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|-------------|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|---|---|---|---|---|
| FORM | ITR-5 | INDIAN INCOME TAX RETURN [For persons other than- (i) individual, (ii) HUF, (iii) company and (iv) person filing Form ITR-7] (Please see Rule 12 of the Income-tax Rules,1962) (Please refer instructions) | Assessment Year | | | | | |
| | | | 2 | 0 | 2 | 1 | - | 2 |

Part A-GEN GENERAL

| | | | | | | | | | |
|-----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|------------------|-------------------------|--|--------------------------|--|
| PERSONAL INFORMATION | Name | | PAN | | | | | | |
| | Is there any change in the name? If yes, please furnish the old name | | Limited Liability Partnership Identification Number (LLPIN) issued by MCA, if applicable | | | | | | |
| | Flat/Door/Block No | Name of Premises/Building/Village | Date of formation (DDMMYYYY) | | | | | | |
| | | | Date of commencement of business (DD/MM/YYYY) | | | | | | |
| | Road/Street/Post Office | Area/Locality | Status (firm-1 sub-status- Partnership Firm, LLP, local authority-2, AOP/BOI- 3 sub-status- other cooperative bank, other cooperative society, society registered under society registration Act, 1860 or any other Law corresponding to that state, Primary agricultural credit society/cooperative bank, Rural development bank, Business trust, investment fund, Trust other than trust eligible to file Return in ITR 7, any other AOP/BOI, artificial juridical person-4, sub-status- Estate of the deceased, Estate of the insolvent, Other AJP), | | | | | <input type="checkbox"/> | |
| | Town/City/District | State | Pin code/Zip code | | | | | | |
| | | | Country | | | | | | |
| | Office Phone Number with STD code/ Mobile No. 1 | | | | Mobile No. 2 | | | | |
| | | | | | | | | | |
| | Email Address -1 | | | | Email Address -2 | | | | |
| FILING STATUS | (a) | Filed u/s (Tick) [Please see instruction] | <input type="checkbox"/> 139(1)-On or before due date, <input type="checkbox"/> 139(4)-After due date, <input type="checkbox"/> 139(5)-Revised Return, <input type="checkbox"/> 92CD-Modified return, <input type="checkbox"/> 119(2)(b)- after condonation of delay. | | | | | | |
| | | Or Filed in response to notice u/s | <input type="checkbox"/> 139(9), <input type="checkbox"/> 142(1), <input type="checkbox"/> 148, <input type="checkbox"/> 153A <input type="checkbox"/> 153C | | | | | | |
| | | Whether you are a business trust? | <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | |
| | | Whether you are an investment fund referred to in section 115UB? | <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | |
| | (b) | If revised/Defective/ in response to notice for Modified, then enter Receipt No. and Date of filing original return (DD/MM/YYYY) | / / | | | | | | |
| | | | | | | | | | |
| | (c) | If filed in response to a notice u/s 139(9)/142(1)/148/153A/153C/ or order u/s 119(2)(b) enter Unique Number/ Document Identification Number (DIN) and date of such notice/order, or if filed u/s 92CD enter date of advance pricing agreement | (unique number) | | / / | | | | |
| | (d) | Are you opting for new tax regime u/s 115BAD? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | |
| | (di) | If d) is Yes, Please furnish | Date of filing of form 10-IF DD/MM/YYYY | | | Acknowledgement number: | | | |
| | (e) | Residential Status (Tick) <input checked="" type="checkbox"/> Resident <input type="checkbox"/> Non-Resident | | | | | | | |
| (f) | Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | |
| (g) | Whether you are recognized as start up by DPIIT | <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | |
| (h) | If yes, please provide start up recognition number allotted by the DPIIT | | | | | | | | |
| (i) | Whether certificate from inter-ministerial board for certification is received? | <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | |
| (j) | If yes, please provide the certification number | | | | | | | | |
| (k) | In the case of non-resident, is there a permanent establishment (PE) in India (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | |
| (l) | Whether you are an FII / FPI? Yes/No If yes, please provide SEBI Regn. No. | | | | | | | | |
| (m) | Whether this return is being filed by a representative assessee? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | |
| | If yes, please furnish following information - | | | | | | | | |
| | (1) | Name of the representative assessee | | | | | | | |
| | (2) | Capacity of the Representative (drop down to be provided) | | | | | | | |
| | (3) | Address of the representative assessee | | | | | | | |

| | | | | | | | | | | | | | | | | | |
|--------------------------------------|-------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------|-----|-----------------|---------------------|----------------------------------------------------------|---------------------------------|----------------------|------------------------------------------------|--------------------------------------------------------------------------|---------------------------------------------|--------------------|---------------|---------------------|--|--|
| | (4) | Permanent Account Number (PAN)/Aadhaar No. of the representative assessee | | | | | | | | | | | | | | | |
| | (n) | Whether you are Partner in a firm? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information | | | | | | | | | | | | | | | |
| | | Name of Firm | | | | | PAN | | | | | | | | | | |
| | (o) | Whether you have held unlisted equity shares at any time during the previous year? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information in respect of equity shares | | | | | | | | | | | | | | | |
| | | Name of company | Type of company | PAN | Opening balance | | Shares acquired during the year | | | | Shares transferred during the year | | Closing balance | | | | |
| | | | | | No. of shares | Cost of acquisition | No. of shares | Date of subscription / purchase | Face value per share | Issue price per share (in case of fresh issue) | Purchase price per share (in case of purchase from existing shareholder) | No. of shares | Sale consideration | No. of shares | Cost of acquisition | | |
| | | 1a | 1b | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | | |
| | | | | | | | | | | | | | | | | | |
| AUDIT INFORMATION | a | Whether liable to maintain accounts as per section 44AA? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | | | | | | | |
| | a2 | Whether assessee is declaring income only under section 44AD/44ADA/44AE/44B/44BB/44BBA (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | | | | | | | |
| | a2i | If No, whether during the year Total sales/turnover/gross receipts of business exceeds Rs.1 crore but does not exceed Rs.10 crores? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | | | | | | | |
| | a2ii | If Yes is selected at a2i, whether aggregate of all amounts received including amount received for sales, turnover or gross receipts or on capital account such as capital contribution, loans etc. during the previous year, in cash, does not exceed five per cent of the said amount? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | | | | | | | |
| | a2iii | If Yes is selected at a2i, whether aggregate of all payments made including amount incurred for expenditure or on capital account such as asset acquisition, repayment of loans etc. during the previous year, in cash, does not exceed five per cent of the said payment? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | | | | | | | |
| | b | Whether liable for audit under section 44AB? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | | | | | | | |
| | c | If (b) is Yes, whether the accounts have been audited by an accountant? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If Yes, furnish the following information- | | | | | | | | | | | | | | | |
| | | (i) | Date of furnishing of the audit report (DD/MM/YYYY) / / | | | | | | | | | | | | | | |
| | | (ii) | Name of the auditor signing the tax audit report | | | | | | | | | | | | | | |
| | | (iii) | Membership no. of the auditor | | | | | | | | | | | | | | |
| | | (iv) | Name of the auditor (proprietorship/ firm) | | | | | | | | | | | | | | |
| | | (v) | Proprietorship/firm registration number | | | | | | | | | | | | | | |
| | | (vi) | Permanent Account Number (PAN)/Aadhaar No. of the auditor (proprietorship/ firm) | | | | | | | | | | | | | | |
| | (vii) | Date of audit report | | | | | | | | | | | | | | | |
| | di | Are you liable for Audit u/s 92E? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | | | | | | | |
| | dii | If (di) is Yes, whether the accounts have been audited u/s 92E? | | | | | <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | Date of furnishing audit report? DD/MM/YYYY | | | | | |
| | diii | If liable to furnish other audit report under the Income-tax Act, mention whether have you furnished such report. If yes, please provide the details as under) (Please see Instructions) | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | | Sl. No. | Section Code | | | | | Date (DD/MM/YYYY) | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| PARTNERS/ MEMBERS/ TRUST INFORMATION | e | If liable to audit under any Act other than the Income-tax Act, mention the Act, section and date of furnishing the audit report | | | | | | | | | | | | | | | |
| | | Act and section | | | | (DD/MM/YY) | | | | Act and section | | | | (DD/MM/YY) | | | |
| | A | Whether there was any change during the previous year in the partners/members of the firm/AOP/BOI (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (In case of societies and cooperative banks give details of Managing Committee) If Yes, provide the following details | | | | | | | | | | | | | | | |
| | | Sl. | Name of the Partner/member | | | Admitted/Retired | | Date of admission/retirement | | | Percentage of share (if determinate) | | | | | | |
| | | 1. | | | | | | | | | | | | | | | |
| | | 2. | | | | | | | | | | | | | | | |
| | B | Is any member of the AOP/BOI/executor of AJP a foreign company? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | | | | | | | |

| | | | | | | | | | | |
|--------------------------------------------------------|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|-----|--------------------------------------------------------|------------------------------------------------------------------|----------------------------------------------------------|----------------------------------------------------------|----------------------------|
| | C | | If Yes, mention the percentage of share of the foreign company in the AOP/BOI/ executor of AJP <input type="checkbox"/> <input type="checkbox"/> | | | | | | | |
| | D | | 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? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | |
| E | | 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 31 st day of March, 2020 or date of dissolution | | | | | | | | |
| | | S.No | Name and Address | Percentage of share (if determinate) | PAN | Aadhaar Number/ Enrolment Id (if eligible for Aadhaar) | Designated Partner Identification Number, in case partner in LLP | Status (see instructions) | Rate of Interest on Capital | Remuneration paid/ payable |
| | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| For persons referred to in section 160(1)(iii) or (iv) | F | | To be filled in case of persons referred to in section 160(1)(iii) or (iv) | | | | | | | |
| | 1 | | Whether shares of the beneficiary are determinate or known? | | | | | | <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| | 2 | | Whether the person referred in section 160(1)(iv) has Business Income? | | | | | | <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? | | | | | | <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| | 4 | | Please furnish the following details (as applicable) : | | | | | | | |
| | | | (i) | Whether all the beneficiaries have income below basic exemption limit? | | | | | <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? | | | | | <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? | | | | | <input type="checkbox"/> Yes <input type="checkbox"/> No | | |
| | | (iv) | Whether the trust is created on 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? | | | | | <input type="checkbox"/> Yes <input type="checkbox"/> No | | |
| NATURE OF BUSINESS | G | | Nature of business or profession, if more than one business or profession indicate the three main activities/ products (Other than those declaring income under sections 44AD, 44ADA and 44AE) | | | | | | | |
| | S.No. | Code [Please see instruction] | Trade name of the business, if any | | | | Description | | | |
| | (i) | | | | | | | | | |
| | (ii) | | | | | | | | | |

Part A-BS

BALANCE SHEET AS ON 31ST DAY OF MARCH, 2021 OR DATE OF DISSOLUTION (fill items A and B in a case where regular books of accounts are maintained, otherwise fill item C)

| | | | | | | | |
|------------------|----------|----------|---------------------------|-------------------|-------------------------------------------|------------|-------------|
| SOURCES OF FUNDS | A | | Sources of Funds | | | | |
| | 1 | | Partners' / members' fund | | | | |
| | | | a | | Partners' / members' capital | | a |
| | | | b | | Reserves and Surplus | | |
| | | | i | | Revaluation Reserve | | bi |
| | | | ii | | Capital Reserve | | bii |
| | | | iii | | Statutory Reserve | | biii |
| | | | iv | | Any other Reserve | | biv |
| | | | v | | Credit balance of Profit and loss account | | bv |
| | | | vi | | Total (bi + bii + biii + biv + bv) | | bvi |
| | | | c | | Total partners' / members' fund (a + bvi) | | 1c |
| | 2 | | Loan funds | | | | |
| | | | a | | Secured loans | | |
| | | | i | | Foreign Currency Loans | | ai |
| | | | ii | | Rupee Loans | | |
| | | A | | From Banks | | iiA | |
| | | B | | From others | | iiB | |
| | | C | | Total (iiA + iiB) | | iiC | |

| | | | | | | | |
|--|----------|---------------------------------------|-----------------------------------------------------------------|------------------------|------|-------|--|
| | | iii | Total secured loans (ai + iiC) | | aiii | | |
| | b | Unsecured loans (including deposits) | | | | | |
| | | i | Foreign Currency Loans | bi | | | |
| | | ii | Rupee Loans | | | | |
| | | A | From Banks | iiA | | | |
| | | B | From persons specified in section 40A(2)(b) of the I. T. Act | iiB | | | |
| | | C | From others | iiC | | | |
| | | D | Total Rupee Loans (iiA + iiB + iiC) | iiD | | | |
| | | iii | Total unsecured loans (bi + iiD) | | | Biii | |
| | c | Total Loan Funds (aiii + Biii) | | | 2c | | |
| | 3 | Deferred tax liability | | | 3 | | |
| | 4 | Advances | | | | | |
| | | i | From persons specified in section 40A(2)(b) of the I. T. Act | i | | | |
| | | ii | From others | ii | | | |
| | | iii | Total Advances (i + ii) | | | 4iii | |
| | 5 | Sources of funds (1c + 2c +3 + 4iii) | | | 5 | | |
| | B | Application of funds | | | | | |
| | 1 | Fixed assets | | | | | |
| | | a | Gross: Block | 1a | | | |
| | | b | Depreciation | 1b | | | |
| | | c | Net Block (a – b) | 1c | | | |
| | | d | Capital work-in-progress | 1d | | | |
| | | e | Total (1c + 1d) | | | 1e | |
| | 2 | Investments | | | | | |
| | | a | Long-term investments | | | | |
| | | | i | Investment in property | i | | |
| | | | ii | Equity instruments | | | |
| | | | A | Listed equities | iiA | | |
| | | | B | Unlisted equities | iiB | | |
| | | | C | Total | iiC | | |
| | | iii | Preference shares | | | iii | |
| | | iv | Government or trust securities | | | iv | |
| | | v | Debenture or bonds | | | v | |
| | | vi | Mutual funds | | | vi | |
| | | vii | Others | | | vii | |
| | | viii | Total Long-term investments (i + iiC + iii + iv + v + vi + vii) | | | aviii | |
| | | b | Short-term investments | | | | |
| | | | i | Equity instruments | | | |
| | | | A | Listed equities | iA | | |
| | | | B | Unlisted equities | iB | | |
| | | | C | Total | iC | | |
| | | ii | Preference shares | | | ii | |
| | | iii | Government or trust securities | | | iii | |
| | | iv | Debenture or bonds | | | iv | |
| | | v | Mutual funds | | | v | |
| | | vi | Others | | | vi | |
| | | vii | Total Short-term investments (iC + ii + iii + iv + v + vi) | | | bvii | |
| | c | Total investments (aviii + bvii) | | | 2c | | |
| | 3 | Current assets, loans and advances | | | | | |
| | | a | Current assets | | | | |

| | | | | | |
|----------|------------------------------------------------------------------------------|-------------|-------------|--|--|
| | i Inventories | | | | |
| | A Raw materials | iA | | | |
| | B Work-in-progress | iB | | | |
| | C Finished goods | iC | | | |
| | D Stock-in-trade (in respect of goods acquired for trading) | iD | | | |
| | E Stores/consumables including packing material | iE | | | |
| | F Loose tools | iF | | | |
| | G Others | iG | | | |
| | H Total (iA + iB + iC + iD + iE + iF + iG) | | iH | | |
| | ii Sundry Debtors | | | | |
| | A Outstanding for more than one year | iiA | | | |
| | B Others | iiB | | | |
| | C Total Sundry Debtors | | iiC | | |
| | iii Cash and bank balances | | | | |
| | A Balance with banks | | iiiA | | |
| | B Cash-in-hand | | iiiB | | |
| | C Others | | iiiC | | |
| | D Total Cash and cash equivalents (iiiA + iiiB + iiiC) | | iiiD | | |
| | iv Other Current Assets | | aiv | | |
| | v Total current assets (iH + iiC + iiiD + aiv) | | av | | |
| | b Loans and advances | | | | |
| | i Advances recoverable in cash or in kind or for value to be received | bi | | | |
| | ii Deposits, loans and advances to corporate and others | bii | | | |
| | iii Balance with Revenue Authorities | biii | | | |
| | iv Total (bi + bii + biii) | | biv | | |
| | v Loans and advances included in biv which is | | | | |
| | a for the purpose of business or profession | va | | | |
| | b not for the purpose of business or profession | vb | | | |
| | c Total (av + biv) | | 3c | | |
| | d Current liabilities and provisions | | | | |
| | i Current liabilities | | | | |
| | A Sundry Creditors | | | | |
| | 1 Outstanding for more than one year | 1 | | | |
| | 2 Others | 2 | | | |
| | 3 Total (1 + 2) | A3 | | | |
| | B Liability for leased assets | iB | | | |
| | C Interest Accrued and due on borrowings | iC | | | |
| | D Interest accrued but not due on borrowings | iD | | | |
| | E Income received in advance | iE | | | |
| | F Other payables | iF | | | |
| | G Total (A3 + iB + iC + iD + iE + iF) | | iG | | |
| | ii Provisions | | | | |
| | A Provision for Income Tax | iiA | | | |
| | B Provision for Leave encashment/Superannuation/Gratuity | iiB | | | |
| | C Other Provisions | iiC | | | |
| | D Total (iiA + iiB + iiC) | | iiE | | |
| | iii Total (iE + iiD) | | diii | | |
| | e Net current assets (3c – diii) | | 3e | | |
| 4 | a Miscellaneous expenditure not written off or adjusted | 4a | | | |

| | | | | | | |
|---|-----------------|----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----|--|
| | | b | Deferred tax asset | 4b | | |
| | | c | Debit balance in Profit and loss account/ accumulated balance | 4c | | |
| | | d | Total (4a + 4b + 4c) | 4d | | |
| | | 5 | Total, application of funds (1e + 2c + 3e + 4d) | 5 | | |
| | NO ACCOUNT CASE | C | In a case where regular books of account of business or profession are not maintained, furnish the following information as on 31 st day of March, - 2021, in respect of business or profession | | | |
| 1 | | Amount of total sundry debtors | | | C1 | |
| 2 | | Amount of total sundry creditors | | | C2 | |
| 3 | | Amount of total stock-in-trade | | | C3 | |
| 4 | | Amount of the cash balance | | | C4 | |

**Part A-
Manufacturing
Account**

Manufacturing Account for the financial year 2020-21 (fill items 1 to 3 in a case where regular books of accounts are maintained, otherwise fill items 62 to 66 as applicable)

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

**Part A-Trading
Account**

Trading Account for the financial year 2020-21 (fill items 4 to 12 in a case where regular books of accounts are maintained, otherwise fill items 62 to 66 as applicable)

| | | | | | | |
|----------------------------|----|----------------------------------------------------------------------------------------|------------------------------------------------------|------|-----|---|
| CREDITS TO TRADING ACCOUNT | 4 | Revenue from operations | | | | |
| | A | Sales/ Gross receipts of business (net of returns and refunds and duty or tax, if any) | | | | |
| | | i | Sale of goods | i | | |
| | | ii | Sale of services | ii | | |
| | | iii | Other operating revenues (specify nature and amount) | | | |
| | | a | | iiia | | |
| | | b | | iiib | | |
| | | c | Total (iiia + iiib) | iiic | | |
| | iv | Total (i + ii + iiic) | | | Aiv | |
| | B | Gross receipts from Profession | | | | B |

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

Part A-P & L

Profit and Loss Account for the financial year 2020-21 (fill items 13 to 60 in a case where regular books of accounts are maintained, otherwise fill items 62 to 66 as applicable)

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

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

DEBITS TO PROFIT AND LOSS ACCOUNT

| | | | | | | |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|--------|--|-------|--|
| 33 | Hotel, boarding and Lodging | | | | 33 | |
| 34 | Traveling expenses other than on foreign traveling | | | | 34 | |
| 35 | Foreign travelling expenses | | | | 35 | |
| 36 | Conveyance expenses | | | | 36 | |
| 37 | Telephone expenses | | | | 37 | |
| 38 | Guest House expenses | | | | 38 | |
| 39 | Club expenses | | | | 39 | |
| 40 | Festival celebration expenses | | | | 40 | |
| 41 | Scholarship | | | | 41 | |
| 42 | Gift | | | | 42 | |
| 43 | Donation | | | | 43 | |
| 44 | Rates and taxes, paid or payable to Government or any local body (excluding taxes on income) | | | | | |
| | i | Union excise duty | 44i | | | |
| | ii | Service tax | 44ii | | | |
| | iii | VAT/ Sales tax | 44iii | | | |
| | iv | Cess | 44iv | | | |
| | v | Central Goods & Service Tax (CGST) | 44v | | | |
| | vi | State Goods & Services Tax (SGST) | 44vi | | | |
| | vii | Integrated Goods & Services Tax (IGST) | 44vii | | | |
| | viii | Union Territory Goods & Services Tax (UTGST) | 44viii | | | |
| | ix | Any other rate, tax, duty or cess incl STT and CTT | 44ix | | | |
| | x | Total rates and taxes paid or payable (44i + 44ii +44iii +44iv + 44v + 44vi + 44vii + 44viii +44ix) | 44x | | | |
| 45 | Audit fee | | | | 45 | |
| 46 | Salary/Remuneration paid to Partners of the firm | | | | 46 | |
| 47 | Other expenses (specify nature and amount) | | | | | |
| | i | | i | | | |
| | ii | | ii | | | |
| | iii | Total (i + ii) | | | 47iii | |
| 48 | Bad debts (specify PAN/ Aadhaar No. of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount) | | | | | |
| | i(1) | | 48i(1) | | | |
| | i(2) | | 48i(2) | | | |
| | i(3) | | 48i(3) | | | |
| | i | (Rows can be added as required) Total [48i(1)+48i(2)+48i(3)] | 48i | | | |
| | ii | Others (more than Rs. 1 lakh) where PAN/ Aadhaar No. is not available (provide name and complete address) | 48ii | | | |
| | iii | Others (amounts less than Rs. 1 lakh) | 48iii | | | |
| | iv | Total Bad Debt (48i + 48ii + 48iii) | | | 48iv | |
| 49 | Provision for bad and doubtful debts | | | | 49 | |
| 50 | Other provisions | | | | 50 | |
| 51 | Profit before interest, depreciation and taxes [15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46 + 47iii + 48iv + 49 + 50)] | | | | 51 | |
| 52 | Interest | | | | | |
| | i | Paid outside India, or paid in India to a non-resident other than a company or a foreign company | i | | | |
| | ii | To others | ii | | | |
| | iii | Total (i + ii) | | | 52iii | |
| 53 | Depreciation and amortisation | | | | 53 | |
| 54 | Net profit before taxes (51 – 52iii – 53) | | | | 54 | |
| 55 | Provision for current tax | | | | 55 | |
| 56 | Provision for Deferred Tax | | | | 56 | |
| 57 | Profit after tax (54 - 55 - 56) | | | | 57 | |
| 58 | Balance brought forward from previous year | | | | 58 | |
| 59 | Amount available for appropriation (57 + 58) | | | | 59 | |

| | | | | | | | | |
|--------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|---------------------------------------------------|---------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| | 60 | Transferred to reserves and surplus | | | | 60 | | |
| | 61 | Balance carried to balance sheet in proprietor's account (59 – 60) | | | | 61 | | |
| PRESUMPTIVE INCOME CASES | 62 | COMPUTATION OF PRESUMPTIVE BUSINESS INCOME UNDER SECTION 44AD (Only for Resident Partnership Firm other than LLP) | | | | | | |
| | | SR.NO. | Name of Business | Business code | Description | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | (i) | Gross Turnover or Gross Receipts (ia + ib) | | | | 62i | |
| | | a | Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system or other prescribed electronic modes received before specified date | | ia | | | |
| | | b | Any other mode | | ib | | | |
| | | (ii) | Presumptive Income under section 44AD (iia + iib) | | | | 62ii | |
| | | a | 6% of 62ia, or the amount claimed to have been earned, whichever is higher | | iia | | | |
| | | b | 8% of 62ib, or the amount claimed to have been earned, whichever is higher | | iib | | | |
| | | <i>NOTE—If income is less than the above percentage of Gross Receipts/Turnover, it is mandatory to maintain books of accounts and have a tax audit under section 44AB</i> | | | | | | |
| | PRESUMPTIVE INCOME CASES | 63 | COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44ADA (Only for Resident Partnership Firm other than LLP) | | | | | |
| | | SR.NO. | Name of Business | Business code | Description | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | (i) | Gross Receipts | | | | 63i | |
| | | (ii) | Presumptive Income under section 44ADA (50% of 63i, or the amount claimed to have been earned whichever is higher) | | | | 63ii | |
| | | <i>NOTE—If income is less than 50% of Gross Receipts, it is mandatory to maintain books of accounts and have a tax audit under section 44AB</i> | | | | | | |
| 64 | | COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE | | | | | | |
| | | SR.NO. | Name of Business | Business code | Description | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | <u>Registration No. of goods carriage</u> | <u>Whether owned/leased/hired</u> | <u>Tonnage capacity of goods carriage (in MT)</u> | <u>Number of months for which goods carriage was owned/ leased/ hired by assessee</u> | <u>Presumptive income u/s 44AE for the goods carriage (Computed @ Rs.1000 per ton per month in case tonnage exceeds 12MT, or else @ Rs.7500 per month) or the amount claimed to have been actually earned, whichever is higher</u> | |
| | (i) | (1) | (2) | (3) | (4) | (5) | | |
| | (a) | | | | | | | |
| | (b) | | | | | | | |
| | | Total | | | | | | |
| | Add row options as necessary | | | | | | | |
| | (ii) | Total presumptive income from goods carriage u/s 44AE [total of column (5) of table 64(i)] | | | | 64(ii) | | |
| | (iii) | Less: Salary/Remuneration to Partners of the firm | | | | 64(iii) | | |
| | (iv) | Total Presumptive Income u/s 44AE (ii-iii) | | | | 64(iv) | | |
| | <i>NOTE—If the profits are lower than prescribed under S.44AE or the number of goods carriage owned at any time during the year exceeds 10, it is mandatory to maintain books of accounts and have a tax audit under 44AB.</i> | | | | | | | |
| NO ACCOUNT CASE | 65 | IF REGULAR BOOKS OF ACCOUNT OF BUSINESS OR PROFESSION ARE NOT MAINTAINED, furnish the following information for previous year 2020-21 in respect of business or profession - | | | | | | |
| | | (i) | For assessee carrying on Business | | | | | |
| | | a | Gross receipts (a1 + a2) | | ia | | | |
| | | 1 | Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system or other prescribed electronic modes received before specified date | | a1 | | | |
| | | 2 | Any other mode | | a2 | | | |
| | | b | Gross profit | | ib | | | |
| | | c | Expenses | | ic | | | |
| | | d | Net profit | | | | | |
| | | (ii) | For assessee carrying on Profession | | | | 65i | |
| | | a | Gross receipts (a1 + a2) | | iia | | | |
| | | 1 | Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system or other prescribed electronic modes received before specified date | | a1 | | | |
| | | 2 | Any other mode | | a2 | | | |

| | | | | | |
|----|-------|-----------------------------------------------------|-----|--|-------|
| | b | Gross profit | iib | | |
| | c | Expenses | iic | | |
| | d | Net profit | | | 65ii |
| | (iii) | Total profit (65i + 65ii) | | | 65iii |
| 66 | i | Turnover from speculative activity | | | 66i |
| | ii | Gross Profit | | | 66ii |
| | iii | Expenditure, if any | | | 66iii |
| | iv | Net income from speculative activity (66ii - 66iii) | | | 66iv |

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

| | | | | | |
|-------------------|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--------------------------|
| OTHER INFORMATION | 1 | Method of accounting employed in the previous year (Tick) <input checked="" type="checkbox"/> mercantile <input type="checkbox"/> cash | | | |
| | 2 | Is there any change in method of accounting (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | | |
| | 3a | Increase in the profit or decrease in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column 11a(iii) of Schedule ICDS] | | | 3a |
| | 3b | Decrease in the profit or increase in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column 11b(iii) of Schedule ICDS] | | | 3b |
| | 4 | Method of valuation of closing stock employed in the previous year | | | |
| | | a | Raw Material (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3) | | <input type="checkbox"/> |
| | | b | Finished goods (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3) | | <input type="checkbox"/> |
| | | c | Is there any change in stock valuation method (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | |
| | | d | Increase in the profit or decrease in loss because of deviation, if any, from the method of valuation specified under section 145A | | 4d |
| | | e | Decrease in the profit or increase in loss because of deviation, if any, from the method of valuation specified under section 145A | | 4e |
| | 5 | Amounts not credited to the profit and loss account, being - | | | |
| | | a | the items falling within the scope of section 28 | 5a | |
| | | b | the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, or refund of GST, where such credits, drawbacks or refunds are admitted as due by the authorities concerned | 5b | |
| | | c | escalation claims accepted during the previous year | 5c | |
| | | d | any other item of income | 5d | |
| | | e | capital receipt, if any | 5e | |
| | | f | Total of amounts not credited to profit and loss account (5a+5b+5c+5d+5e) | | 5f |
| | 6 | Amounts debited to the profit and loss account, to the extent disallowable under section 36 due to non-fulfilment of condition specified in relevant clauses- | | | |
| | | a | Premium paid for insurance against risk of damage or destruction of stocks or store [36(1)(i)] | 6a | |
| | | b | Premium paid for insurance on the health of employees [36(1)(ib)] | 6b | |
| | c | Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend [36(1)(ii)] | 6c | | |
| | d | Any amount of interest paid in respect of borrowed capital [36(1)(iii)] | 6d | | |
| | e | Amount of discount on a zero-coupon bond [36(1)(iia)] | 6e | | |
| | f | Amount of contributions to a recognised provident fund [36(1)(iv)] | 6f | | |
| | g | Amount of contributions to an approved superannuation fund [36(1)(iv)] | 6g | | |
| | h | Amount of contribution to a pension scheme referred to in section 80CCD [36(1)(iva)] | 6h | | |
| | i | Amount of contributions to an approved gratuity fund [36(1)(v)] | 6i | | |
| | j | Amount of contributions to any other fund | 6j | | |
| | k | Any sum received from employees as contribution to any provident fund or superannuation fund or any fund set up under ESI Act or any other fund for the welfare of employees to the extent not credited to the employees account on or before the due date [36(1)(va)] | 6k | | |
| | l | Amount of bad and doubtful debts [36(1)(vii)] | 6l | | |
| | m | Provision for bad and doubtful debts [36(1)(vii)] | 6m | | |
| | n | Amount transferred to any special reserve [36(1)(viii)] | 6n | | |

| | | | | | | |
|------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|----|-----|
| | o | Expenditure for the purposes of promoting family planning amongst employees [36(1)(ix)] | 6o | | | |
| | p | Amount of securities transaction paid in respect of transaction in securities if such income is not included in business income [36(1)(xv)] | 6p | | | |
| | q | Marked to market loss or other expected loss as computed in accordance with the ICDS notified u/s 145(2) [36(1)(xviii)] | 6q | | | |
| | r | Expenditure for purchase of sugarcane in excess of the government approved price [36(1)(xvii)] | 6r | | | |
| | s | Any other disallowance | 6s | | | |
| | t | Total amount disallowable under section 36 (total of 6a to 6s) | | | | 6t |
| | u | Total number of employees employed by the company (mandatory in case company has recognized Provident Fund) | | | | |
| | i | deployed in India | i | | | |
| | ii | deployed outside India | ii | | | |
| | iii | Total | iii | | | |
| 7 Amounts debited to the profit and loss account, to the extent disallowable under section 37 | | | | | | |
| | a | Expenditure of capital nature [37(1)] | 7a | | | |
| | b | Expenditure of personal nature [37(1)] | 7b | | | |
| | c | Expenditure laid out or expended wholly and exclusively NOT for the purpose of business or profession [37(1)] | 7c | | | |
| | d | Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party [37(2B)] | 7d | | | |
| | e | Expenditure by way of penalty or fine for violation of any law for the time being in force | 7e | | | |
| | f | Any other penalty or fine | 7f | | | |
| | g | Expenditure incurred for any purpose which is an offence or which is prohibited by law | 7g | | | |
| | h | Amount of any liability of a contingent nature | 7h | | | |
| | i | Any other amount not allowable under section 37 | 7i | | | |
| | j | Total amount disallowable under section 37 (total of 7a to 7i) | | | | 7j |
| | 8 A. Amounts debited to the profit and loss account, to the extent disallowable under section 40 | | | | | |
| | a | Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B | Aa | | | |
| | b | Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B | Ab | | | |
| | c | Amount disallowable under section 40 (a)(ib), on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016 | Ac | | | |
| | d | Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B | Ad | | | |
| | e | Amount of tax or rate levied or assessed on the basis of profits [40(a)(ii)] | Ae | | | |
| | f | Amount paid as wealth tax [40(a)(iia)] | Af | | | |
| | g | Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib) | Ag | | | |
| | h | Amount of interest, salary, bonus, commission or remuneration paid to any partner or member [40(b)] | Ah | | | |
| | i | Any other disallowance | Ai | | | |
| | j | Total amount disallowable under section 40(total of Aa to Ai) | | | | 8Aj |
| B. Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year | | | | | 8B | |
| 9 Amounts debited to the profit and loss account, to the extent disallowable under section 40A | | | | | | |
| | a | Amounts paid to persons specified in section 40A(2)(b) | 9a | | | |
| | b | Amount paid otherwise than by account payee cheque or account payee bank draft or use of electronic clearing system through a bank account or through such electronic mode as may be prescribed, disallowable under section 40A(3) | 9b | | | |
| | c | Provision for payment of gratuity [40A(7)] | 9c | | | |

| | | | | | |
|----|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|----|
| | d | any sum paid by the assessee as an employer for setting up or as contribution to any fund, trust, company, AOP, or BOI or society or any other institution [40A(9)] | 9d | | |
| | e | Marked to market loss or other expected loss except as allowable u/s 36(1)(xviii) [40A(13)] | 9e | | |
| | f | Any other disallowance | 9f | | |
| | g | Total amount disallowable under section 40A | | 9g | |
| 10 | | Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year | | | |
| | a | Any sum in the nature of tax, duty, cess or fee under any law | 10a | | |
| | b | Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees | 10b | | |
| | c | Any sum payable to an employee as bonus or commission for services rendered | 10c | | |
| | d | Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation | 10d | | |
| | e | Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank | 10e | | |
| | f | Any sum payable towards leave encashment | 10f | | |
| | g | Any sum payable to the Indian Railways for the use of railway assets | 10g | | |
| | h | Total amount allowable under section 43B (total of 10a to 10g) | | 10h | |
| 11 | | Any amount debited to profit and loss account of the previous year but disallowable under section 43B | | | |
| | a | Any sum in the nature of tax, duty, cess or fee under any law | 11a | | |
| | b | Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees | 11b | | |
| | c | Any sum payable to an employee as bonus or commission for services rendered | 11c | | |
| | d | Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation | 11d | | |
| | da | Any sum payable by the assessee as interest on any loan or borrowing from a deposit taking non-banking financial company or systemically important non-deposit taking non-banking financial company, in accordance with the terms and conditions of the agreement governing such loan or borrowing | | | |
| | e | Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank | 11e | | |
| | f | Any sum payable towards leave encashment | 11f | | |
| | g | Any sum payable to the Indian Railways for the use of railway assets | 11g | | |
| | h | Total amount disallowable under Section 43B (total of 11a to 11g) | | 11h | |
| 12 | | Amount of credit outstanding in the accounts in respect of | | | |
| | a | Union Excise Duty | 12a | | |
| | b | Service tax | 12b | | |
| | c | VAT/sales tax | 12c | | |
| | d | Central Goods & Service Tax (CGST) | 12d | | |
| | e | State Goods & Services Tax (SGST) | 12e | | |
| | f | Integrated Goods & Services Tax (IGST) | 12f | | |
| | g | Union Territory Goods & Services Tax (UTGST) | 12g | | |
| | h | Any other tax | 12h | | |
| | i | Total amount outstanding (total of 12a to 12h) | | 12i | |
| 13 | | Amounts deemed to be profits and gains under section 33AB or 33ABA or 33AC | | | 13 |
| 14 | | Any amount of profit chargeable to tax under section 41 | | | 14 |

| | | | |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--|
| 15 | Amount of income or expenditure of prior period credited or debited to the profit and loss account (net) | 15 | |
| 16 | Amount of expenditure disallowed u/s 14A | 16 | |
| 17 | Whether assessee is exercising option under subsection 2A of section 92CE Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No [If yes , please fill schedule TPSA] | 17 | |

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

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

SCHEDULES TO THE RETURN FORM (FILL AS APPLICABLE)**Schedule HP**

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

| | | | | | | |
|----------------|------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|-------|--------------------------------------------------------------|----|
| HOUSE PROPERTY | 1 | Address of property 1 | Town/ City | State | PIN Code/ Zip code | |
| | Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (if "YES" please enter following details) | | | | | |
| | Assessee's percentage of share in the property % <input type="text"/> | | | | | |
| | Name of other Co-owner(s) | | PAN/Aadhaar No. of Co-owner (s) | | Percentage Share in Property (%) | |
| | I | | | | | |
| | II | | | | | |
| | /Tick <input checked="" type="checkbox"/> the applicable option] | | Name(s) of Tenant (if let out) | | PAN/TAN/ Aadhaar No. of Tenant(s) (if TDS credit is claimed) | |
| | <input type="checkbox"/> Self-Occupied <input type="checkbox"/> Let out | | PAN/Aadhaar No. of Tenant(s) (Please see note) | | | |
| | <input type="checkbox"/> Deemed let out | | | | | |
| | A | Gross rent received or receivable or lettable value (higher of the two, if let out for whole of the year, lower of the two if let out for part of the year) | | | | 1a |
| | B | The amount of rent which cannot be realized | | 1b | | |
| | C | Tax paid to local authorities | | 1c | | |
| | D | Total (1b + 1c) | | 1d | | |
| | E | Annual value (1a – 1d) | | | | 1e |
| | F | Annual value of the property owned (own percentage share x 1e) | | | | 1f |
| G | 30% of 1f | | 1g | | | |
| H | Interest payable on borrowed capital | | 1h | | | |
| I | Total (1g + 1h) | | | | 1i | |
| J | Arrears/Unrealised rent received during the year less 30% | | | | 1j | |

| | | | | | | | | | | | | | | | |
|------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|--|-------------------------------------------------|-----------|------------|--|---------------------------------------------------------------|--|--|-----------|-----------|--------------------|--|--|
| | K | Income from house property 1 (1f – 1i + 1j) | | | | | | | | | | 1k | | | |
| 2 | Address of property 2 | | | | | Town/ City | | | | | State | | PIN Code/ Zip code | | |
| Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (if “YES” please enter following details) | | | | | | | | | | | | | | | |
| Assessee’s percentage of share in the property % <input type="text"/> | | | | | | | | | | | | | | | |
| Name of Co-owner(s) | | | | PAN/Aadhaar No. of Co-owner (s) | | | | Percentage Share in Property% | | | | | | | |
| I | | | | | | | | | | | | | | | |
| II | | | | | | | | | | | | | | | |
| /Tick <input checked="" type="checkbox"/> the applicable option] | | Name(s) of Tenant (if let out) | | PAN/ Aadhaar No. of Tenant(s) (Please see note) | | | | PAN/TAN / Aadhaar No. of Tenant(s) (if TDS credit is claimed) | | | | | | | |
| <input type="checkbox"/> Self-Occupied | | I | | | | | | | | | | | | | |
| <input type="checkbox"/> Let out | | II | | | | | | | | | | | | | |
| <input type="checkbox"/> Deemed let out | | | | | | | | | | | | | | | |
| A | Gross rent received or receivable or lettable value (higher of the two, if let out for whole of the year, lower of the two, if let out for part of the year) | | | | | | | | | | 2a | | | | |
| B | The amount of rent which cannot be realized | | | | 2b | | | | | | | | | | |
| C | Tax paid to local authorities | | | | 2c | | | | | | | | | | |
| D | Total (2b + 2c) | | | | 2d | | | | | | | | | | |
| E | Annual value (2a – 2d) | | | | | | | | | | 2e | | | | |
| F | Annual value of the property owned (own percentage share x 2e) | | | | | | | | | | 2f | | | | |
| G | 30% of 2f | | | | 2g | | | | | | | | | | |
| H | Interest payable on borrowed capital | | | | 2h | | | | | | | | | | |
| I | Total (2g + 2h) | | | | | | | | | | 2i | | | | |
| J | Arrears/Unrealised rent received during the year less 30% | | | | | | | | | | 2j | | | | |
| K | Income from house property 2 (2f – 2i + 2j) | | | | | | | | | | 2k | | | | |
| 3 | Pass through income/ Loss if any * | | | | | | | | | | 3 | | | | |
| 4 | Income under the head “Income from house property” (1k + 2k + 3) (if negative take the figure to 2i of schedule CYLA) | | | | | | | | | | 4 | | | | |
| NOTE | Furnishing of PAN/Aadhaar No. of tenant is mandatory, if tax is deducted under section 194-IB. Furnishing of TAN of tenant is mandatory, if tax is deducted under section 194-I. | | | | | | | | | | | | | | |

Schedule BP Computation of income from business or profession

| | | | | | | | | | | | | | | |
|------------------------------------|------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|--|--------------|------------|----------------|-----------|--|--|-----------|-----------|--|--|
| INCOME FROM BUSINESS OR PROFESSION | A | From business or profession other than speculative business and specified business | | | | | | | | | | | | |
| | 1 | Profit before tax as per profit and loss account (item 54, 62(ii), 63(ii), 64(iv), 65(iii) & 66(iv) of Part A-P&L) | | | | | | | | | | 1 | | |
| | 2a | Net profit or loss from speculative business included in 1 (enter –ve sign in case of loss) [Sl. No. 66iv of Schedule P&L] | | | | 2a | | | | | | | | |
| | 2b | Net profit or Loss from Specified Business u/s 35AD included in 1 (enter –ve sign in case of loss) | | | | 2b | | | | | | | | |
| | 3 | Income/ receipts credited to profit and loss account considered under other heads of income/chargeable u/s 115BBF/ chargeable u/s 115BBG | | | | a | House property | 3a | | | | | | |
| | | | | | | b | Capital gains | 3b | | | | | | |
| | | | | | | c | Other sources | 3c | | | | | | |
| | | | | | | d | u/s 115BBF | 3d | | | | | | |
| | | | | | | e | u/s 115BBG | 3e | | | | | | |
| | 4a | Profit or loss included in 1, which is referred to in section 44AD/ 44ADA/ 44AE/ 44B/ 44BB/ 44BBA/ 44BBB/ 44D/ 44DA/ 44DB/ First Schedule of Income-tax Act (other than profit from life insurance business referred to in section 115B) (Dropdown to be provided) | | | | | | | | | | 4a | | |
| | 4b | Profit and gains from life insurance business referred to in section 115B | | | | | | | | | | 4b | | |
| | 4c | Profit from activities covered under rule 7, 7A, 7B(1), 7B(1A) and 8 (Dropdown to be provided) | | | | | | | | | | 4c | | |
| | 5 | Income credited to Profit and Loss account (included in 1) which is exempt | | | | | | | | | | | | |
| | | a | Share of income from firm(s) | | | | 5a | | | | | | | |
| | | b | Share of income from AOP/ BOI | | | | 5b | | | | | | | |
| c | | Any other exempt income (specify nature and amount) | | | | | | | | | | | | |
| i | | | | | | Ci | | | | | | | | |
| | | | | | | Cii | | | | | | | | |
| | iii Total (ci + cii) | | | | 5ciii | | | | | | | | | |
| d | Total exempt income (5a + 5b + 5ciii) | | | | | | | | | | 5d | | | |
| 6 | Balance (1– 2a – 2b – 3a – 3b – 3c – 3d – 3e – 4a – 4b – 4c– 5d) | | | | | | | | | | 6 | | | |

| | | | | | | |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|----------------|------|--|-------|
| 7 | Expenses debited to profit and loss account considered under other heads of income/related to income chargeable u/s 115BBF/or u/s 115BBG | A | House property | 7a | | |
| | | B | Capital gains | 7b | | |
| | | C | Other sources | 7c | | |
| | | D | u/s 115BBF | 7d | | |
| | | E | u/s 115BBG | 7e | | |
| 8a | Expenses debited to profit and loss account which relate to exempt income | | | 8a | | |
| 8b | Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A (16 of Part A-OI) | | | 8b | | |
| 9 | Total (7a + 7b + 7c + 7d + 7e + 8a+ 8b) | | | 9 | | |
| 10 | Adjusted profit or loss (6+9) | | | | | 10 |
| 11 | Depreciation and amortisation debited to profit and loss account | | | | | 11 |
| 12 | Depreciation allowable under Income-tax Act | | | | | |
| | I | Depreciation allowable under section 32(1)(ii) and 32(1)(ia) (column 6 of Schedule-DEP) | | 12i | | |
| | ii | Depreciation allowable under section 32(1)(i) (Make your own computation refer Appendix-IA of IT Rules) | | 12ii | | |
| | iii | Total (12i + 12ii) | | | | 12iii |
| 13 | Profit or loss after adjustment for depreciation (10 +11 – 12iii) | | | | | 13 |
| 14 | Amounts debited to the profit and loss account, to the extent disallowable under section 36 (6t of Part A-OI) | | | 14 | | |
| 15 | Amounts debited to the profit and loss account, to the extent disallowable under section 37 (7j of Part A-OI) | | | 15 | | |
| 16 | Amounts debited to the profit and loss account, to the extent disallowable under section 40 8Aj of Part A-OI) | | | 16 | | |
| 17 | Amounts debited to the profit and loss account, to the extent disallowable under section 40A (9f of PartA-OI) | | | 17 | | |
| 18 | Any amount debited to profit and loss account of the previous year but disallowable under section 43B (11h of Part A-OI) | | | 18 | | |
| 19 | Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006 | | | 19 | | |
| 20 | Deemed income under section 41 | | | 20 | | |
| 21 | Deemed income under section 32AC/ 32AD/ 33AB/ 33ABA/35ABA/35ABB/ 35AC/ 40A(3A)/ 33AC/ 72A/ 80HHD/ | | | 21 | | |
| 22 | Deemed income under section 43CA | | | 22 | | |
| 23 | Any other item of addition under section 28 to 44DB | | | 23 | | |
| 24 | Any other income not included in profit and loss account/any other expense not allowable (including income from salary, commission, bonus and interest from firms in which assessee is a partner) | | | 24 | | |
| 25 | Increase in profit or decrease in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3a + 4d of Part A- OI) | | | 25 | | |
| 26 | Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23+24+25) | | | | | 26 |
| 27 | Deduction allowable under section 32(1)(iii) | | | 27 | | |
| 28 | Deduction allowable under section 32AD | | | 28 | | |
| 29 | Amount of deduction under section 35 or 35CCC or 35CCD in excess of the amount debited to profit and loss account (item x(4) of Schedule ESR) (if amount deductible under section 35 or 35CCC or 35CCD is lower than amount debited to P&L account, it will go to item 24) | | | 29 | | |
| 30 | Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year(8B of Part A-OI) | | | 30 | | |
| 31 | Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year(10h of Part A-OI) | | | 31 | | |
| 32 | Any other amount allowable as deduction | | | 32 | | |
| 33 | Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3b + 4e of Part A- OI) | | | 33 | | |
| 34 | Total (27+28+29+30+31+32+33) | | | | | 34 |
| 35 | Income (13+26-34) | | | | | 35 |
| 36 | Profits and gains of business or profession deemed to be under - | | | | | |

| | | | | | |
|---------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|------------------------------------------------------------------------------|-----------------------|-----------------------------------------|
| | i | Section 44AD [62(ii) of schedule] | 36i | | |
| | ii | Section 44ADA [63(ii) of schedule] | 36ii | | |
| | iii | Section 44AE [64(iv) of schedule] | 36iii | | |
| | iv | Section 44B | 36iv | | |
| | v | Section 44BB | 36v | | |
| | vi | Section 44BBA | 36vi | | |
| | vii | Section 44BBB | 36vii | | |
| | viii | Section 44D | 36viii | | |
| | ix | Section 44DA | 36ix | (item 4 of Form 3CE) | |
| | x | Section 44DB | 36x | | |
| | xi | First Schedule of Income-tax Act (other than 115B) | 36xi | | |
| | xii | Total (36i to 36xi) | | | 36xii |
| 37 | Net profit or loss from business or profession other than speculative and specified business (35 + 36xii) | | | | 37 |
| 38 | Net Profit or loss from business or profession other than speculative business and specified business after applying rule 7A, 7B or 8, if applicable (If rule 7A, 7B or 8 is not applicable, enter same figure as in 37) (If loss take the figure to 2i of item E) (38a+ 38b + 38c + 38d + 38e + 38f) | | | | A38 |
| | a | Income chargeable under Rule 7 | 38a | | |
| | b | Deemed income chargeable under Rule 7A | 38b | | |
| | c | Deemed income chargeable under Rule 7B(1) | 38c | | |
| | d | Deemed income chargeable under Rule 7B(1A) | 38d | | |
| | e | Deemed income chargeable under Rule 8 | 38e | | |
| | f | Income other than Rule 7A, 7B & Rule 8 (Item No. 37) | 38f | | |
| 39 | Balance of income deemed to be from agriculture, after applying Rule 7, 7A, 7B(1), 7B(1A) and Rule 8 for the purpose of aggregation of income as per Finance Act [4c-(38a+38b+38c+38d+38e)] | | | | 39 |
| B Computation of income from speculative business | | | | | |
| 40 | Net profit or loss from speculative business as per profit or loss account | | | | 40 |
| 41 | Additions in accordance with section 28 to 44DB | | | | 41 |
| 42 | Deductions in accordance with section 28 to 44DB | | | | 42 |
| 43 | Income from speculative business (if loss, take the figure to 6xi of schedule CFL) | | | | B43 |
| C Computation of income from specified business under section 35AD | | | | | |
| 44 | Net profit or loss from specified business as per profit or loss account | | | | 44 |
| 45 | Additions in accordance with section 28 to 44DB | | | | 45 |
| 46 | Deductions in accordance with section 28 to 44DB (other than deduction under section,- (i) 35AD, (ii) 32 or 35 on which deduction u/s 35AD is claimed) | | | | 46 |
| 47 | Profit or loss from specified business 44+45-46) | | | | 47 |
| 48 | Deductions in accordance with section 35AD(1) | | | | 48 |
| 49 | Income from Specified Business (47-48) (if loss, take the figure to 7xii of schedule CFL) | | | | C49 |
| 50 | Relevant clause of sub-section (5) of section 35AD which covers the specified business (to be selected from drop down menu) | | | | C50 |
| D | Income chargeable under the head 'Profits and gains from business or profession' (A38+B43+C49) | | | | D |
| E Intra head set off of business loss of current year | | | | | |
| | Sl. | Type of Business income | Income of current year (Fill this column only if figure is zero or positive) | Business loss set off | Business income remaining after set off |
| | | | (1) | (2) | (3) = (1) - (2) |
| | i | Loss to be set off (Fill this row only if figure is negative) | | (A38) | |
| | ii | Income from speculative business | (B43) | | |
| | iii | Income from specified business | (C49) | | |
| | iv | Income from life insurance business under section 115B | (4b) | | |
| | v | Total loss set off (ii + iii+ iv) | | | |
| | vi | Loss remaining after set off (i - v) | | | |

| Schedule DPM | | Depreciation on Plant and Machinery (Other than assets on which full capital expenditure is allowable as deduction under any other section) | | | | |
|-------------------------------------|----------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|---------------------|------|-------|------|
| DEPRECIATION ON PLANT AND MACHINERY | 1 | Block of assets | Plant and machinery | | | |
| | 2 | Rate (%) | 15 | 30 | 40 | 45 |
| | | | (i) | (ii) | (iii) | (iv) |
| | 3 | Written down value on the first day of previous year | | | | |
| | 3a | Amount as adjusted on account of opting for taxation under section 115BAD | | | | |
| | 3b | Adjusted Written down value on the first day of previous year (3) + (3a) | | | | |
| | 4 | Additions for a period of 180 days or more in the previous year | | | | |
| | 5 | Consideration or other realization during the previous year out of 3b or 4 | | | | |
| | 6 | Amount on which depreciation at full rate to be allowed (3b + 4 - 5) (enter 0, if result is negative) | | | | |
| | 7 | Additions for a period of less than 180 days in the previous year | | | | |
| | 8 | Consideration or other realizations during the year out of 7 | | | | |
| | 9 | Amount on which depreciation at half rate to be allowed (7 - 8) (enter 0, if result is negative) | | | | |
| | 10 | Depreciation on 6 at full rate | | | | |
| | 11 | Depreciation on 9 at half rate | | | | |
| | 12 | Additional depreciation, if any, on 4 | | | | |
| | 13 | Additional depreciation, if any, on 7 | | | | |
| | 14 | Additional depreciation relating to immediately preceding year' on asset put to use for less than 180 days | | | | |
| | 15 | Total depreciation* (10+11+12+13+14) | | | | |
| | 16 | Depreciation disallowed under section 38(2) of the I.T. Act (out of column 15) | | | | |
| | 17 | Net aggregate depreciation (15-16) | | | | |
| | 18 | Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. (out of column 17) | | | | |
| 19 | Expenditure incurred in connection with transfer of asset/ assets | | | | | |
| 20 | Capital gains/ loss under section 50* (5 + 8 - 3b - 4 - 7 - 19) (enter negative only if block ceases to exist) | | | | | |
| 21 | Written down value on the last day of previous year* (6+ 9 -15) (enter 0 if result is negative) | | | | | |

| Schedule DOA | | Depreciation on other assets (Other than assets on which full capital expenditure is allowable as deduction) | | | | | | | |
|------------------------------|-------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|------|-------------------------------|-------|------|------------------------|-------------------|-------|
| DEPRECIATION ON OTHER ASSETS | 1 | Block of assets | Land | Building (not including land) | | | Furniture and fittings | Intangible assets | Ships |
| | 2 | Rate (%) | Nil | 5 | 10 | 40 | 10 | 25 | 20 |
| | | | (i) | (ii) | (iii) | (iv) | (v) | (vi) | (vii) |
| | 3 | Written down value on the first day of previous year | | | | | | | |
| | 4 | Additions for a period of 180 days or more in the previous year | | | | | | | |
| | 5 | Consideration or other realization during the previous year out of 3 or 4 | | | | | | | |
| | 6 | Amount on which depreciation at full rate to be allowed (3 + 4 - 5) (enter 0, if result is negative) | | | | | | | |
| 7 | Additions for a period of less than 180 days in the previous year | | | | | | | | |

| | | | | | | | | |
|----|---------------------------------------------------------------------------------------------------------------------------|--|--|--|--|--|--|--|
| 8 | Consideration or other realizations during the year out of 7 | | | | | | | |
| 9 | Amount on which depreciation at half rate to be allowed (7-8) (enter 0, if result in negative) | | | | | | | |
| 10 | Depreciation on 6 at full rate | | | | | | | |
| 11 | Depreciation on 9 at half rate | | | | | | | |
| 12 | Total depreciation* (10+11) | | | | | | | |
| 13 | Depreciation disallowed under section 38(2) of the I.T. Act (out of column 12) | | | | | | | |
| 14 | Net aggregate depreciation (12-13) | | | | | | | |
| 15 | Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. (out of column 14) | | | | | | | |
| 16 | Expenditure incurred in connection with transfer of asset/ assets | | | | | | | |
| 17 | Capital gains/ loss under section 50 (5 + 8 -3-4 -7 -16) (enter negative only if block ceases to exist) | | | | | | | |
| 18 | Written down value on the last day of previous year* (6+ 9 -12) (enter 0 if result is negative) | | | | | | | |

Schedule DEP

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

| | | | | | |
|-----------------------------------|----------------------------------------------------|-----------------------------------------------------------------|---------------------------------------------------------------------------------------------|----|----|
| SUMMARY OF DEPRECIATION ON ASSETS | 1 | Plant and machinery | | | |
| | | a | Block entitled for depreciation @ 15 per cent (Schedule DPM - 17i or 18i as applicable) | 1a | |
| | | b | Block entitled for depreciation @ 30 per cent (Schedule DPM - 17ii or 18ii as applicable) | 1b | |
| | | c | Block entitled for depreciation @ 40 per cent (Schedule DPM - 17iii or 18iii as applicable) | 1c | |
| | | d | Block entitled for depreciation @ 45 per cent (Schedule DPM - 17iv or 18iv as applicable) | | |
| | | e | Total depreciation on plant and machinery (1a + 1b + 1c +1d) | | 1d |
| | 2 | Building (not including land) | | | |
| | | a | Block entitled for depreciation @ 5 per cent (Schedule DOA- 14ii or 15ii as applicable) | 2a | |
| | | b | Block entitled for depreciation @ 10 per cent (Schedule DOA- 14iii or 15iii as applicable) | 2b | |
| | | c | Block entitled for depreciation @ 40 per cent (Schedule DOA- 14iv or 15iv as applicable) | 2c | |
| | | d | Total depreciation on building (total of 2a + 2b + 2c) | | 2d |
| | 3 | Furniture and fittings (Schedule DOA- 14v or 15v as applicable) | | | 3 |
| | 4 | Intangible assets (Schedule DOA- 14vi or 15vi as applicable) | | | 4 |
| 5 | Ships (Schedule DOA- 14vii or 15vii as applicable) | | | 5 | |
| 6 | Total depreciation (1e+2d+3+4+5) | | | 6 | |

Schedule DCG

Deemed Capital Gains on sale of depreciable assets

| | | | | | |
|-----------------------------------|---|-------------------------------|----------------------------------------------------------------------|----|----|
| SUMMARY OF DEPRECIATION ON ASSETS | 1 | Plant and machinery | | | |
| | | a | Block entitled for depreciation @ 15 per cent (Schedule DPM - 20i) | 1a | |
| | | b | Block entitled for depreciation @ 30 per cent (Schedule DPM - 20ii) | 1b | |
| | | c | Block entitled for depreciation @ 40 per cent (Schedule DPM - 20iii) | 1c | |
| | | d | Block entitled for depreciation @ 45 per cent (Schedule DPM - 20iv) | | |
| | | e | Total (1a +1b + 1c + 1d) | | 1d |
| | 2 | Building (not including land) | | | |
| | | a | Block entitled for depreciation @ 5 per cent (Schedule DOA- 17ii) | 2a | |
| | | b | Block entitled for depreciation @ 10 per cent (Schedule DOA- 17iii) | 2b | |

| | | | | |
|---|---|--------------------------------------------------------------------|----|----|
| | c | Block entitled for depreciation @ 40 per cent (Schedule DOA- 17iv) | 2c | |
| | d | Total (2a + 2b + 2c) | | 2d |
| 3 | | Furniture and fittings (Schedule DOA- 17v) | | 3 |
| 4 | | Intangible assets (Schedule DOA- 17vi) | | 4 |
| 5 | | Ships (Schedule DOA- 17vii) | | 5 |
| 6 | | Total (1e+2d+3+4+5) | | 6 |

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

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

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

Schedule CG Capital Gains

| A Short-term Capital Gains (STCG) (Sub-items 4 & 5 are not applicable for residents) | | | | | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------------|--------|---------------------|----------|
| Short-term Capital Gains | 1 From sale of land or building or both (fill up details separately for each property) | | | | | |
| | a I Full value of consideration received/receivable ai | | | | | |
| | ii Value of property as per stamp valuation authority aii | | | | | |
| | iii Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (aii)] ai | | | | | |
| | b Deductions under section 48 | | | | | |
| | I Cost of acquisition without indexation bi | | | | | |
| | ii Cost of Improvement without indexation bii | | | | | |
| | iii Expenditure wholly and exclusively in connection with transfer biii | | | | | |
| | Iv Total (bi + bii + biii) biv | | | | | |
| | c Balance (aiii – biv) 1c | | | | | |
| d Deduction under section 54D/ 54G/54GA (Specify details in item D below) 1d | | | | | | |
| e Short-term Capital Gains on Immovable property (1c - 1d) A1e | | | | | | |
| f In case of transfer of immovable property, please furnish the following details (see note) | | | | | | |
| S.No. | Name of buyer(s) | PAN/Aadhaar No. of buyer(s) | Percentage share | Amount | Address of property | Pin code |
| NOTE ▶ Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents. In case of more than one buyer, please indicate the respective percentage share and amount. | | | | | | |
| 2 From slump sale | | | | | | |
| a Full value of consideration 2a (5 of Form 3CEA) | | | | | | |
| b Net worth of the under taking or division 2b (6(e) of Form 3CEA) | | | | | | |
| c Short term capital gains from slump sale (2a-2b) A2c | | | | | | |
| 3 From sale of equity share or unit of equity oriented Mutual Fund (MF) or unit of a business trust on which STT is paid under section 111A or 115AD(1)(b)(ii) proviso (for FII) | | | | | | |
| a Full value of consideration 3a | | | | | | |
| b Deductions under section 48 | | | | | | |
| I Cost of acquisition without indexation bi | | | | | | |
| ii Cost of Improvement without indexation bii | | | | | | |
| iii Expenditure wholly and exclusively in connection with transfer biii | | | | | | |
| Iv Total (i + ii + iii) biv | | | | | | |
| c Balance (3a – biv) 3c | | | | | | |

| | | | | |
|---|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|-----------------------------------------------------------------------------------|
| | d | Loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only) | 3d | |
| | e | Short-term capital gain on equity share or equity oriented MF (STT paid) (3c +3d) | | A3e |
| 4 | | For NON-RESIDENT, not being an FII- from sale of shares or debentures of an Indian company (to be computed with foreign exchange adjustment under first proviso to section 48) | | |
| | a | STCG on transactions on which securities transaction tax (STT) is paid | | A4a |
| | b | STCG on transactions on which securities transaction tax (STT) is not paid | | A4b |
| 5 | | For NON-RESIDENTS- from sale of securities (other than those at A3 above) by an FII as per section 115AD | | |
| | a | I In case securities sold include shares of a company other than quoted shares, enter the following details | | |
| | | a Full value of consideration received/receivable in respect of unquoted shares | ia | |
| | | b Fair market value of unquoted shares determined in the prescribed manner | ib | |
| | | c Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b) | ic | |
| | | ii Full value of consideration in respect of securities other than unquoted shares | aii | |
| | | iii Total (ic + ii) | aiii | |
| | b | Deductions under section 48 | | |
| | | I Cost of acquisition without indexation | bi | |
| | | ii Cost of improvement without indexation | bii | |
| | | iii Expenditure wholly and exclusively in connection with transfer | biii | |
| | | iv Total (i + ii + iii) | biv | |
| | c | Balance (5aiii – biv) | 5c | |
| | d | Loss to be disallowed u/s 94(7) or 94(8)- for example if security bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such security to be ignored (Enter positive value only) | 5d | |
| | e | Short-term capital gain on securities (other than those at A3 above) by an FII (5c +5d) | | A5e |
| 6 | | From sale of assets other than at A1 or A2 or A3 or A4 or A5 above | | |
| | a | I In case assets sold include shares of a company other than quoted shares, enter the following details | | |
| | | a Full value of consideration received/receivable in respect of unquoted shares | ia | |
| | | b Fair market value of unquoted shares determined in the prescribed manner | ib | |
| | | c Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b) | ic | |
| | | ii Full value of consideration in respect of assets other than unquoted shares | aii | |
| | | iii Total (ic + ii) | aiii | |
| | b | Deductions under section 48 | | |
| | | I Cost of acquisition without indexation | bi | |
| | | ii Cost of Improvement without indexation | bii | |
| | | iii Expenditure wholly and exclusively in connection with transfer | biii | |
| | | iv Total (i + ii + iii) | biv | |
| | c | Balance (6aiii – biv) | 6c | |
| | d | In case of asset (security/unit) loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only) | 6d | |
| | e | Deemed short term capital gains on depreciable assets (6 of schedule-DCG) | 6e | |
| | f | Deduction under section 54D/54G/54GA | 6f | |
| | g | STCG on assets other than at A1 or A2 or A3 or A4 or A5 above (6c + 6d + 6e – 6f) | | A6g |
| 7 | | Amount deemed to be short term capital gains | | |
| | a | Whether any amount of unutilized capital gain on asset transferred during the previous years shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below | | |
| | Sl. | Previous year in which asset transferred | Section under which deduction claimed in that year | Amount not used for new asset or remained unutilized in Capital gains account (X) |
| | | | New asset acquired/constructed | |
| | | | Year in which asset acquired/constructed | Amount utilised out of Capital Gains account |
| | I | 2017-18 | 54D/54G/54GA | |
| | b | Amount deemed to be short term capital gains u/s 54D/54G/54GA, other than at 'a' | | |
| | | Amount deemed to be short term capital gains (Xi + b) | | |
| | | | | A7 |

| | | | | | | | | | | | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|---------------------|-----------------|---------------------------------------------------|----------------------------|---------------------|----------------------|---------------------------------------|-----|--|
| Long-term Capital Gains | 8 Pass Through Income/ Loss in the nature of Short Term Capital Gain, (Fill up schedule PTI) (A8a+ A8b + A8c) | | | | | | | | | | A8 | |
| | | Pass Through Income/ Loss in the nature of Short Term Capital Gain, chargeable @ 15% | | | | | | | A8a | | | |
| | b | Pass Through Income/ Loss in the nature of Short Term Capital Gain, chargeable @ 30% | | | | | | | A8b | | | |
| | c | Pass Through Income/ Loss in the nature of Short Term Capital Gain, chargeable at applicable rates | | | | | | | A8c | | | |
| | 9 Amount of STCG included in A1 – A8 but not chargeable to tax or chargeable at special rates in India as per DTAA | | | | | | | | | | | |
| | Sl. No. | Amount of income | Item No. A1 to A8 above in which included | Country name & Code | Article of DTAA | Rate as per Treaty (enter NIL, if not chargeable) | Whether TRC obtained (Y/N) | Section of I.T. Act | Rate as per I.T. Act | Applicable rate [lower of (6) or (9)] | | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | | |
| | I | | | | | | | | | | | |
| | II | | | | | | | | | | | |
| | A | Total amount of STCG not chargeable to tax in India as per DTAA | | | | | | | | | A9a | |
| B | Total amount of STCG chargeable to tax at special rates in India as per DTAA | | | | | | | | | A9b | | |
| 10 Total Short-term Capital Gain (A1e+ A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7 + A8 – A9a) | | | | | | | | | | A10 | | |
| B Long-term capital gain (LTCG) (Sub-items 6, 7, 8 are not applicable for residents) | | | | | | | | | | | | |
| 1 From sale of land or building or both (fill up details separately for each property) | | | | | | | | | | | | |
| a | I | Full value of consideration received/receivable | | | | | | ai | | | | |
| | Ii | Value of property as per stamp valuation authority | | | | | | a ii | | | | |
| | Iii | Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (a ii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (a ii)] | | | | | | a iii | | | | |
| b | Deductions under section 48 | | | | | | | | | | | |
| | I | Cost of acquisition with indexation | | | | | | bi | | | | |
| | Ii | Cost of Improvement with indexation | | | | | | bii | | | | |
| | Iii | Expenditure wholly and exclusively in connection with transfer | | | | | | biii | | | | |
| | Iv | Total (bi + bii + biii) | | | | | | biv | | | | |
| c | Balance (a iii – biv) | | | | | | 1c | | | | | |
| d | Deduction under section 54D/54EC/54G/54GA (Specify details in item D below) | | | | | | 1d | | | | | |
| e Long-term Capital Gains on Immovable property (1c - 1d) | | | | | | | | | | B1e | | |
| f In case of transfer of immovable property, please furnish the following details (see note) | | | | | | | | | | | | |
| | S.No. | Name of buyer(s) | PAN/Aadhaar No. of buyer(s) | Percentage share | Amount | Address of property | Pin code | | | | | |
| NOTE ► Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents. In case of more than one buyer, please indicate the respective percentage share and amount. | | | | | | | | | | | | |
| 2 From slump sale | | | | | | | | | | | | |
| a | Full value of consideration | | | | 2a | (5 of Form 3CEA) | | | | | | |
| b | Net worth of the under taking or division | | | | 2b | (6(e) of Form 3CEA) | | | | | | |
| c | Balance (2a – 2b) | | | | 2c | | | | | | | |
| d | Deduction u/s 54EC | | | | 2d | | | | | | | |
| e Long term capital gains from slump sale (2c-2d) | | | | | | | | | | B2e | | |
| 3 From sale of bonds or debenture (other than capital indexed bonds issued by Government) | | | | | | | | | | | | |
| a | Full value of consideration | | | | | | 3a | | | | | |
| b | Deductions under section 48 | | | | | | | | | | | |
| | I | Cost of acquisition without indexation | | | | | | bi | | | | |
| | Ii | Cost of improvement without indexation | | | | | | bii | | | | |
| | Iii | Expenditure wholly and exclusively in connection with transfer | | | | | | biii | | | | |
| | Iv | Total (bi + bii + biii) | | | | | | biv | | | | |
| c LTCG on bonds or debenture (3a – 3biv) | | | | | | | | | | B3c | | |
| 4 From sale of listed securities (other than a unit) or zero coupon bonds where proviso under section 112(1) is applicable | | | | | | | | | | | | |
| a | Full value of consideration | | | | | | 4a | | | | | |
| b | Deductions under section 48 | | | | | | | | | | | |
| | i | Cost of acquisition without indexation | | | | | | bi | | | | |
| | ii | Cost of improvement without indexation | | | | | | bii | | | | |
| | iii | Expenditure wholly and exclusively in connection with transfer | | | | | | biii | | | | |

| | | | | | |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|-----------------------------------------------------------------------------------|
| | iv | Total (bi + bii +biii) | biv | | |
| | C | Long-term Capital Gains on assets at B4 above (4a – 4biv) | | | B4c |
| 5 | From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A | | | | |
| | Long-term Capital Gains on sale of capital assets at B5 above) (Column 14 of schedule 112A) | | | | B5 |
| 6 | For NON-RESIDENTS- from sale of shares or debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to section 48) | | | | |
| | LTCG on share or debenture computed without indexation benefit | | | | B6 |
| 7 | For NON-RESIDENTS- from sale of, (i) unlisted securities as per sec. 112(1)(c), (ii) units referred in sec. 115AB, (iii) bonds or GDR as referred in sec. 115AC, (iv) securities by FII as referred to in sec. 115AD | | | | |
| | A | I In case securities sold include shares of a company other than quoted shares, enter the following details | | | |
| | | a | Full value of consideration received/receivable in respect of unquoted shares | ia | |
| | | b | Fair market value of unquoted shares determined in the prescribed manner | ib | |
| | | c | Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b) | ic | |
| | | ii | Full value of consideration in respect of securities other than unquoted shares | aii | |
| | | iii | Total (ic + ii) | aiii | |
| | B | Deductions under section 48 | | | |
| | | i | Cost of acquisition without indexation | bi | |
| | | ii | Cost of improvement without indexation | bii | |
| | | iii | Expenditure wholly and exclusively in connection with transfer | biii | |
| | | iv | Total (bi + bii +biii) | biv | |
| | C | Long-term Capital Gains on assets at 7 above in case of NON-RESIDENT (7a – 7biv) | | | B7c |
| 8 | For NON-RESIDENTS - From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A | | | | |
| | Long-term Capital Gains on sale of capital assets at B8 above (Column 14 of Schedule 115AD(1)(b)(iii) proviso) | | | | B8 |
| 9 | From sale of assets where B1 to B8 above are not applicable | | | | |
| | A | i In case assets sold include shares of a company other than quoted shares, enter the following details | | | |
| | | a | Full value of consideration received/receivable in respect of unquoted shares | ia | |
| | | b | Fair market value of unquoted shares determined in the prescribed manner | ib | |
| | | c | Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b) | ic | |
| | | ii | Full value of consideration in respect of assets other than unquoted | aii | |
| | | iii | Total (ic + ii) | aiii | |
| | B | Deductions under section 48 | | | |
| | | i | Cost of acquisition with indexation | bi | |
| | | ii | Cost of improvement with indexation | bii | |
| | | iii | Expenditure wholly and exclusively in connection with transfer | biii | |
| | | iv | Total (bi + bii +biii) | biv | |
| | C | Balance (aiii – biv) | | | 9c |
| | D | Deduction under section 54D/54G/54GA (Specify details in item D below) | | | 9d |
| | E | Long-term Capital Gains on assets at B9 above (9c- 9d) | | | B9e |
| 10 | Amount deemed to be long-term capital gains | | | | |
| | a Whether any amount of unutilized capital gain on asset transferred during the previous year shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below | | | | |
| | Sl. | Previous year in which asset transferred | Section under which deduction claimed in that year | New asset acquired/constructed Year in which asset acquired/constructed | Amount not used for new asset or remained unutilized in Capital gains account (X) |
| | I | 2017-18 | 54D/54G/54GA | | |
| | B | Amount deemed to be long-term capital gains, other than at 'a' | | | |
| | Amount deemed to be long-term capital gains (Xi + b) | | | | B10 |
| 11 | Pass Through Income in the nature of Long Term Capital Gain, (Fill up schedule PTI) (B11a1+B11a2 + B11b) | | | | B11 |

| | | | | | | | | | | | |
|-----|--------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|--------------------------------------------|---------------------|-----------------|---------------------------------------------------|----------------------------|---------------------|----------------------|--------------------------------------|--|
| | a1 | Pass Through Income/Loss in the nature of Long Term Capital Gain, chargeable @ 10% u/s 112A | | | | | | | | B11a1 | |
| | | Pass Through Income/Loss in the nature of Long Term Capital Gain, chargeable @ 10% under sections other than 112A | | | | | | | | B11a2 | |
| | b | Pass Through Income/ Loss in the nature of Long Term Capital Gain, chargeable @ 20% | | | | | | | | B11b | |
| 12 | Amount of LTCG included in items B1 to B11 but not chargeable to tax or chargeable at special rates in India as per DTAA | | | | | | | | | | |
| | Sl. No. | Amount of income | Item No. B1 to B11 above in which included | Country name & Code | Article of DTAA | Rate as per Treaty (enter NIL, if not chargeable) | Whether TRC obtained (Y/N) | Section of I.T. Act | Rate as per I.T. Act | Applicable rate /lower of (6) or (9) | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | |
| | I | | | | | | | | | | |
| | II | | | | | | | | | | |
| a | Total amount of LTCG not chargeable to tax in India as per DTAA | | | | | | | | | B12a | |
| b | Total amount of LTCG chargeable to tax at special rates in India as per DTAA | | | | | | | | | B12b | |
| 13 | Total long term capital gain] [B1e + B2e + B3c + B4c + B5 + B6 + B7c + B8 + B9f+ B10+B11-B12a] | | | | | | | | | B13 | |
| C | Income chargeable under the head "CAPITAL GAINS" (A10+ B13) (take B13 as nil, if loss) | | | | | | | | | C | |
| D | Information about deduction claimed against Capital Gains | | | | | | | | | | |
| 1 | In case of deduction u/s 54D/54EC/54G/54GA give following details | | | | | | | | | | |
| a | Deduction claimed u/s 54D | | | | | | | | | | |
| i | Date of acquisition of original asset | | | | | | | ai | dd/mm/yyyy | | |
| ii | Cost of purchase/ construction of new land or building for industrial undertaking | | | | | | | aii | | | |
| iii | Date of purchase of new land or building | | | | | | | aiii | dd/mm/yyyy | | |
| iv | Amount deposited in Capital Gains Accounts Scheme before due date | | | | | | | aiv | | | |
| v | Amount of deduction claimed | | | | | | | av | | | |
| b | Deduction claimed u/s 54EC | | | | | | | | | | |
| i | Date of transfer of original asset | | | | | | | bi | dd/mm/yyyy | | |
| ii | Amount invested in specified/notified bonds (not exceeding fifty lakh rupees) | | | | | | | bii | | | |
| iii | Date of investment | | | | | | | biii | dd/mm/yyyy | | |
| iv | Amount of deduction claimed | | | | | | | biv | | | |
| c | Deduction claimed u/s 54G | | | | | | | | | | |
| i | Date of transfer of original asset | | | | | | | ci | dd/mm/yyyy | | |
| ii | Cost and expenses incurred for purchase or construction of new asset | | | | | | | cii | | | |
| iii | Date of purchase/construction of new asset in an area other than urban area | | | | | | | ciii | dd/mm/yyyy | | |
| iv | Amount deposited in Capital Gains Accounts Scheme before due date | | | | | | | civ | | | |
| v | Amount of deduction claimed | | | | | | | cv | | | |

| | | | | |
|---|---------------------------------------------|----------------------------------------------------------------------|------|------------|
| d | Deduction claimed u/s 54GA | | | |
| | i | Date of transfer of original asset from urban area | di | dd/mm/yyyy |
| | ii | Cost and expenses incurred for purchase or construction of new asset | dii | |
| | iii | Date of purchase/construction of new asset in SEZ | diii | dd/mm/yyyy |
| | iv | Amount deposited in Capital Gains Accounts Scheme before due date | div | |
| | v | Amount of deduction claimed | dv | |
| e | Total deduction claimed (1a + 1b + 1c + 1d) | | | e |

E Set-off of current year capital losses with current year capital gains (excluding amounts included in A9 & B12 which is chargeable under DTAA)

| Sl. | Type of Capital Gain | Capital Gain of current year (Fill this column only if computed figure is positive) | Short term capital loss | | | | Long term capital loss | | | Current year's capital gains remaining after set off (9=1-2-3-4-5-6-7-8) |
|------|---------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|---------------------------------------------------|--------------------------------------------|-----------------------------------------------|------------|-------------------------------------------|-----------------------------------------------------------|------------|-----------------------------------------------------------------------------|
| | | | 15% | 30% | applicable rate | DTAA rates | 10% | 20% | DTAA rates | |
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| i | Capital Loss to be set off (Fill this row only, if computed figure is negative) | | (A3e*+ A4a*+ A8a*) | (A5e*+ A8b*) | (A1e*+ A2c*+ A4b*+ A6g*+ A7+A8c*) | A9b | (B4c*+B5*+ B7c*+B8*+ B11a1*+B11a2*) | B1e*+ B2e*+B3c*+ + B6*+ B9e*+ B10*+ B11b*) | B12b | |
| ii | Short term capital gain | 15% | (A3e+A4a+A8a*) | | | | | | | |
| iii | | 30% | (A5e+ A8b*) | | | | | | | |
| iv | | applicable rate | (A1e*+ A2c*+ A4b*+ A6g*+ A7+A8c*) | | | | | | | |
| v | | DTAA rates | A9b | | | | | | | |
| vi | | Long term capital gain | 10% | (B4c*+B5*+B7c*+ B8*+ +B11a1*+B11a2*) | | | | | | |
| vii | 20% | | B1e*+ B2e*+B3c*+ B6*+ B9e*+ B10*+ B11b*) | | | | | | | |
| viii | DTAA rates | | B12b | | | | | | | |
| ix | Total loss set off (ii + iii + iv + v + vi+vii+viii) | | | | | | | | | |
| x | Loss remaining after set off (i – ix) | | | | | | | | | |

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

The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B11) as reduced by the amount of LTCG not chargeable to tax or chargeable at special rates as per DTAA, which is included therein, if any.

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

| | | | | | | |
|---|------------------------------------------------------------------------------------------------------------------------|--|--|--|--|--|
| 4 | Short-term capital gains taxable at DTAA rates <i>Enter value from item Six of schedule BFLA, if any.</i> | | | | | |
| 5 | Long- term capital gains taxable at the rate of 10% <i>Enter value from item 5x of schedule BFLA, if any.</i> | | | | | |
| 6 | Long- term capital gains taxable at the rate of 20% <i>Enter value from item 5xi of schedule BFLA, if any.</i> | | | | | |
| 7 | Long- term capital gains taxable at the rate DTAA rates <i>Enter value from item 5xii of schedule BFLA, if any.</i> | | | | | |

Schedule OS Income from other sources

| 1 | | Gross Income chargeable to tax at normal applicable rates (1a+ 1b+ 1c+ 1d + 1e) | | 1 |
|---------------|---------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|-------|--------|
| | a | Dividends, Gross | 1a | |
| | b | Interest, Gross (bi + bii + biii + biv+bv) | 1b | |
| | i | From Savings Bank | bi | |
| | ii | From Deposits (Bank/ Post Office/ Co-operative) Society/) | bii | |
| | iii | From Income-tax Refund | biii | |
| | iv | In the nature of Pass through income/ loss | biv | |
| | v | Others | bv | |
| | c | Rental income from machinery, plants, buildings, etc., Gross | 1c | |
| | d | Income of the nature referred to in section 56(2)(x) which is chargeable to tax | 1d | |
| | i | Aggregate value of sum of money received without consideration | di | |
| | ii | In case immovable property is received without consideration, stamp duty value of property | dii | |
| | iii | In case immovable property is received for inadequate consideration, stamp duty value of property in excess of such consideration | diii | |
| | iv | In case any other property is received without consideration, fair market value of property | div | |
| | v | In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration | dv | |
| | e | Any other income (please specify nature) | 1e | |
| Sl. No. | | Nature | | Amount |
| 1 | | | | |
| 2 | | | | |
| | | Rows can be added as required | | |
| 2 | | Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e related to sl. no. 1) | | 2 |
| OTHER SOURCES | a | Income by way of winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB | 2a | |
| | b | Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi) | 2b | |
| | i | Cash credits u/s 68 | bi | |
| | ii | Unexplained investments u/s 69 | bii | |
| | iii | Unexplained money etc. u/s 69A | biii | |
| | iv | Undisclosed i | biv | |
| | v | Unexplained expenditure etc. u/s 69C | bv | |
| | vi | Amount borrowed or repaid on hundi u/s 69D | bvi | |
| | c | Any other income chargeable at special rate (total of ci to cxx) | 2c | |
| | i | Dividends received by non-resident (not being Ci company) or foreign company chargeable u/s 115A(1)(a)(i) | | |
| | ii | Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii) | cii | |
| | iii | Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia) | ciiii | |
| | iv | Interest referred to in section 194LC(1) - chargeable u/s 115A(1)(a)(iiaa) @ 5% | civ | |
| | v | Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab) | cv | |
| | vi | Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac) | cvi | |
| | 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) | cvii | |
| | viii | Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b) (A) & 115A(1)(b)(B) | cviii | |
| | ix | Income by way of interest or dividends from bonds or GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC | cix | |
| x | Income by way of dividends from GDRs purchased in foreign currency by residents - chargeable u/s 115ACA | cx | | |

| | | | | | | | | |
|--|---|------------------------------------------------------------------------------------------------------------------------------------|--|--|--|--|--|--|
| | 2 | Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix) | | | | | | |
|--|---|------------------------------------------------------------------------------------------------------------------------------------|--|--|--|--|--|--|

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

| Sl.No | Head/ Source of Income | Income of current year (Fill this column only if income is zero or positive) | House property loss of the current year set off | Business Loss (other than speculation or specified business loss) of the current year set off | Other sources loss (other than loss from race horses and amount chargeable to special rate of tax) of the current year set off | Current year's Income remaining after set off |
|-------|----------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|-------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|
| | | 1 | 2 | 3 | 4 | 5=1-2-3-4 |
| i | Loss to be set off (Fill this row only, if computed figure is negative) | | (4 of Schedule –HP) | (2vi of item E of Schedule BP) | (6 of Schedule-OS) | |
| ii | House property | (4 of Schedule HP) | | | | |
| iii | Business (excluding Income from life insurance business u/s 115B speculation income and income from specified business) | (A38 of Schedule BP) | | | | |
| iv | Income from life insurance business u/s 115B | (3iv of item E of Sch. BP) | | | | |
| v | Speculation income | (3ii of item E of Sch. BP) | | | | |
| vi | Specified business income u/s 35AD | (3iii of item E of Sch. BP) | | | | |
| vii | Short-term capital gain taxable @ 15% | (9ii of item E of Schedule CG) | | | | |
| viii | Short-term capital gain taxable @ 30% | (9iii of item E of Schedule CG) | | | | |
| ix | Short-term capital gain taxable at applicable rates | (9iv of item E of Schedule CG) | | | | |
| x | Short-term capital gain taxable at special rates in India as per DTAA | (9v of item E of Schedule CG) | | | | |
| xi | Long term capital gain taxable @ 10% | (9vi of item E of Schedule CG) | | | | |
| xii | Long term capital gain taxable @ 20% | (9vii of item E of Schedule CG) | | | | |
| xiii | Long term capital gains taxable at special rates in India as per DTAA | (9viii of item E of Schedule CG) | | | | |
| xiv | Net income from other sources chargeable at normal applicable rates | (6 of Schedule OS) | | | | |
| xv | Profit from the activity of owning and maintaining race horses | (8e of Schedule OS) | | | | |
| xvi | Income from other sources taxable at special rates in India as per DTAA | (2f of Schedule OS) | | | | |
| xvii | Total loss set off | | | | | |
| xviii | Loss remaining after set-off (i – xvii) | | | | | |

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

| Sl. No. | Head/ Source of Income | Income after set off, if any, of current year's losses as per 5 of Schedule CYLA) | Brought forward loss set off | Brought forward depreciation set off | Brought forward allowance under section 35(4) set off | Current year's income remaining after set off |
|---------|----------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|-----------------------------------------|-------------------------------------------------------------|--------------------------------------------------------|
| | | 1 | 2 | 3 | 4 | 5 |
| i | House property | (5ii of Schedule CYLA) | (B/f house property loss) | | | |
| ii | Business (excluding Income from life insurance business u/s 115B speculation income and income from specified business) | (5iii of Schedule CYLA) | (B/f business loss, other than speculation or specified business loss) | | | |
| iii | Income from life insurance business u/s 115B | (5iv of Schedule CYLA) | (B/f business loss, other than speculation or specified business loss) | | | |
| iv | Speculation Income | (5v of Schedule CYLA) | (B/f normal business or speculation loss) | | | |

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

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

| Sl. No. | Assessment Year | Date of Filing (DD/MM/YYYY) | House property loss | Loss from business other than loss from speculative business and specified business | | | Loss from speculative business | Loss from specified businesses | Loss from life insurance business u/s 115B | Short-term capital loss | Long-term Capital loss | Loss from owning and maintaining race horses |
|---------|---------------------------------------------|-----------------------------|---------------------------|-------------------------------------------------------------------------------------|---------------------------------------------------------------------------|-----------------------------------------------------------------------|--------------------------------|--------------------------------|--------------------------------------------|-----------------------------------------|--------------------------------------|----------------------------------------------|
| | | | | Brought forward business losses | Amount as adjusted on account of opting for taxation under section 115BAD | Brought forward Business losses available for set off during the year | | | | | | |
| 1 | 2 | 3 | 4 | 5a | 5b | 5c=5a-5b | 6 | 7 | 8 | 9 | 10 | 11 |
| i | 2010-11 | | | | | | | | | | | |
| ii | 2011-12 | | | | | | | | | | | |
| iii | 2012-13 | | | | | | | | | | | |
| iv | 2013-14 | | | | | | | | | | | |
| v | 2014-15 | | | | | | | | | | | |
| vi | 2015-16 | | | | | | | | | | | |
| vii | 2016-17 | | | | | | | | | | | |
| viii | 2017-18 | | | | | | | | | | | |
| ix | 2018-19 | | | | | | | | | | | |
| x | 2019-20 | | | | | | | | | | | |
| xi | 2020-21 | | | | | | | | | | | |
| xii | Total of earlier year losses b/f | | | | | | | | | | | |
| xiii | Adjustment of above losses in Schedule BFLA | | (2i of Schedule BFLA) | (2ii of Schedule BFLA) | | | (2iv of Schedule BFLA) | (2v of Schedule BFLA) | (2iii of Schedule BFLA) | | | (2xiv of Schedule BFLA) |
| xiv | 2021-22 (Current year losses) | | (2xviii of Schedule CYLA) | (3xviii of Schedule CYLA) | | | (B43 of Schedule BP, if -ve) | (C49 of Schedule BP, if -ve) | 4b of Schedule BP, (if -ve) | (2x+3x+4x+5x) of item E of Schedule CG) | (6x+7x+8x) of item E of Schedule CG) | (8e of Schedule OS, if -ve) |

CARRY FORWARD OF LOSS

| | | | | | | | | | | |
|------|-------------------------------------------------------------------------------------------|--|--|--|--|--|--|--|--|--|
| xv | Current year loss distributed among the unit-holder (Applicable for Investment fund only) | | | | | | | | | |
| xvi | Current year losses to be carried forward (xiv-xv) | | | | | | | | | |
| xvii | Total loss Carried forward to future years (xii-xiii+xvi) | | | | | | | | | |

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

| Sl No | Assessment Year | Depreciation | | | | Allowance under section 35(4) | | |
|-------|-------------------------|---------------------------------------------------|---------------------------------------------------------------------------|----------------------------------------------------------------|------------------------------------------|------------------------------------------------|-------------------------------------------------------------|------------------------------------------|
| | | Amount of brought forward unabsorbed depreciation | Amount as adjusted on account of opting for taxation under section 115BAD | Amount of depreciation set-off against the current year income | Balance carried forward to the next year | Amount of brought forward unabsorbed allowance | Amount of allowance set-off against the current year income | Balance Carried forward to the next year |
| (1) | (2) | (3) | 3(a) | (4) | (5) | (6) | (7) | (8) |
| i | Current Assessment Year | | | | | | | |
| ii | | | | | | | | |
| iii | | | | | | | | |
| iv | | | | | | | | |
| v | Total | | | (3xvi of BFLA) | | | (4xvi of BFLA) | |

Schedule ICDS Effect of Income Computation Disclosure Standards on profit

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

Schedule 10AA Deduction under section 10AA

| DEDUCTION U/S 10AA | Deductions in respect of units located in Special Economic Zone | | | | |
|--------------------|-----------------------------------------------------------------|------------------|------------------------------------------------------------------------------|----|-------------------------------------------------------|
| | Sl | Undertaking | Assessment year in which unit begins to manufacture/produce/provide services | Sl | Amount of deduction |
| | a | Undertaking No.1 | | a | (item 17 of Annexure A of Form 56F for Undertaking 1) |

| | | | | | |
|----------|-----------------------------------------------------------|--|----------|--------------------------------------------------------------|----------|
| b | Undertaking No.2 | | b | <i>(item 17 of Annexure A of Form 56F for Undertaking 2)</i> | |
| c | Total deduction under section 10AA (a + b + c + d) | | | | c |

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

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

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

| S. No. | Relevant clause under which deduction is claimed (drop down to be provided) | Name and address of donee | PAN of Donee | Amount of donation | | | | Eligible Amount of donation |
|--------|-----------------------------------------------------------------------------|---------------------------|--------------|--------------------|--------------------------|------------------------|----------------|-----------------------------|
| | | | | Donation in cash | Date of donation in cash | Donation in other mode | Total Donation | |
| | | | | | | | | |
| | i | | | | | | | |
| | ii | | | | | | | |
| | | Total donation | | | | | | |

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)]

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

Schedule 80-IA Deductions under section 80-IA

| | | | |
|----------|---------------------------------------------------------|-----------|---------------------------------------------------------------------|
| a | Deduction in respect of profits of an enterprise | a1 | Undertaking no. 1 (item 30 of Form 10CCB of the undertaking) |
|----------|---------------------------------------------------------|-----------|---------------------------------------------------------------------|

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

Schedule 80-IB Deductions under section 80-IB

| | | | | | |
|---|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-------------------|-------------------------------------------|---|
| a | Deduction in respect of industrial undertaking located in Jammu & Kashmir or Ladakh [Section 80-IB(4)] | a1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) | |
| | | a2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) | |
| b | Deduction in the case of multiplex theatre [Section 80-IB(7A)] | d1 | Undertaking no. 1 | (10(v) of Form 10CCBA of the undertaking) | |
| | | d2 | Undertaking no. 2 | (10(v) of Form 10CCBA of the undertaking) | |
| c | Deduction in the case of convention centre [Section 80-IB(7B)] | e1 | Undertaking no. 1 | (10(v) of Form 10CCBB of the undertaking) | |
| | | e2 | Undertaking no. 2 | (10(v) of Form 10CCBB of the undertaking) | |
| d | Deduction in the case of undertaking which begins commercial production or refining of mineral oil [Section 80-IB(9)] | f1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) | |
| | | f2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) | |
| e | Deduction in the case of an undertaking developing and building housing projects [Section 80-IB(10)] | g1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) | |
| | | g2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) | |
| f | Deduction in the case of an undertaking engaged in processing, preservation and packaging of fruits, vegetables, meat, meat products, poultry, marine or dairy products [Section 80-IB(11A)] | i1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) | |
| | | i2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) | |
| g | Deduction in the case of an undertaking engaged in integrated business of handling, storage and transportation of food grains [Section 80-IB(11A)] | j1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) | |
| | | j2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) | |
| h | Deduction in the case of an undertaking engaged in operating and maintaining a rural hospital [Section 80-IB(11B)] | k1 | Undertaking no. 1 | (11(v) of Form 10CCBC) | |
| | | k2 | Undertaking no. 2 | (11(v) of Form 10CCBC) | |
| i | Deduction in the case of an undertaking engaged in operating and maintaining a hospital in any area, other than excluded area [Section 80-IB(11C)] | l1 | Undertaking no. 1 | (11(d) of Form 10CCBD) | |
| | | l2 | Undertaking no. 2 | (11(d) of Form 10CCBD) | |
| j | Total deduction under section 80-IB (Total of a1 to l2) | | | | j |

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

| | | | | | |
|----|-----------------------------------------------------------------|-----|-------------------|---------------------------------------|--|
| a | Deduction in respect of undertaking located in Sikkim | a1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) | |
| | | a2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) | |
| b | Deduction in respect of undertaking located in Himachal Pradesh | b1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) | |
| | | b2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) | |
| c | Deduction in respect of undertaking located in Uttaranchal | c1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) | |
| | | c1 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) | |
| d | Deduction in respect of undertaking located in North-East | | | | |
| da | Assam | da1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) | |

| | | | | | |
|----|------------------------------------------------------------------------------|-----|-------------------|---------------------------------------|----|
| | | da2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) | |
| db | Arunachal Pradesh | db1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) | |
| | | db2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) | |
| dc | Manipur | dc1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) | |
| | | dc2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) | |
| dd | Mizoram | dd1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) | |
| | | dd2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) | |
| de | Meghalaya | de1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) | |
| | | de2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) | |
| df | Nagaland | df1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) | |
| | | df2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) | |
| dg | Tripura | dg1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) | |
| | | dg2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) | |
| dh | Total deduction for undertakings located in North-east (total of da1 to dg2) | | | | Dh |
| e | Total deduction under section 80-IC or 80-IE (a + d + c + dh) | | | | E |

Schedule 80P Deductions under section 80P

| | | Nature of Business Code | Income | Amount eligible for deduction |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|--------|-------------------------------|
| 1 | Sec.80P(2)(a)(i) Banking/Credit Facilities to its members | | | |
| 2 | Sec.80P(2)(a)(ii) Cottage Industry | | | |
| 3 | Sec.80P(2)(a)(iii) Marketing of Agricultural produce grown by its members | | | |
| 4 | Sec.80P(2)(a)(iv) Purchase of Agricultural Implements, seeds, live-stocks or other articles intended for agriculture for the purpose of supplying to its members. | | | |
| 5 | Sec.80P(2)(a)(v) Processing , without the aid of power, of the agricultural Produce of its members. | | | |
| 6 | Sec.80P(2)(a)(vi) Collective disposal of Labour of its members | | | |
| 7 | Sec.80P(2)(a)(vii) Fishing or allied activities for the purpose of supplying to its members. | | | |
| 8 | Sec.80P(2)(b)Primary cooperative society engaged in supplying Milk, oilseeds, fruits or vegetables raised or grown by its members to Federal cooperative society engaged in supplying Milk, oilseeds, fruits or vegetables/Government or local authority/Government Company / corporation established by or under a Central, State or Provincial Act | | | |
| 9 | Sec.80P(2)(c)(i)Consumer Cooperative Society Other than specified in 80P(2a) or 80P(2b) | | | |
| 10 | Sec.80P(2)(c)(ii)Other Cooperative Society engaged in activities Other than specified in 80P(2a) or 80P(2b) | | | |
| 11 | Sec.80P(2)(d)Interest/Dividend from Investment in other co-operative society | | | |
| 12 | Sec.80P(2)(e)Income from Letting of godowns/ warehouses for storage, processing / facilitating the marketing of commodities | | | |
| 13 | Sec.80P(2)(f)Others | | | |
| 14 | Total | | | |

Schedule VI-A Deductions under Chapter VI-A

| | | | | | | | |
|------------------|---|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|-----------------------|---|--------------|--|
| TOTAL DEDUCTIONS | 1 | Part B- Deduction in respect of certain payments | | | | | |
| | | Please note that the deduction in respect of the investment/ deposit/ payments for the period 01-04-2020 to 31-07-2020 cannot be claimed again, if already claimed in the AY 2020-21 | | | | | |
| | | a | 80G | | b | 80GGA | |
| | | c | 80GGC | | | | |
| | | Total Deduction under Part B (a + b + c) | | | | 1 | |
| | | 2 | Part C- Deduction in respect of certain incomes | | | | |
| | | d | 80-IA | (f of Schedule 80-IA) | e | 80-IAB | |
| | | f | 80-IAC | | g | 80-IB | |
| | | h | 80-IBA | | i | 80-IC/ 80-IE | |
| | | j | 80JJA | | k | 80JJAA | |

(j of Schedule 80-IB)
(e of Schedule 80-IC/ 80-IE)
[Sl.no. 5I(eiv) +5II of Annexure to Form 10DA]

| | | | | | | | |
|------------------------------------------------|---------------------------------------------|-------------------------------|---|----------|-------------------------------|---|--|
| l | 80LA(1) | (9 of Annexure to Form 10CCF) | m | 80LA(1A) | (9 of Annexure to Form 10CCF) | | |
| | n | 80P | | | | | |
| Total Deduction under Part C (total of d to n) | | | | | | 2 | |
| 3 | Total deductions under Chapter VI-A (1 + 2) | | | | | 3 | |

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

| | | | | | | |
|---|----------------------------------------------------------------------------------------------------------------------------------------------------------------|--|----|--|---|--|
| 1 | Total Income as per item 13 of PART-B-TI | | | | 1 | |
| 2 | Adjustment as per section 115JC(2) | | | | | |
| a | Deduction Claimed under any section included in Chapter VI-A under the heading "C.—Deductions in respect of certain incomes" | | 2a | | | |
| b | Deduction Claimed u/s 10AA | | 2b | | | |
| c | Deduction claimed u/s 35AD as reduced by the amount of depreciation on assets on which such deduction is claimed | | | | | |
| d | Total Adjustment (2a+ 2b+ 2c) | | 2d | | | |
| 3 | Adjusted Total Income under section 115JC(1) (1+2d) | | | | 3 | |
| 4 | Tax payable under section 115JC(1) [18.5% or 9% as the case may be of (3)] (In the case of AOP, BOI, AJP this is applicable if 3 is greater than Rs. 20 lakhs) | | | | 4 | |

Schedule AMTC Computation of tax credit under section 115JD

| | | | | | | |
|---|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|------------|------------------------------------------|---------------------------------------------------------------------------|---------------------------------------------------|
| 1 | Tax under section 115JC in assessment year 2021-22 (1d of Part-B-TTI) | | | | 1 | |
| 2 | Tax under other provisions of the Act in assessment year 2021-22 (2g of Part-B-TTI) | | | | 2 | |
| 3 | Amount of tax against which credit is available [enter (2 – 1) if 2 is greater than 1, otherwise enter 0] | | | | 3 | |
| 4 | Utilisation of AMT credit Available (Sum of AMT credit utilized during the current year is subject to maximum of amount mentioned in 3 above and cannot exceed the sum of AMT Credit Brought Forward) | | | | | |
| | S.No | Assessment Year (AY) (A) | AMT Credit | | AMT Credit Utilised during the Current Assessment Year (C) | Balance AMT Credit Carried Forward (D)= (B3) –(C) |
| | | | Gross (B1) | Set-off in earlier assessment years (B2) | Balance brought forward to the current assessment year (B3) = (B1) – (B2) | |
| | i | 2013-14 | | | | |
| | ii | 2014-15 | | | | |
| | iii | 2015-16 | | | | |
| | iv | 2016-17 | | | | |
| | v | 2017-18 | | | | |
| | vi | 2018-19 | | | | |
| | vii | 2019-20 | | | | |
| | Viii | 2020-21 | | | | |
| | ix | Current AY (enter 1 -2, if 1>2 else enter 0) | | | | |
| | x | Total | | | | |
| 5 | Amount of tax credit under section 115JD utilised during the year [total of item No. 4 (C)] | | | | 5 | |
| 6 | Amount of AMT liability available for credit in subsequent assessment years [total of 4 (D)] | | | | 6 | |

Schedule SI

| | | | | | | |
|---------------|--------------------------------------------------------|---------------------------------------------------------------------------------------------|-------------------------------------|---------------------------------|--------------------------------|------------------|
| SPECIAL RATE] | SI No | Section/Description | <input checked="" type="checkbox"/> | Special rate (%) | Income(i) | Tax thereon (ii) |
| | 1 | 111A or section 115AD(1)(ii)- Proviso (STCG on shares/equity oriented MF on which STT paid) | <input type="checkbox"/> | 15 | (part of 5vi of Schedule BFLA) | |
| 2 | 115AD (STCG for FIIs on securities where STT not paid) | <input type="checkbox"/> | 30 | (part of 5vii of Schedule BFLA) | | |

| | | | | |
|---|-------------------------------------------------------------------|--------------------------|----|-------------------------------|
| 3 | 112 proviso (LTCG on listed securities/ units without indexation) | <input type="checkbox"/> | 10 | (part of 5x of Schedule BFLA) |
| 4 | 112(1)(c)(iii) (LTCG for non-resident on unlisted securities) | <input type="checkbox"/> | 10 | (part of 5x of Schedule BFLA) |
| 5 | 115AB (LTCG for non-resident on units referred in section 115AB) | <input type="checkbox"/> | 10 | (part of 5x of Schedule BFLA) |

| | | | | |
|----|----------------------------------------------------------------------------------------------------|--------------------------|--------------|---------------------------------|
| 6 | 115AC (LTCG for non-resident on bonds/GDR) | <input type="checkbox"/> | 10 | (part of 5x of Schedule BFLA) |
| 7 | 115AD (LTCG for FII on securities) | <input type="checkbox"/> | 10 | (part of 5x of Schedule BFLA) |
| 8 | 112 (LTCG on others) | <input type="checkbox"/> | 20 | (5xi of Schedule BFLA) |
| 9 | 112A or section 115AD(1)(b)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid) | <input type="checkbox"/> | 10 | (5x of Schedule BFLA) |
| 10 | STCG chargeable at special rates in India as per DTAA | | | (part of 5ix of Schedule BFLA) |
| 11 | LTCG Chargeable at special rates in India as per DTAA | <input type="checkbox"/> | | (part of 5xii of Schedule BFLA) |
| 12 | 115B (Profits and gains of life insurance business) | <input type="checkbox"/> | 12.50 | (5iii of Schedule BFLA) |
| 13 | 115AC (Income of a non-resident from bonds or GDR purchased in foreign currency) | <input type="checkbox"/> | 10 | (part of 1fii of Schedule OS) |
| 14 | 115BB (Winnings from lotteries, puzzles, races, games etc.) | <input type="checkbox"/> | 30 | (2a of Schedule OS) |
| 15 | 115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D) | <input type="checkbox"/> | 60 | (2b of Schedule OS) |
| 16 | 115BBF (Tax on income from patent) | | | |
| | a Income under head business or profession | <input type="checkbox"/> | 10 | (3d of Schedule BP) |
| | b Income under head other sources | <input type="checkbox"/> | 10 | (2dxvi of Schedule OS) |
| 17 | 115BBG (Tax on income from transfer of carbon credits) | | | |
| | a Income under head business or profession | <input type="checkbox"/> | 10 | (8e of Schedule BP) |
| | b Income under head other sources | <input type="checkbox"/> | 10 | (2dxvii of Schedule OS) |
| 18 | 115A(1)(b) (A) & 115A(1)(b)(B) (Income of a non-resident from Royalty) | <input type="checkbox"/> | 10 | (part of 2dviii of Schedule OS) |
| 19 | Income from other sources chargeable at special rates in India as per DTAA | <input type="checkbox"/> | | (part of 2f of Schedule OS) |
| 20 | Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15% | <input type="checkbox"/> | 15 | (part of 5vi of Schedule BFLA) |
| 21 | Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30% | <input type="checkbox"/> | 30 | (part of 5vii of Schedule BFLA) |
| 22 | Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% | <input type="checkbox"/> | 10 | (part of 5x of Schedule BFLA) |
| 23 | Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% - u/s other than 112A | <input type="checkbox"/> | 10 | (part of 5ix of Schedule BFLA) |
| 24 | Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20% | <input type="checkbox"/> | 20 | (part of 5xi of Schedule BFLA) |
| 25 | Pass through income in the nature of income from other source chargeable at special rates | <input type="checkbox"/> | | (2e of Schedule OS) |
| | | | Total | |

Schedule IF Information regarding partnership firms in which you are partner

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

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

| EXEMPT INCOMES | 1 | Interest income | 1 |
|----------------|---|-------------------------------------------------------------------------------------------------------|-----|
| | 2 | i Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules) | i |
| | | ii Expenditure incurred on agriculture | ii |
| | | iii Unabsorbed agricultural loss of previous eight assessment years | iii |

| | | | | | | | | | |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|------------------|---------------------|-----------------|----------------|----------------------------|---|--|
| iv | Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 (from Sl. No. 39 of Sch. BP) | iv | | | | | | | |
| v | Net Agricultural income for the year (i – ii – iii + iv) (enter nil if loss) | 2 | | | | | | | |
| vi | In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details (Fill up details separately for each agricultural land) | | | | | | | | |
| | a Name of district along with pin code in which agricultural land is located | | | | | | | | |
| | b Measurement of agricultural land in Acre | | | | | | | | |
| | c Whether the agricultural land is owned or held on lease (drop down to be provided) | | | | | | | | |
| | d Whether the agricultural land is irrigated or rain-fed (drop down to be provided) | | | | | | | | |
| 3 | Other exempt income (please specify) | 3 | | | | | | | |
| 4 | Income not chargeable to tax as per DTAA | | | | | | | | |
| | Sl. No. | Amount of income | Nature of income | Country name & Code | Article of DTAA | Head of Income | Whether TRC obtained (Y/N) | | |
| | I | | | | | | | | |
| | II | | | | | | | | |
| | III | Total Income from DTAA not chargeable to tax | | | | | | 4 | |
| 5 | Pass through income not chargeable to tax (Schedule PTI) | 5 | | | | | | | |
| 6 | Total (1+2+3+4+5) | 6 | | | | | | | |

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

| Sl. | Investment entity covered by section 115UA/115UB | Name of business trust/ investment fund | PAN of the business trust/ investment fund | Sl. | Head of income | Current year income | Share of current year loss distributed by Investment fund | Net Income/Loss 9=7-8 | TDS on such amount, if any |
|-----|--------------------------------------------------|-----------------------------------------|--------------------------------------------|-----|-----------------------------|---------------------|-----------------------------------------------------------|-----------------------|----------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 1. | | | | i | House property | | | | |
| | | | | ii | Capital Gains | | | | |
| | | | | a | Short term | | | | |
| | | | | ai | Section 111A | | | | |
| | | | | aii | Others | | | | |
| | | | | b | Long term | | | | |
| | | | | bi | Section 112A | | | | |
| | | | | bii | Sections other than 112A | | | | |
| | | | | iii | Other Sources | | | | |
| | | | | a | Dividend | | | | |
| | | | | b | Others | | | | |
| | | | | iv | Income claimed to be exempt | | | | |
| | | | | a | u/s 10(23FBB) | | | | |
| | | | | b | u/s | | | | |
| | | | | c | u/s | | | | |
| | | | | 2. | | | | i | House property |
| ii | Capital Gains | | | | | | | | |
| a | Short term | | | | | | | | |
| ai | Section 111A | | | | | | | | |
| aii | Others | | | | | | | | |
| b | Long term | | | | | | | | |
| bi | Section 112A | | | | | | | | |
| bii | Sections other than 112A | | | | | | | | |
| iii | Other Sources | | | | | | | | |
| a | Dividend | | | | | | | | |
| b | Others | | | | | | | | |
| iv | Income claimed to be exempt | | | | | | | | |
| a | u/s 10(23FBB) | | | | | | | | |
| b | u/s | | | | | | | | |
| c | u/s | | | | | | | | |

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

Schedule-TPSA Details of Tax on secondary adjustments as per section 92CE(2A) as per the schedule provided in e-filing utility

TAX 1 Amount of primary adjustment on which option u/s 92CE(2A) is exercised & such excess money has not been repatriated within the prescribed time

| | | | | | | | | |
|---|------------------|----------------------------------------------------------------------------|----------------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| | 2 | a | Additional Income tax payable @ 18% on above | | | | | |
| | | b | Surcharge @ 12% on "a" | | | | | |
| | | c | Health & Education cess on (a+b) | | | | | |
| | | d | Total Additional tax payable (a+b+c) | | | | | |
| | 3 | Taxes paid | | | | | | |
| | 4 | Net tax payable (2d-3) | | | | | | |
| | 5 | Date(s) of deposit of tax on secondary adjustments as per section 92CE(2A) | Date 1 (DD/MM/YYYY) | Date 2 (DD/MM/YYYY) | Date 3 (DD/MM/YYYY) | Date 4 (DD/MM/YYYY) | Date 5 (DD/MM/YYYY) | Date 6 (DD/MM/YYYY) |
| | 6 | Name of Bank and Branch | | | | | | |
| | 7 | BSR Code | | | | | | |
| | 8 | Serial number of challan | | | | | | |
| 9 | Amount deposited | | | | | | | |

Schedule FSI

Details of Income from outside India and tax relief (available only in case of resident)

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

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

Schedule TR

Details Summary of tax relief claimed for taxes paid outside India (available only in case of resident)

| TAX RELIEF FOR TAX PAID OUTSIDE INDIA | 1 | Details of Tax relief claimed | | | | |
|---------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|--------------------------------|------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|------------------------------------------------------------|
| | | Country Code | Taxpayer Identification Number | Total taxes paid outside India (total of (c) of Schedule FSI in respect of each country) | Total tax relief available (total of (e) of Schedule FSI in respect of each country) | Section under which relief claimed (specify 90, 90A or 91) |
| | | (a) | (b) | (c) | (d) | (e) |
| | | | | | | |
| | | Total | | | | |
| 2 | Total Tax relief available in respect of country where DTAA is applicable (section 90/90A) (Part of total of 1(d)) | | | | 2 | |
| 3 | Total Tax relief available in respect of country where DTAA is not applicable (section 91) (Part of total of 1(d)) | | | | 3 | |
| 4 | Whether any tax paid outside India, on which tax relief was allowed in India, has been refunded/credited by the foreign tax authority during the year? If yes, provide the details below | | | | 4 | Yes/No |
| | a | Amount of tax refunded | | b | Assessment year in which tax relief allowed in India | |

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

Schedule FA

Details of Foreign Assets and Income from any source outside India

| | |
|----|-----------------------------------------------------------------------------------------------------------------------------------|
| A1 | Details of Foreign Depository Accounts held (including any beneficial interest) at any time during the relevant accounting period |
|----|-----------------------------------------------------------------------------------------------------------------------------------|

| E Details of account(s) in which you have signing authority held (including any beneficial interest) at any time during the relevant accounting period and which has not been included in A to D above. | | | | | | | | | | | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|----------------------------|--------------------------------------------------|------------------------------|-----------------------------|------------------------------------------------------|--------------------------------------------------|--------------------------------------------------|----------------------------------------------|----------------------------------------------|-------------------------|-------------------------|
| Sl No | Name of the Institution in which the account is held | Address of the Institution | Zip Code | Name of the account holder | Account Number | Peak Balance/ Investment during the year (in rupees) | Whether income accrued is taxable in your hands? | If (7) is yes, Income accrued in the account | If (7) is yes, Income offered in this return | | | |
| | | | | | | | | | Amount | Schedule where offered | Item number of schedule | |
| (1) | (2) | (3a) | (3b) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | |
| (i) | | | | | | | | | | | | |
| (ii) | | | | | | | | | | | | |
| F Details of trusts, created under the laws of a country outside India, in which you are a trustee, beneficiary or settlor | | | | | | | | | | | | |
| Sl No | Country Name and code | Zip Code | Name and address of the trust | Name and address of trustees | Name and address of Settlor | Name and address of Beneficiaries | Date since position held | Whether income derived is taxable in your hands? | If (8) is yes, Income derived from the trust | If (8) is yes, Income offered in this return | | |
| | | | | | | | | | | Amount | Schedule where offered | Item number of schedule |
| (1) | (2a) | (2b) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| (i) | | | | | | | | | | | | |
| (ii) | | | | | | | | | | | | |
| G Details of any other income derived from any source outside India which is not included in,- (i) items A to F above and, (ii) income under the head business or profession | | | | | | | | | | | | |
| Sl No | Country Name and code | Zip Code | Name and address of the person from whom derived | Income derived | Nature of income | Whether taxable in your hands? | If (6) is yes, Income offered in this return | | | | | |
| | | | | | | | Amount | Schedule where offered | Item number of schedule | | | |
| (1) | (2a) | (2b) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | | | |
| (i) | | | | | | | | | | | | |
| (ii) | | | | | | | | | | | | |

NOTE ▶ Please refer to instructions for filling out this schedule.

Schedule GST INFORMATION REGARDING TURNOVER/GROSS RECEIPT REPORTED FOR GST

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

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

PART-B

Part B - T1 Computation of total income

| TOTAL INCOME | 1 Income from house property (4 of Schedule-HP) (enter nil if loss) | | 1 |
|--------------|--------------------------------------------------------------------------------------------------------------------------------------------|-------|---|
| | | | |
| | 2 Profits and gains from business or profession | | |
| | i Profits and gains from business other than speculative business and specified business (A38 of Schedule BP) (enter nil if loss) | 2i | |
| | ii Profits and gains from speculative business (3(ii) of table F of Schedule BP) (enter nil if loss and carry this figure to Schedule CFL) | 2ii | |
| | iii Profits and gains from specified business (3(iii) of table F of Schedule BP) (enter nil if loss and carry this figure to Schedule CFL) | 2iii | |
| | iv Income chargeable to tax at special rate (3d, 3e and 4b of Schedule BP) | 2iv | |
| | v Total (2i + 2ii + 2iii + 2iv) (enter nil, if loss and carry this figure of loss to Schedule CYLA) | 2v | |
| | 3 Capital gains | | |
| | a Short term | | |
| | i Short-term chargeable @ 15% (9ii of item E of schedule CG) | ai | |
| | ii Short-term chargeable @ 30% (9iii of item E of schedule CG) | a ii | |
| | iii Short-term chargeable at applicable rate (9iv of item E of schedule CG) | a iii | |
| | iv Short-term chargeable at special rates in India as per DTAA (9v of item E of Schedule CG) | a iv | |
| | v Total Short-term (ai + a ii + a iii + a iv) (enter nil if loss) | 3av | |
| | b Long-term | | |
| | i Long-term chargeable @ 10% (9vi of item E of Schedule CG) | bi | |
| | ii Long-term chargeable @ 20% (9vii of item E of Schedule CG) | b ii | |
| | iii Long-term chargeable at special rates in India as per DTAA (9viii of item E of schedule CG) | b iii | |

| | | | | | |
|----|--------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|-----|--|-----|
| | iv | Total Long-term (bi + bii + biii) (enter nil if loss) | biv | | |
| | c | Total capital gains (3av + 3biv) (enter nil if loss) | | | 3c |
| 4 | Income from other sources | | | | |
| | a | Net income from other sources chargeable to tax at normal applicable rates (6 of Schedule OS) (enter nil if loss) | 4a | | |
| | b | Income chargeable to tax at special rate (2 of Schedule OS) | 4b | | |
| | c | Income from the activity of owning and maintaining race horses (8e of Schedule OS) (enter nil if loss) | 4c | | |
| | d | Total (4a + 4b + 4c) | | | 4d |
| 5 | Total of head wise income (1 + 2v + 3c + 4d) | | | | 5 |
| 6 | Losses of current year to be set off against 5 (total of 2xvii, 3xvii and 4xvii of Schedule CYLA) | | | | 6 |
| 7 | Balance after set off of current year losses (5 – 6) (total of serial no (ii), (iii), (v) to (xv) of column 5 of schedule CYLA + 4b + 2iv) | | | | 7 |
| 8 | Brought forward losses to be set off against 7 (total of 2xvi, 3xvi and 4xvi of Schedule BFLA) | | | | 8 |
| 9 | Gross Total income (7 – 8) (also total of serial no (i), (ii), (iv) to (xiv) of column 5 of Schedule BFLA + 4b + 2iv) | | | | 9 |
| 10 | Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 9 | | | | 10 |
| 11 | Deductions under Chapter VI-A | | | | |
| | a | Part-B of Chapter VI-A [1 of Schedule VI-A and limited upto (i+ii+iv+v+viii+xiii+xiv) of column 5 of BFLA] | | | 11a |
| | b | Part-C of Chapter VI-A [2 of Schedule VI-A and limited upto (ii) of schedule BFLA] | | | 11b |
| | c | Total (11a + 11b) [limited upto (9-10)] | | | 11c |
| 12 | Incomes not forming part of total income (12a + 12b + 12c) | | | | 12 |
| | a | Deduction u/s 10AA (Total of Sch. 10AA) | | | 12a |
| | b | Income of investment fund referred to in section 10(23FB) or 10(23FBA) | | | 12b |
| | c | Income of a business trust referred to in section 10(23FC) or 10(23FCA) | | | 12c |
| 13 | Total income (9 - 11c - 12) | | | | 13 |
| 14 | Income chargeable to tax at special rates (total of (i) of schedule SI) | | | | 14 |
| 15 | Net agricultural income/ any other income for rate purpose (3v of Schedule EI) | | | | 15 |
| 16 | Aggregate income (13 – 14 + 15) [applicable if (13-14) exceeds maximum amount not chargeable to tax] | | | | 16 |
| 17 | Losses of current year to be carried forward (total of xv of Schedule CFL) | | | | 17 |
| 18 | Deemed total income under section 115JC (3 of Schedule AMT) | | | | 18 |

Part B – TTI

Computation of tax liability on total income

| | | | | | | | |
|------------------------------|---|-----------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|-------------------------------------------|---------------------------------|--|
| COMPUTATION OF TAX LIABILITY | 1 | a | Tax payable on deemed total income under section 115JC (4 of Schedule AMT) | | 1a | | |
| | | b | Surcharge on (a) above (if applicable) | | 1b | | |
| | | c | Health and Education Cess @ 4% on 1a+1b above | | 1c | | |
| | | d | Total Tax Payable on deemed total income (1a+1b+1c) | | 1d | | |
| | 2 | Tax payable on total income | | | | | |
| | | a | Tax at normal rates on 16 of Part B-TI | 2a | | | |
| | | b | Tax at special rates (total of col. (ii) of Schedule-SI) | 2b | | | |
| | | c | Rebate on agricultural income [applicable if (13-14) of Part B-TI exceeds maximum amount not chargeable to tax] | 2c | | | |
| | | d | Tax Payable on total income (2a+2b -2c) | | 2d | | |
| | | e | Surcharge | | Surcharge computed before marginal relief | Surcharge after marginal relief | |
| | | | i | 25% of 12(ii) of Schedule SI | 2ei | ia | |
| | | | ii | 10% or 15 %, as applicable, of 1(ii)+ 2(ii),7(ii),9(ii),21(ii),24(ii) of Schedule SI | 2eii | | |
| | | | iii | On [(2d) – [(12(ii)+ 1(ii)+ 2(ii),7(ii),9(ii),21(ii),24(ii) of Schedule SI)] | 2eiii | ia | |
| | | | iv | Total (ia+iaa) | | 2eiv | |
| | | f | Health and Education Cess @ 4% on 2d+2eiv | | 2f | | |
| | | g | Gross tax liability (2d + 2eiv + 2f) | | 2g | | |
| | 3 | Gross tax payable (higher of 1d or 2g) | | | | 3 | |
| | 4 | Credit under section 115JD of tax paid in earlier years (applicable if 2g is more than 1d) (5 of Schedule AMTC) | | | | 4 | |
| | 5 | Tax payable after credit under section 115JD (3 - 4) | | | | 5 | |
| | 6 | Tax relief | | | | | |
| | a | Section 90/90A (2 of Schedule TR) | | 6a | | | |
| | b | Section 91(3 of Schedule TR) | | 6b | | | |
| | c | Total (6a + 6b) | | 6c | | | |

| | | | | | | | |
|-------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|------------------|----------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|--|
| TAXES PAID AND BANK DETAILS | 7 | Net tax liability (5 – 6c) (enter zero, if negative) | | | 7 | | |
| | 8 | Interest and fee payable | | | | | |
| | | a | Interest for default in furnishing the return (section 234A) | 8a | | | |
| | | b | Interest for default in payment of advance tax (section 234B) | 8b | | | |
| | | c | Interest for deferment of advance tax (section 234C) | 8c | | | |
| | | d | Fee for default in furnishing return of income (section 234F) | 8d | | | |
| | e | Total Interest and Fee Payable (8a+8b+8c+8d) | | 8e | | | |
| | 9 | Aggregate liability (7 + 8e) | | | 9 | | |
| | 10 | Taxes Paid | | | | | |
| | | a | Advance Tax (from column 5 of 115A) | 10a | | | |
| b | | TDS (total of column 9 of 15B) | 10b | | | | |
| c | | TCS (total of column 7 of 15C) | 10c | | | | |
| d | | Self-Assessment Tax (from column 5 of 15A) | 10d | | | | |
| e | Total Taxes Paid (10a+10b+10c+10d) | | 10e | | | | |
| 11 | Amount payable (Enter if 9 is greater than 10e, else enter 0) | | | 11 | | | |
| 12 | Refund (If 10e is greater than 9) (refund, if any, will be directly credited into the bank account) | | | 12 | | | |
| BANK ACCOUNT | 13 | Do you have a bank account in India (Non- Residents claiming refund with no bank account in India may select No) | | | Select Yes or No | | |
| | a) Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts) | | | | | | |
| | | Sl. | IFS Code of the Bank in case of Bank Accounts held in India | Name of the Bank | Account Number | Indicate the account in which you prefer to get your refund credited, if any (tick one account <input checked="" type="checkbox"/>) | |
| | | I | | | | | |
| | | Ii | | | | | |
| | Note: 1) All bank accounts held at any time is to be reported, except dormant A/c. 2) Minimum one account should be selected for refund credit | | | | | | |
| | Rows can be added as required | | | | | | |
| | b) Non- residents, who are claiming income-tax refund and not having bank account in India may, at their option, furnish the details of one foreign bank account: | | | | | | |
| | | Sl. No. | SWIFT Code | Name of the Bank | Country of Location | IBAN | |
| | | | | | | | |
| Rows can be added as required | | | | | | | |
| 14 | Do you at any time during the previous year,- (i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or (ii) have signing authority in any account located outside India; or (iii) have income from any source outside India? [applicable only in case of a resident] [Ensure Schedule FA is filled up if the answer is Yes] | | | | <input type="checkbox"/> Yes <input type="checkbox"/> No | | |

| | | | | | |
|---------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|----------|------------------------------|--------------------------|-------------|
| 15 TAX PAYMENTS | | | | | |
| ADVANCE/SELF ASSESSMENT TAX | A Details of payments of Advance Tax and Self-Assessment Tax | | | | |
| | Sl No | BSR Code | Date of Deposit (DD/MM/YYYY) | Serial Number of Challan | Amount (Rs) |
| | (1) | (2) | (3) | (4) | (5) |
| | i | | | | |
| | ii | | | | |
| iii | | | | | |
| NOTE ▶ Enter the totals of Advance tax and Self-Assessment tax in Sl No. 10a & 10d of Part B-TTI | | | | | |

| B Details of Tax Deducted at Source (TDS) on Income [As per Form 16 A issued or Form 16B/16C/16D furnished by Deductor(s)] | | | | | | | | | | | | | | |
|----------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|-------------------------------------------------------------------------|-------------------------------------------------------|-------------------------------------|---------|------------------------------------------------------------------------|----------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|------|--------------------------------------------|----------------|----------------------------------|------|
| Sl No | TDS credit relating to self /other person [other person as per rule 37BA(2)] | PAN/Aadhaar No. of Other Person (if TDS credit related to other person) | TAN of the Deductor/ PAN/Aadhaar No. of Tenant/ Buyer | Unclaimed TDS brought forward (b/f) | | TDS of the current Financial Year (TDS deducted during the FY 2020-21) | | TDS credit being claimed this Year (only if corresponding income is being offered for tax this year, not applicable if TDS is deducted u/s 194N) | | | Corresponding Receipt/ withdrawals offered | | TDS credit being carried forward | |
| | | | | Fin. Year in which deducted | TDS b/f | Deducted in own hands | Deducted in the hands of or any other person as per rule 37BA(2) (if applicable) | Claimed in own hands | Claimed in the hands of or any other person as per rule 37BA(2) (if applicable) | | Gross Amount | Head of Income | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | | (9) | (10) | | (11) | (12) | (13) |
| | | | | | | Income TDS | | | | | Income TDS PAN/Aadhaar No. | | | |
| I | | | | | | | | | | | | | | |
| NOTE ▶ Please enter total of column 9 in 10b of Part B-TTI | | | | | | | | | | | | | | |

| C Details of Tax Collected at Source (TCS) [As per Form 27D issued by the Collector(s)] | | | | | | | | |
|-----------------------------------------------------------------------------------------|-------|------------------------------------------------------------------|-----------------------|-------------------------------------|------------|---------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|------------------------------------------------|
| TCS ON INCOME | Sl No | Tax Deduction and Tax Collection Account Number of the Collector | Name of the Collector | Unclaimed TCS brought forward (b/f) | | TCS of the current financial Year (Tax collected during FY 2020-21) | Amount out of (5) or (6) being claimed this Year (only if corresponding receipt is being offered for tax this year) | Amount out of (5) or (6) being carried forward |
| | | | | Fin. Year in which collected | Amount b/f | | | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| i | | | | | | | | |
| ii | | | | | | | | |
| NOTE ▶ Please enter total of column (7) in 10c of Part B-TTI | | | | | | | | |

VERIFICATION

I, _____ (full name in block letters), son/ daughter of _____, solemnly declare that to the best of my knowledge and belief, the information given in the return and the schedules thereto is correct and complete is in accordance with the provisions of the Income-tax Act, 1961. I further declare that I am making this return in my capacity as _____ (drop down to be provided) and I am also competent to make this return and verify it. I am holding permanent account number _____ (if allotted) (Please see instruction) I further declare that the critical assumptions specified in the agreement have been satisfied and all the terms and conditions of the agreement have been complied with. (Applicable, in a case where return is furnished under section 92CD)

Date

Sign here →