions granting credit | 13002 |
| | Financial leasing | 13003 |
| | Hire-purchase financing | 13004 |
| | Housing finance activities | 13005 |
| | Commercial loan activities | 13006 |
| | Credit cards | 13007 |
| | Mutual funds | 13008 |
| | Chit fund | 13009 |
| | Investment activities | 13010 |
| | Life insurance | 13011 |
| | Pension funding | 13012 |
| | Non-life insurance | 13013 |
| | Administration of financial markets | 13014 |
| | Stock brokers, sub-brokers and related activities | 13015 |
| | Financial advisers, mortgage advisers and brokers | 13016 |
| | Foreign exchange services | 13017 |
| | Other financial intermediation services n.e.c. | 13018 |
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| COMPUTER AND RELATED SERVICES | Software development | 14001 |
| | Other software consultancy | 14002 |
| | Data processing | 14003 |
| | Database activities and distribution of electronic content | 14004 |
| | Other IT enabled services | 14005 |
| | BPO services | 14006 |
| | Cyber café | 14007 |
| | Maintenance and repair of office, | 14008 |

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| | accounting and computing machinery | |
| | Computer training and educational institutes | 14009 |
| | Other computation related services n.e.c. | 14010 |
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| RESEARCH AND DEVELOPMENT | Natural sciences and engineering | 15001 |
| | Social sciences and humanities | 15002 |
| | Other Research & Development activities n.e.c. | 15003 |
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| PROFESSIONS | Legal profession | 16001 |
| | Accounting, book-keeping and auditing profession | 16002 |
| | Tax consultancy | 16003 |
| | Architectural profession | 16004 |
| | Engineering and technical consultancy | 16005 |
| | Advertising | 16006 |
| | Fashion designing | 16007 |
| | Interior decoration | 16008 |
| | Photography | 16009 |
| | Auctioneers | 16010 |
| | Business brokerage | 16011 |
| | Market research and public opinion polling | 16012 |
| | Business and management consultancy activities | 16013 |
| | Labour recruitment and provision of personnel | 16014 |
| | Investigation and security services | 16015 |
| | Building-cleaning and industrial cleaning activities | 16016 |
| | Packaging activities | 16017 |
| | Secretarial activities | 16018 |
| | Other professional services n.e.c. | 16019 |
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| EDUCATION SERVICES | Primary education | 17001 |
| | Secondary/ senior secondary education | 17002 |
| | Technical and vocational secondary/ senior secondary education | 17003 |
| | Higher education | 17004 |
| | Education by correspondence | 17005 |
| | Coaching centres and tuitions | 17006 |
| | Other education services n.e.c. | 17007 |
| | | |
| HEALTH CARE SERVICES | General hospitals | 18001 |
| | Speciality and super speciality hospitals | 18002 |
| | Nursing homes | 18003 |
| | Diagnostic centres | 18004 |
| | Pathological laboratories | 18005 |
| | Independent blood banks | 18006 |
| | Medical transcription | 18007 |
| | Independent ambulance services | 18008 |
| | Medical suppliers, agencies and stores | 18009 |

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| | Medical clinics | 18010 |
| | Dental practice | 18011 |
| | Ayurveda practice | 18012 |
| | Unani practice | 18013 |
| | Homeopathy practice | 18014 |
| | Nurses, physiotherapists or other para-medical practitioners | 18015 |
| | Veterinary hospitals and practice | 18016 |
| | Medical education | 18017 |
| | Medical research | 18018 |
| | Practice of other alternative medicine | 18019 |
| | Other healthcare services | 18020 |
| | | |
| SOCIAL AND COMMUNITY WORK | Social work activities with accommodation (orphanages and old age homes) | 19001 |
| | Social work activities without accommodation (Creches) | 19002 |
| | Industry associations, chambers of commerce | 19003 |
| | Professional organisations | 19004 |
| | Trade unions | 19005 |
| | Religious organizations | 19006 |
| | Political organisations | 19007 |
| | Other membership organisations n.e.c. (rotary clubs, book clubs and philatelic clubs) | 19008 |
| | Other Social or community service n.e.c | 19009 |
| | | |
| CULTURE AND SPORT | Motion picture production | 20001 |
| | Film distribution | 20002 |
| | Film laboratories | 20003 |
| | Television channel productions | 20004 |
| | Television channels broadcast | 20005 |
| | Video production and distribution | 20006 |
| | Sound recording studios | 20007 |
| | Radio - recording and distribution | 20008 |
| | Stage production and related activities | 20009 |
| | Individual artists excluding authors | 20010 |
| | Literary activities | 20011 |
| | Other cultural activities n.e.c. | 20012 |
| | Circuses and race tracks | 20013 |
| | Video Parlours | 20014 |
| | News agency activities | 20015 |
| | Library and archives activities | 20016 |
| | Museum activities | 20017 |
| | Preservation of historical sites and buildings | 20018 |
| | Botanical and zoological gardens | 20019 |
| | Operation and maintenance of sports facilities | 20020 |
| | Activities of sports and game schools | 20021 |
| | Organisation and operation of | 20022 |

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| | indoor/outdoor sports and promotion and production of sporting events | |
| | Other sporting activities n.e.c. | 20023 |
| | Other recreational activities n.e.c. | 20024 |
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| OTHER SERVICES | Hair dressing and other beauty treatment | 21001 |
| | Funeral and related activities | 21002 |
| | Marriage bureaus | 21003 |
| | Pet care services | 21004 |
| | Sauna and steam baths, massage salons etc. | 21005 |
| | Astrological and spiritualists' activities | 21006 |
| | Private households as employers of domestic staff | 21007 |
| | Other services n.e.c. | 21008 |
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| EXTRA TERRITORIAL ORGANISATIONS AND BODIES | Extra territorial organisations and bodies (IMF, World Bank, European Commission etc.) | 22001 |

*n.e.c. – not elsewhere classified