

General Instructions

These instructions are guidelines to help the taxpayers for filling the particulars in Income-tax Return Form-4 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 during the Financial Year 2018-19.

2. Who is eligible to use this Return Form

This Return Form is to be used by an individual or HUF, who is resident other than not ordinarily resident, or a Firm (other than LLP) which is a resident, whose total income for the assessment year 2019-20 does not exceed Rs.50 lakh and who has income under the following heads:-

- (a) Income from business where such income is computed on presumptive basis under Section 44AD (i.e. Gross Turnover upto Rs. 2 crore) or Section 44AE (income from goods carriage upto ten vehicles); or
- (b) Income from Profession where such income is computed on presumptive basis under Section 44ADA (i.e. Gross receipt upto Rs. 50 lakh); or
- (c) Income from Salary/ Pension; or
- (d) Income from One House Property; or
- (e) Income from Other Sources.

Note 1: The income computed on presumptive basis under sections 44AD or 44AE or 44ADA shall be presumed to have been computed after giving full effect to every loss, allowance, depreciation or deduction under the Income-tax Act.

Note 2: Further, in a case where the income of another person like spouse, minor child, etc. is to be clubbed with the income of the assessee, this Return Form can be used only if the income being clubbed falls into the above income categories.

3. Who is not eligible to use this Return Form

A. This Return Form should not be used by a person who –

- (a) is a Director in a company;
- (b) has held any unlisted equity shares at any time during the previous year;
- (c) has any asset (including financial interest in any entity) located outside India;
- (d) has signing authority in any account located outside India; or
- (e) has income from any source outside India.

B. This return form also cannot be used by a person who has any income of the following nature during the previous year:-

- (a) Profits and gains from business and professions which is not required to be computed u/s 44AD, 44ADA or 44AE, such as income from speculative business, agency business, commission or brokerage income etc.;

- (b) Capital gains;
- (c) Income from more than one house property;
- (d) Income under the head other sources which is of following nature:-
 - (i) winnings from lottery;
 - (ii) activity of owning and maintaining race horses;
 - (iii) income taxable at special rates under section 115BBDA or section 115BBE;
- (e) income to be apportioned in accordance with provisions of section 5A; or
- (f) agricultural income in excess of ₹5,000.

C. Further, this return form also cannot be used by a person who has any claims of loss/deductions/relief/tax credit etc. of the following nature:-

- (a) any brought forward loss or loss to be carried forward under any head of income;
- (b) loss under the head 'Income from other sources';
- (c) any claim of relief under section 90, 90A or section 91;
- (d) any claim of deduction under section 57, other than deduction under clause (iia) thereof (*relating to family pension*); or
- (e) any claim of credit of tax deducted at source in the hands of any other person.

4. SUGAM form is not mandatory

Form ITR-4 (Sugam) is a simplified return form to be used by an assessee, at his option, if he is eligible to declare profits and gains from business and profession on presumptive basis under section 44AD, 44ADA or 44AE. However, in case the assessee keeps and maintains all books of accounts and other documents referred to in section 44AA, and also gets his accounts audited and obtains an audit report as per section 44AB, filling up the Form ITR-4 (Sugam) is not mandatory. In such a case, other regular return forms viz. ITR-3 or ITR-5, as applicable, should be used and not this Form.

5. Annexure-less Return Form

No document (including TDS Certificate) should be attached to this Return Form. All such documents enclosed with this Return Form will be detached and returned to the person filing the return.

6. Manner of filing this Return Form

This Return Form can be filed with the Income-tax Department in any of the following ways—

- (A) 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.

- (B) in paper form, at the designated offices of Income-tax Department, along with duly signed Form ITR-V. This mode of furnishing return is permissible only in case of super senior citizens (*i.e. an individual of the age of 80 years or more at any time during the previous year*).

7. **Filling out the acknowledgment**

Only one copy of this Return Form is required to be filed. Where the Return Form is furnished in paper form, the acknowledgment/ITR-V should be duly filled.

8. **Obligation to file return**

Every individual or HUF whose total income before allowing deductions under Chapter VI-A of the Income-tax Act, exceeds the maximum amount which is not chargeable to income tax is obligated to furnish his return of income. The claim of deduction(s) under Chapter VI-A is to be mentioned in Part C of this Return Form. The maximum amount which is not chargeable to income tax for Assessment Year 2019-20, in case of different categories, is as under :-

Sl. No.	Category	Amount (in ₹)
(i)	In case of an individual who is below the age of 60 years or a Hindu Undivided Family (HUF)	2,50,000
(ii)	In case of an individual, being resident in India, who is of the age of 60 years or more at any time during the financial year 2018-19 but below the age of 80 years.	3,00,000
(iii)	In case of an individual, being resident in India, who is of the age of 80 years or more at any time during the financial year 2018-19.	5,00,000

In case of firms, every firm is required to furnish the return of income in this ITR Form, where profits or gains from business or profession are computed on presumptive basis under section 44AD, section 44ADA or section 44AE.

Item by Item Instructions to fill up the Return Form

Part-A – General Information

Field No.	Field Name	Instruction
A1	First Name	Enter the First Name as per PAN card
A2	Middle Name	Enter the Middle Name as per PAN card
A3	Last Name	Enter the Last Name as per PAN card
A4	PAN	Enter the PAN as in PAN card
A5	Date of Birth	Enter the Date of Birth as per the PAN card
A6	Flat/ Door/ Block No.	Enter the Flat or House Number
A7	Name of Premises/ Building / Village	Enter the name of the Premises or Building or Apartment or Village
A8	Road/ Street/Post Office	Enter the name of the Post office or Road or Street in which the house is situated

A9	Area/ Locality	Enter the name of area or locality in which the house is situated
A10	Town/ City/ District	Enter the name of town or City or District in which the house is situated
A11	State	Select the name of State from the dropdown
A12	Country	Enter the name of Country as India
A13	PIN Code/ Zip Code	Enter the PIN Code/ Zip Code of the Post Office
A14	Aadhaar Number (12 digits) / Aadhaar Enrolment Id (28 digits)	Enter the Aadhaar Number (12 digits) as mentioned in Aadhaar Card. In case Aadhaar number has been applied for but not yet allotted, please enter the Aadhaar Enrolment number (28 digits).
A15	Status	Please tick the applicable check box, indicating the status under which the return is being filed- (a) Individual (b) Hindu Undivided Family (HUF) (c) Firm (other than Limited Liability Partnership)
A16	Residential/ Office Phone Number with STD code/ Mobile No.1	Enter the residential or office landline number with STD code, or enter PAN holder's mobile number. This will be used for official communication with the PAN holder.
A17	Mobile No.2	Enter the mobile number of PAN holder or that of any other person, as an alternative number for communication.
A18	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.
A19	Nature of Employment	In case of individuals, please tick the applicable check box- (a) If you are a Government Employee, tick 'Govt' (b) If you are an employee of Public Sector Enterprise (whether Central or State Government), tick 'PSU' (c) If you are drawing pension, tick 'Pensioners' (d) If you are an employee of Private Sector concern, tick 'Others'
A20	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 filed in pursuance to an order under section 119(2)(b) condoning the delay, tick '119(2)(b)'
	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 check box - (a) If filed in response to a notice under section 139(9), tick '139(9)' (b) If filed in response to notice under section 142(1), tick '142(1)'

		(c) If filed in response to notice under section 148, tick '148' (d) If filed in response to notice under section 153A, tick '153A' (e) If filed in response to notice under section 153C, tick '153C'.
A21	If revised/defective, 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), please enter the acknowledgement number and date of filing of the original return.
A22	If filed in response to notice u/s 139(9)/142(1)/148/153A/153C or order u/s 119(2)(b)- enter Unique Number & Date of such Notice or Order	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, please enter the Unique number and date of the relevant statutory Notice or condonation order.
A23	Whether this return is being filed by a representative assessee	Please tick the applicable check box. In case the return is being a filed by representative assessee, please furnish the following information:- (a) Name of the representative (b) Capacity of the representative (<i>select from drop down list</i>) (c) Address of the representative (d) PAN of the representative

Part B – Gross Total Income

Field No.	Field Name	Instruction
Income from salary/pension		
B1	Income from Business & Profession	In this field, please enter the aggregate of Income chargeable under Business or Profession, as appearing in item No. E8 of Schedule BP.
B2(i)	Gross Salary	This is an auto-populated field representing aggregate of the amounts entered at fields (ia), (ib) and (ic) below.
B2(i)(a)	Salary as per section 17(1)	Please enter the Salary as per Part B of Form 16
B2(i)(b)	Value of perquisites as per section 17(2)	Please enter the Value of perquisites as per Part B of Form 16
B2(i)(c)	Profits in lieu of salary as per section 17(3)	Please enter the Profits in lieu of salary as per Part B of Form 16
B2(ii)	Less allowances to the extent exempt u/s 10	Please select the allowances from the drop down (<i>as per list</i>) and enter the amount which is exempt. In case multiple allowances are claimed as exempt, please enter details of each allowance as separate line item.
	List of allowances (<i>to be provided</i>)	Sec 10(5)- Leave Travel concession/assistance

	<i>in drop down)</i>	<p>Sec 10(6)- Remuneration received as an official, by whatever name called, of an Embassy, High Commission etc.</p> <p>Sec 10(7)- Allowances or perquisites paid or allowed as such outside India by the Government to a citizen of India for rendering services outside India</p> <p>Sec 10(10)- Death–cum-retirement gratuity received</p> <p>Sec 10(10A)- Commuted value of pension received</p> <p>Sec 10(10AA)- Earned leave encashment on retirement</p> <p>Sec 10(10B)(i)- Retrenchment Compensation received in respect of schemes not approved</p> <p>Sec 10(10B)(ii)- Retrenchment Compensation received in respect of approved scheme</p> <p>Sec 10(10C)- Amount received/receivable on voluntary retirement or termination of service</p> <p>Sec 10(10CC)- Tax paid by employer on non-monetary perquisite</p> <p>Sec 10(13A)- House rent allowance</p> <p>Sec 10(14)(i)- Prescribed allowances or benefits specifically granted to meet expenses incurred in performance of duties of office or employment</p> <p>Sec 10(14)(ii)- Prescribed allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate for increased cost of living.</p> <p>Any Other - In case of any other allowances enter the details in a text box provided.</p>
B2(iii)	Net Salary (i – ii)	This is an auto-populated field representing the net amount, after deducting the exempt allowances [B2(ii)] from the Gross Salary [B2(i)]
B2(iv)	Deductions u/s 16 (iva + ivb + ivc)	This is an auto-populated field representing aggregate of the amounts entered at fields (iva), (ivb) and (ivc) below.
B2(iv)(a)	Standard Deduction u/s 16(ia)	Please enter the Standard Deduction admissible u/s 16(ia) (as per Part B of Form 16)
B2(iv)(b)	Entertainment allowance u/s 16(ii)	Please enter the amount of Entertainment allowance admissible as deduction u/s 16(ii) (as per Part B of Form 16)
B2(iv)(c)	Professional tax u/s 16(iii)	Please enter the amount of Professional tax paid which is admissible as deduction u/s 16(iii) (as per Part B of Form 16)
B2(v)	Income chargeable under the Head ‘Salaries’ (iii - iv)	This is an auto-populated field representing the net amount, after claiming deductions under section 16 [B2(iv)] against the Net Salary [B2(iii)]

Income from house property		
B3	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 consist of a house, or part of a house, which is self-occupied, or treated as self-occupied u/s 23(2), tick 'Self-Occupied' (b) If the house property, or part thereof, was actually let out during whole or part of the year, tick 'Let Out' (c) If the house property, or part thereof, is deemed to be let out u/s 23(4), tick 'Deemed Let Out'
B3(i)	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.
B3(ii)	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.
B3(iii)	Annual Value (i – ii)	This is an auto-populated field representing the amount of Gross rent [B3(i)] as reduced by Tax paid to local authorities [B3(ii)].
B3(iv)	30% of Annual Value	Please enter 30% of Annual Value so arrived at.
B3(v)	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.
B3(vi)	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.

B3(vii)	Income chargeable under the head 'House Property' (iii – iv – v) + vi	<p>This is an auto-populated field which represents the income chargeable under the head 'House Property'.</p> <p>The same is computed as Annual Value [B3(iii)] less Standard deduction [B3(iv)] less Interest payable on borrowed capital [B3(v)], including the arrears/unrealized rent, if any [B3(vi)].</p> <p>If the net computation under the head 'House Property' is a loss, the same can be set-off against income under any other head, only to the extent such loss does not exceed Rs. 2 lakh.</p> <p>In case loss under house property exceeds Rs.2 lakh, and the remaining loss is required to be carried forward, other regular ITR Form should be used and not the Form ITR-1 (Sahaj).</p>
Income from other Sources		
B4	Income from other Sources	<p>Please select the nature of income from the drop down (as per list given below) and enter the amount of income.</p> <p>In case multiple items of income are to be reported, please enter details of each income as separate line item.</p> <p><u>List of category of income:-</u></p> <p>(a) Interest from Savings Bank Account (b) Interest from Deposit (Bank/Post Office/ Cooperative Society) (c) Interest from Income Tax Refund (d) Family pension (e) Any Other - In case of any other income enter the details in a text box provided.</p>
	Less: Deduction u/s 57(iia) (In case of family pension only)	<p>In case you have reported family pension as one of the sources of income in the above column, please enter the amount of deduction admissible as per section 57(iia) [i.e. 1/3 of the amount of family pension received, or rupees fifteen thousand, whichever is less].</p>
B5	Gross Total Income (B1+B2+B3+B4)	<p>This is an auto-populated field which represents the aggregate of 'Income from Salary' [B2(v)] , 'House Property' [B3(vii)] and 'Income from Other Sources' (B4).</p>

Part –C – Deductions and taxable total income

In this part, please provide the details of deduction under Chapter VI-A claimed and computation of taxable total income during the year-

Column No.	Section	Nature of deduction	Instruction
C1	80C	Deduction in respect of life insurance premia, deferred annuity, contributions to provident fund, subscription to certain equity shares or debentures, etc.	<p>Please enter the amount paid or deposited towards life insurance premium, contribution to any Provident Fund set up by the Government, employees contribution to a recognised Provident Fund or an approved superannuation fund, contribution to deferred annuity plan, subscription to National Savings Certificates, tuition fees, payment or repayment of amounts borrowed for purposes of purchase/ construction of a residential house, and other similar payments/ investments which are eligible for deduction under section 80C of the Income-tax Act.</p> <p>The aggregate amount of deductions admissible u/s 80C, 80CCC and 80CCD (1) shall be restricted to maximum limit of Rs.1,50,000.</p>
C2	80CCC	Deduction in respect of contribution to certain Pension Funds	<p>Please enter the amount paid towards any annuity plan of LIC or any other insurer for receiving pension from the pension fund, which is eligible for deduction under section 80CCC.</p> <p>The aggregate amount of deductions admissible u/s 80C, 80CCC and 80CCD (1) shall be restricted to maximum limit of Rs. 1,50,000.</p>
C3	80CCD(1)	Deduction in respect of contribution to pension scheme of Central Government	<p>Please enter the total amount paid or deposited during the year, in your account under a pension scheme notified by the Central Government, which is eligible for deduction under sub-section (1) of section 80CCD.</p> <p>The aggregate amount of deductions admissible u/s 80C, 80CCC and 80CCD (1) shall be restricted to maximum limit of Rs. 1,50,000.</p>
C4	80CCD(1B)	Deduction in respect of contribution to pension scheme of Central Government	<p>Please enter the amount paid or deposited during the year, in your account under a pension scheme notified by the Central Government, which is eligible for deduction under sub-section (1B) of section 80CCD.</p> <p>The amount eligible under this sub-section is subject to a maximum limit of Rs. 50,000 and further condition that no claim should have been made under sub-section (1) in respect of the same amount.</p>

C5	80CCD(2)	Deduction in respect of contribution of employer to pension scheme of Central Government	Please enter the amount of employer's contribution paid during the year to your account under a pension scheme notified by the Central Government, which is eligible for deduction under sub-section (2) of section 80CCD. The amount eligible is subject to maximum limit of 10% of salary.																																									
C6	80CCG	Deduction in respect of investment made under an equity savings scheme	Please enter the amount of investment made in listed equity shares or listed units of an equity oriented fund, notified as Equity Saving Scheme, which is eligible for deduction under section 80CCG. The amount eligible is 50% of the investment made, subject to maximum limit of Rs 50,000/- and further conditions specified therein.																																									
C7	80D	Deduction in respect of health insurance premia	<p>Please select the claim of medical expenditure or health insurance premium from the drop down and enter the actual amount paid during the year. In case of multiple claims, details of each claim should be provided as a separate line item.</p> <p>The eligible amount of deduction u/s 80D in various cases, is subject to maximum limit as given below:-</p> <table border="1" data-bbox="802 1037 1554 1585"> <thead> <tr> <th rowspan="2">Particulars</th> <th colspan="2">Case-1</th> <th colspan="2">Case-2</th> <th colspan="2">Case-3</th> </tr> <tr> <th>Self & Family (no one of them is a senior citizen)</th> <th>Parents (no one of them is a senior citizen)</th> <th>Self & Family (no one of them is a senior citizen)</th> <th>Parents (atleast one of them is a senior citizen)</th> <th>Self & Family (atleast one of them is a senior citizen)</th> <th>Parents (atleast one of them is a senior citizen)</th> </tr> </thead> <tbody> <tr> <td>Medical Insurance, etc.*</td> <td>25,000</td> <td>25,000</td> <td>25,000</td> <td>50,000</td> <td>50,000</td> <td>50,000</td> </tr> <tr> <td>Medical Expenditure**</td> <td>--</td> <td>--</td> <td>--</td> <td>50,000</td> <td>50,000</td> <td>50,000</td> </tr> <tr> <td>Maximum deduction allowable</td> <td>25,000</td> <td>25,000</td> <td>25,000</td> <td>50,000</td> <td>50,000</td> <td>50,000</td> </tr> <tr> <td>Aggregate amount of deduction allowable u/s 80D</td> <td colspan="2">50,000</td> <td colspan="2">75,000</td> <td colspan="2">1,00,000</td> </tr> </tbody> </table> <p>* Includes (i) contribution to the Central Government Health Scheme/notified scheme for self & family; and (ii) amount paid for preventive health check-up up to Rs.5,000/-.</p> <p>** Allowable only if no amount is paid for medical insurance.</p> <p>Note 1: The payment for preventive health check-up can only be made in cash, other payments must be made by non-cash mode.</p> <p>Note 2: Finance Act, 2018 amended section 80D of the Act to provide that in case of single premium health insurance policy having cover of more than</p>	Particulars	Case-1		Case-2		Case-3		Self & Family (no one of them is a senior citizen)	Parents (no one of them is a senior citizen)	Self & Family (no one of them is a senior citizen)	Parents (atleast one of them is a senior citizen)	Self & Family (atleast one of them is a senior citizen)	Parents (atleast one of them is a senior citizen)	Medical Insurance, etc.*	25,000	25,000	25,000	50,000	50,000	50,000	Medical Expenditure**	--	--	--	50,000	50,000	50,000	Maximum deduction allowable	25,000	25,000	25,000	50,000	50,000	50,000	Aggregate amount of deduction allowable u/s 80D	50,000		75,000		1,00,000	
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			<p>one year, the deduction shall be allowed on proportionate basis for the number of years for which health insurance cover is provided, subject to the monetary limits specified above.</p> <p>Here</p> <p>(i) “family” means the spouse and dependent children of the employee.</p> <p>(ii) “Senior citizen” means an individual resident in India who is of the age of sixty years or more at any time during the relevant previous year.</p>
C8	80DD	Deduction in respect of maintenance including medical treatment of a dependent who is a person with disability	<p>Please enter the details of expenditure actually incurred for medical treatment, training and rehabilitation of a dependent person with disability by selecting the appropriate options from the drop down.</p> <ol style="list-style-type: none"> 1. Dependent person with disability 2. Dependent person with severe disability <p>The amount eligible for deduction is subject to maximum limit of ₹ 75,000, in case of dependent person with disability, and ₹ 1,25,000 in case of dependent person with severe disability.</p>
C9	80DDB	Deduction in respect of medical treatment etc.	<p>Please enter the details of expenditure actually incurred on medical treatment of specified diseases for self, dependent or a member of HUF. Please select the appropriate options from the drop down menu and enter relevant amount.</p> <ol style="list-style-type: none"> 1. Self or Dependent 2. Senior Citizen – Self or Dependent <p>The amount eligible for deduction is subject to a maximum limit of ₹ 40,000 during the year. However, in case of senior citizen the applicable limit is ₹1,00,000.</p>
C10	80E	Deduction in respect of interest on loan taken for higher education	<p>Please enter the amount paid during the year by way of interest on loan taken from any financial institution or approved charitable institution for the purpose of pursuing higher education of self or relative which is eligible for deduction u/s 80E.</p>
C11	80EE	Deduction in respect of interest on loan taken for residential house property	<p>Please enter the amount paid during the year by way of interest on loan taken from any financial institution for the purposes of acquisition of a residential property, which is eligible for deduction u/ 80EE.</p> <p>The amount eligible for deduction is subject to a maximum limit of ₹ 50,000 during the year and further conditions specified in sub-section (3) of section 80EE.</p>

C12	80G	Deduction in respect of donations to certain funds, charitable institutions, etc.	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.
C13	80GG	Deduction in respect of rents paid	Please enter the amount paid during the year towards rent in respect of any furnished/unfurnished residential accommodation, in excess of 10% of total income, which is eligible for deduction u/s 80GG. The amount eligible for deduction is subject to a maximum limit of ₹ 60,000 during the year and further conditions specified therein.
	80GGA	Deduction in respect of certain donations for scientific research or rural development	Please enter the amount of donation made during the year to a research association, university, college or other institution, public sector company, local authority or an approved association or institution for carrying out scientific research, or research in social science or statistical research or implementation of rural development programme or carrying out any eligible project or scheme, which is eligible for deduction u/s 80GGA.
C14	80GGC	Deduction in respect of contributions given by any person to Political parties	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. This deduction is not admissible for any sum contributed by way of cash.
C15	80TTA	Deduction in respect of interest on deposits in savings account	Please enter the amount of income by way of interest on deposits in savings account(s) with a bank or a co-operative bank or a post office which is eligible for deduction u/s 80TTA. The amount eligible for deduction u/s 80TTA is subject to a maximum limit of ₹ 10,000 during the year.
C16	80TTB	Deduction in respect of interest on deposits in case of senior citizens	This deduction can be claimed only by a senior citizen. If you are a senior citizen, please enter the amount of income by way of interest on deposits with a bank or a co-operative bank or a post office which is eligible for deduction u/s 80TTB. The amount eligible for deduction u/s 80TTB is subject to a maximum limit of ₹ 50,000 during the year.

C17	80U	Deduction in case of a person with disability	This deduction can be claimed only by a resident individual who is certified by the medical authority to be a person with disability. If you are a person with disability, please enter the amount eligible for deduction by selecting the appropriate options: 1. Self with Disability - ₹ 75,000 2. Self with Severe disability - ₹ 1,25,000
C18		Total Deductions	Please enter the aggregate amount of deductions claimed under Chapter VI-A.
C19		Taxable Total Income	This is an auto-populated field representing the Total Income which is computed as Gross Total Income [B5] reduced by claim of total deductions [C1].

Part –D – Tax Computation and Tax Status

Field No.	Field Name	Instruction
D1	Tax payable on total income	Please compute the amount of tax payable on Total Income as per the tax computation table given below.
D2	Rebate u/s 87A	If you are a resident individual, whose total income does not exceed ₹3,50,000, you can claim rebate of income-tax u/s 87A, of an amount equal to income-tax payable, or ₹2,500, whichever is less.
D3	Tax payable after Rebate	Please enter the tax payable after claiming rebate (D1 – D2).
D4	Health and Education Cess @4%	Please compute health and education cess @4% of the tax after rebate. (i.e. 4% of D3)
D5	Total Tax & Cess	Please enter the sum of tax after rebate and health & education cess. (D3 + D4)
D6	Relief u/s 89	Please enter the amount of tax relief admissible u/s 89(1), computed as per Form 10E or as mentioned in Part B of Form 16, in respect of arrears or advances of salary received during the year.
D7	Balance Tax After Relief	Please enter the difference of amount between Total Tax & cess and Relief u/s 89.
D8	Interest u/s 234A	Please compute the amount of interest payable for delay in filing return of income, if any, as per provisions of section 234A.
D9	Interest u/s 234B	Please compute the amount of interest payable for short-payment of advance tax, if any, as per provisions of section 234B.
D10	Interest u/s 234C	Please compute the amount of interest payable for deferred payment of advance tax as per provisions of section 234C.
D11	Fee u/s 234F	Please enter the amount of fees payable for delay in filing return of income as per section 234F.
D12	Total Tax, Fee and Interest	Please compute the total sum payable towards tax, fee and interest after claiming relief. (D7+D8+D9+D10+D11)

D13	Total Advance Tax Paid	Please enter the amount of Advance Tax paid during the year. Please fill up details of challan etc. in Schedule-IT.
D14	Total Self-Assessment Tax Paid	Please enter the amount of self-assessment Tax paid. Please fill up details of challan etc. in Schedule-IT.
D15	Total TDS Claimed	Please enter the total amount of TDS claimed. Please fill up details of tax deducted at source in Schedule TDS-1 (<i>in case of salary</i>) or in Schedule TDS-2 (<i>in case of other payments</i>) as applicable.
D16	Total TCS Claimed	Please enter total amount of TCS claimed. Please fill up details of tax collected at source in Schedule TCS.
D17	Total Taxes Paid	This is an auto-populated field, which represents aggregate of taxes paid during the year, by way of advance tax, self-assessment tax, TDS and TCS. (D13+D14+D15+D16)
D18	Amount payable (D12– D17) (if D12 > D17)	Please compute the net amount payable, if any, after claiming credit of taxes paid (D12 - D17)
D19	Refund (D17 – D12) (if D17 > D12)	Please compute the net amount refundable, if any, after claiming credit of taxes paid (D17 - D12).
D20	Exempt income (For reporting Purposes)	<p>Please provide the details of incomes which are claimed exempt from taxation by selecting the appropriate option from the drop down. If multiple items of income are to be reported as exempt, please provide details of each income as separate line item.</p> <p>Please also note that the maximum amount of agriculture income that can be reported in Form ITR-1 is upto Rs.5,000. If you are having agriculture income exceeding Rs.5,000, please use other regular ITR Forms.</p>
	List of other types of exempt income (<i>drop down to be provided</i>)	<p>Sec 10(10BC)-Any amount from the Central/State Govt./local authority by way of compensation on account of any disaster.</p> <p>Sec 10(10D)- Any sum received under a life insurance policy, including the sum allocated by way of bonus on such policy except sum as mentioned in sub-clause (a) to (d) of Sec.10(10D)</p> <p>Sec 10(11)- Statutory Provident Fund received</p> <p>Sec 10(12)- Recognized Provident Fund received</p> <p>Sec 10(12A)- Proceeds from National Pension System on closure or opting out upto forty per cent of total sum payable</p> <p>Sec 10(12B)- Partial withdrawals from National Pension System upto twenty five per cent of employees contribution</p> <p>Sec 10(13)- Approved superannuation fund received</p> <p>Sec 10(16)- Scholarships granted to meet the cost of education</p> <p>Sec 10(17)- Allowance MP/ MLA/ MLC</p> <p>Sec 10(17A)- Award instituted by Government</p> <p>Sec 10(18)- Pension received by winner of "Param Vir Chakra" or "Maha Vir Chakra" or "Vir Chakra" or such</p>

		other gallantry award Defense Medical Disability Pension
		Sec 10(19)- Armed Forces Family pension in case of death during operational duty
		Sec 10(26)- Any income as referred to in section 10(26)
		Sec 10(26AAA)- Any income as referred to in section 10(26AAA)
		Sec 10(34)- (Exempted Dividend Income)
		Sec 10(35)- Income from units of a mutual funds, units from administrator of specified undertaking, units from specified company
		Any Other- In case of any other exempt income enter the details in a text box provided.
D21	Details of 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	Please enter the IFS Code of the Bank (11 digits)
	Name of the Bank	Please enter name of the Bank
	Account Number	Please enter account number of the Bank

Schedule BP – Details of Income from Business or Profession

Presumptive business income u/s 44AD		
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. Please note that the scheme of presumptive business income u/s 44AD is not applicable for persons carrying on professions as referred to in Section 44AA, or earning income in the nature of commission or brokerage or carrying on any agency business. In such cases, it is mandatory to maintain books of accounts as required u/s 44AA and return of income should be filed in regular Form ITR-3 or ITR-5, as applicable.		
Field No.	Field Name	Instruction
E1	Gross Turnover or Gross Receipts:-	
E1(a)	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received before specified date	Please enter the amount of turnover realized through account payee cheque or account payee bank draft or bank electronic clearing system during the previous year or before the due date for filing return u/s 139(1).
E1(b)	Any other mode	Please enter the amount of turnover realized through any other mode (cash).
E2	Presumptive Income under section 44AD:-	
E2(a)	6% of E1a or the amount claimed to have been earned, whichever is higher	Please enter the presumptive income in respect of the turnover realised through account payee cheque etc. mentioned at E1a. The presumptive income is to be computed @6% of Turnover mentioned at E1a, or the actual amount claimed to have been earned, whichever is higher.

E2(b)	8% of E1b or the amount claimed to have been earned, whichever is higher	Please enter the presumptive income in respect of the turnover realised through other modes (cash) etc. as mentioned at E1b. The presumptive income is to be computed @8% of Turnover mentioned at E1b, or the actual amount claimed to have been earned, whichever is higher.
E2(c)	Total	This is an auto-populated field which represents the total amount of presumptive income declared u/s 44AD [E2(a) + E2(b)].
Note:-	In case the actual amount claimed to have been earned is less than the above percentage of Gross Receipts, it is mandatory to have a tax audit u/s 44AB & furnish regular return Forms ITR-3 or ITR-5, as applicable.	
Presumptive professional income u/s 44ADA		
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.		
E3	Gross Receipts	Please enter total gross receipts during the previous year from professions referred to in section 44AA (legal, medical, engineering, architecture, accountancy, technical consultancy, interior decoration or any other notified profession). In case the total gross receipts from the eligible profession exceeds Rs.50 Lakh, please fill up regular ITR Form-3 or Form-5, as applicable.
E4	Presumptive Income under section 44ADA (50% of E3) or the amount claimed to have been earned, whichever is higher	Please enter the presumptive income in respect of the total gross receipts from the eligible professions. The presumptive income is to be computed @50% of the total gross receipts mentioned at E3, or the actual amount claimed to have been earned, whichever is higher.
Note:-	In case the actual amount claimed to have been earned is less than the above percentage of Gross Receipts, it is mandatory to have a tax audit u/s 44AB & furnish regular return Forms ITR-3 or ITR-5, as applicable.	
Presumptive income from goods carriages u/s 44AE		
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.		
Table	Please provide the details of each goods carriage, period for which used during the year and presumptive income therefrom. Add rows as necessary.	
Col. 1	Registration No.	Please enter registration number of each goods carriage used during the previous year.
Col. 2	Whether owned/ leased/ hired	Please select whether the vehicle is "Owned"/ "Leased"/ "Hired".
Col. 3	Tonnage capacity	Please enter tonnage capacity of the goods carriage in metric ton.
Col. 4	Number of months	Please enter months for which goods carriage was owned/leased/hired by assessee during the previous year.
Col. 5	Presumptive income u/s 44AE	Please enter the presumptive income from each goods carriage u/s 44AE during the previous year. The presumptive income is to be computed @Rs.1,000 per ton per month for heavy goods

		vehicle (<i>i.e. tonnage exceeding 12 Metric Ton</i>) and @Rs.7,500 per month for other than heavy goods vehicle, or the actual amount claimed to have been earned, whichever is higher.
E5	Presumptive Income from Goods Carriage u/s 44AE	This is an auto-populated field which represents the aggregate of presumptive incomes from business of plying, hiring or leasing goods carriages u/s 44AE. This is the total of amounts entered in column 5 of the table in respect of each goods carriage.
E6	Salary and interest paid to the partners	If you are a partnership firm (other than LLP), please enter the amount of salary and interest paid to the partners, to extent admissible as per Section 40(b).
E7	Presumptive Income u/s 44AE	This is an auto-populated field which represents the presumptive income under Section 44AE, net of deduction on account of salary and interest paid to partners. [E5 - E6]
Note:-	In case the actual amount claimed to have been earned from goods carriage is less than the presumptive income prescribed u/s 44AE, or the number of vehicles owned at any time during the year exceeds ten, it is mandatory to have a tax audit u/s 44AB & furnish regular return Forms ITR-3 or ITR-5, as applicable.	
E8	Income chargeable under Business or Profession	This is an auto-populated field which represents the aggregate of incomes chargeable under the head Business or Profession. [E2(c) + E4 + E7]
Information regarding Turnover/Gross Receipt reported for GST		
Please provide the details of all GSTIN No. registered and respective amounts of annual value of outward supplies reported against each GSTIN. Add rows as necessary.		
E9	GSTIN No(s).	Please enter the GSTIN No.
E10	Annual value of outward supplies as per the GST returns filed	Please enter the total annual value of outward supplies reported against each GSTIN No. separately based on the monthly GST returns.
Financial Particulars of the Business		
Please furnish the information below as on 31 st day of March, 2019. The information sought at columns E15, E19, E20 and E22 is mandatory. The information sought at other columns should be furnished, if available.		
E11	Partners/ Members own capital	Please enter Partners/ Members own capital
E12	Secured loans	Please enter total of secured loans
E13	Unsecured loans	Please enter total of unsecured loans
E14	Advances	Please enter aggregate of trade advances received
E15	Sundry creditors	Please enter total amount of sundry creditors
E16	Other liabilities	Please enter total of other liabilities (<i>not specifically mentioned at E11 to E15 above</i>)
E17	Total capital and liabilities	Please enter total of capital and liabilities (E11 + E12 + E13 + E14 + E15 + E16)
E18	Fixed assets	Please enter written down value of fixed assets
E19	Inventories	Please enter closing value of stock-in-trade
E20	Sundry debtors	Please enter the total of sundry debtors
E21	Balance with banks	Please enter the aggregate of bank balances
E22	Cash-in-hand	Please enter cash-in-hand

E23	Loans and advances	Please enter aggregate of loans and advances given
E24	Other assets	Please enter aggregate of other assets (<i>not specifically mentioned at E18 to E23 above</i>)
E25	Total assets	Please enter total of all assets (E18 + E19 + E20 + E21 + E22 + E23 + E24)

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.

Schedule-IT: Details of Advance/Self-assessment tax payments

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

Schedule-TCS: Details of TCS

Please enter the relevant details of taxes collected at source (<i>as appearing in Form 27D</i>)		
Column No.	Field Name	Instruction
1	TAN of the Collector	Please enter the TAN of the Collector.
2	Name of the Collector	Please enter the name of the Collector.
3	Details of amount paid as mentioned in Form 26AS	Please enter the gross amount of receipt in respect of which tax has been collected at source.
4	Tax collected	Please enter the amount of tax which has been collected at source.
5	Amount out of (4) being claimed	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.

Schedule TDS-1 – Details of TDS from salary

Please enter the relevant details of taxes deducted at source (as appearing in Form 16)		
Column No.	Field Name	Instruction
1	TAN of the Employer	Please enter the TAN of the Employer.
2	Name of the Employer	Please enter the name of the Employer.
3	Income under salary	Please enter the gross amount of salary in respect of which tax has been deducted at source.
4	Tax deducted	Please enter the amount of tax which has been deducted at source.

Schedule TDS-2 – Details of TDS on income other than salary

Please enter the relevant details of taxes deducted at source (as appearing in Form 16A/16C)		
Column No.	Field Name	Instruction
2	TAN of the Deductor/PAN of Tenant	Please enter the TAN of the Deductor. In case tax has been deducted by the tenant, provide the PAN of the Tenant.
3 & 4	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 3 and column 4 respectively.
5	TDS of the current financial year	Please enter the amount of Tax deducted at source for the current financial year.
6	TDS credit being claimed this year	Please enter the amount of TDS 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.
7 & 8	Corresponding income offered	Please enter the details of corresponding income offered, in respect of which TDS credit is being claimed, in this year. Enter the gross amount of income and head under which offered in column 7 and column 8 respectively.
9	TDS credit being carried forward	Please enter the amount of remaining TDS 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. Return of income can be verified by the individual himself, or by persons authorised on his behalf in cases referred to in sub-clauses (ii), (iii) and (iv) of clause (a) of section 140 of the Income-tax Act. In such cases however permanent account number of the authorised person is required to be mentioned in verification and capacity has to be mentioned as per the drop down provided.

In case of HUF, return of income can be verified by the Karta of HUF. In case Karta is absent from India, or is mentally incapacitated, the return can be verified by any other adult member of the family.

In case of a Firm, return of income can be verified by the managing partner. In case the managing partner is not able to do so for any unavoidable reason, the return can be verified by any other partner of firm, who is not a minor.

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.

TRP Details

This return can be prepared by a Tax Return Preparer (TRP) also in accordance with the Tax Return Preparer Scheme. If the return has been prepared by TRP, the relevant details have to be filled by him and the return has to be countersigned by him in the space provided in the said item.

Tax Computation Table

(i) In case of every individual (other than resident individual who is of the age of 60 years or more at any time during the financial year 2018-19) or HUF –

	Income	Tax Liability
1	Upto ₹2,50,000	Nil
2	Between ₹2,50,001 – ₹5,00,000	5% of income in excess of ₹2,50,000
3	Between ₹5,00,001 – ₹10,00,000	₹12,500 + 20% of income in excess of ₹5,00,000
4	Above ₹10,00,000	₹1,12,500 + 30% of income in excess of ₹10,00,000

(ii) In case of resident individual who is of the age of 60 years or more but less than 80 years at any time during the financial year 2018-19 -

	Income	Tax Liability
1	Upto ₹3,00,000	Nil
2	Between ₹3,00,001 – ₹5,00,000	5% of income in excess of ₹3,00,000
3	Between ₹5,00,001 – ₹10,00,000	₹10,000 + 20% of income in excess of ₹5,00,000
4	Above ₹10,00,000	₹1,10,000 + 30% of income in excess of ₹10,00,000

(iii) In case of resident individual who is of the age of 80 years or more at any time during the financial year 2018-19 -

	Income	Tax Liability
1	Upto ₹5,00,000	Nil
2	Between ₹5,00,001 – ₹10,00,000	20% of income in excess of ₹5,00,000

3	Above ₹10,00,000	₹1,00,000 + 30% of income in excess of ₹10,00,000
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(iv) In case of a Firm, tax is to be calculated at flat rate of 30% of taxable income.

Paper return

In case of paper returns the information in certain columns which is being auto-populated, has to be computed and furnished by the taxpayer manually.

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 uranium and thorium ores	03008
	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 the like saddler and harness	04030
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
	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 water	05003
	Other essential commodity service n.e.c	05004
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
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
	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
HOTELS, RESTAURANTS	Hotels – Star rated	10001

AND HOSPITALITY SERVICES	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
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
	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
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
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, accounting and computing machinery	14008
	Computer training and educational institutes	14009
	Other computation related services n.e.c.	14010
RESEARCH AND DEVELOPMENT	Natural sciences and engineering	15001
	Social sciences and humanities	15002
	Other Research & Development activities n.e.c.	15003
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
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
	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
	Other healthcare services	18017
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	19008

	philatelic clubs)	
	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 indoor/outdoor sports and promotion and production of sporting events	20022
	Other sporting activities n.e.c.	20023
	Other recreational activities n.e.c.	20024
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
EXTRA TERRITORIAL ORGANISATIONS AND BODIES	Extra territorial organisations and bodies (IMF, World Bank, European Commission etc.)	22001

*n.e.c. – not elsewhere classified