DSC 5.1 — ITR-1 Excel Workbook WITHOUT MACROS

Old Regime and New Regime · Tax Year 2026-27 · When to use, and which one

Nothing to set up — just open and use

No Unblock, no Enable Content, no macro settings — download, open in Excel (Windows or MacBook) and start filling. If a yellow Protected View bar appears, click Enable Editing.

When should it be used?

The regular ITR-1 workbook (with macros) remains the first choice wherever it runs properly. Use this workbook only where the regular one does not work:

- a Windows computer shows **"Compile error in hidden module: Sheet1"** and the buttons stop working;
- a **MacBook or iMac** is used — the regular workbook does not run in Mac Excel;
- macros cannot be enabled on the computer (for example, in a college lab where they are blocked).

Choose the workbook as per the regime asked in the question

Question to be done in	Use this workbook	Opt out [section 202(4)]
Old Regime (alternative regime; the option is exercised)	ITR-1 TY 2026-27 - **Old Regime** - Without Macros.xlsx	Fixed at **Yes**
New Regime (default regime, section 202(1))	ITR-1 TY 2026-27 - **New Regime** - Without Macros.xlsx	Fixed at **No**

Each workbook does one regime only; the regime cannot be changed inside it. If the question asks for both regimes, fill both workbooks.

How is it different from the regular workbook?

	Regular workbook (with macros)	Workbook without macros
Opens on	Windows desktop Excel only	Windows or MacBook — any desktop Excel
Before use	Properties → Unblock; Enable Content	Nothing — just open
Regime	Old or New — chosen at the regime question	One workbook for each regime — fixed
Buttons	Calculate Tax, Validate, Add Row(s), Next, Previous, Print, JSON	**None — all removed; none are needed**
Tax	Worked out on clicking Calculate Tax	**Worked out automatically, as you type**
Rows in tables	More rows can be added	Use the rows already given
Checks on entries	Pop-up messages	No pop-ups — check entries yourself
JSON	Generated	Not available

How is the tax worked out without the Calculate Tax button?

In the regular workbook, the Calculate Tax button runs a macro that writes the tax at D1 (Tax payable on total income). In these workbooks, **D1 holds an Excel formula that does the same work**, and the rebate under section 156, cess at 4%, taxes paid and the amount payable or refund are formulas too. So the tax changes the moment a figure is typed or corrected. **Nothing has to be clicked.**

- **Old Regime:** nil up to Rs. 2,50,000 (Rs. 3,00,000 for 60 to 79 years; Rs. 5,00,000 for 80 years and above), 5% up to Rs. 5,00,000, 20% up to Rs. 10,00,000 and 30% beyond; rebate up to Rs. 12,500 where the total income does not exceed Rs. 5,00,000; standard deduction Rs. 50,000.
- **New Regime:** nil up to Rs. 4,00,000, then 5%, 10%, 15%, 20% and 25% for each further Rs. 4,00,000, and 30% beyond Rs. 24,00,000; rebate up to Rs. 60,000 where the total income does not exceed Rs. 12,00,000, with marginal relief above it; standard deduction Rs. 75,000. Tax on employment and the deductions not allowed in this regime are not counted, and their cells are grey; the employer's contribution under section 124 (14%) is allowed.
- Also filled in by itself: your **share in the property** (100% unless co-owned), the **health insurance limits** in S-126 (Old Regime), the **name and PAN in the verification**, and the **bank name** from the IFS code. Cells to be filled are **green**.
- Interest under sections 423, 424 and 425 and the fee under section 428 are not computed, as in the regular workbook.

For the practical: use the regular workbook (with macros) on computers where it runs properly. Use this workbook without macros where the regular one does not run — a computer showing the compile error, a MacBook, or a computer where macros are blocked. Where no computer is available, use the paper ITR-1 form.

Advocate Dr. S. B. Rathore

Advocate Dr. S. B. Rathore
www.taxclasses.in | 9811116835 | rathore_incometax@yahoo.co.in