

**F No 370133/16/2022-TPL**

**Government of India  
Ministry of Finance  
Department of Revenue  
(Central Board of Direct Taxes)**

**New Delhi, 1<sup>st</sup> November, 2022**

**Sub: Draft common Income-tax Return-request for inputs from stakeholders and the general public- reg.**

Presently, taxpayers are required to furnish their Income-tax returns in ITR-1 to ITR-7 depending upon the type of person and nature of income. The current ITRs are in the form of designated forms wherein the taxpayer is mandatorily required to go through all the schedules, irrespective of the fact whether that particular schedule is applicable or not. This increases the time taken to file the ITRs and in turn may create avoidable difficulties for taxpayers.

2. The proposed draft ITR takes a relook at the return filing system in tandem with international best practices. It proposes to introduce a common ITR by merging all the existing returns of income except ITR-7. However, the current ITR-1 and ITR-4 will continue. This will give an option to such taxpayers to file the return either in the existing form (ITR-1 or ITR-4) or the proposed common ITR, at their convenience.

3. The draft ITR aims to bring ease of filing returns and reduce the time for filing the ITR by individuals and non-business-type taxpayers considerably. The taxpayers will not be required to see the schedules that do not apply to them. It intends the smart design of schedules in a user-friendly manner with a better arrangement, logical flow, and increased scope of pre-filing. It will also facilitate the proper reconciliation of third-party data available with the Income-tax Department vis a vis the data to be reported in the ITR to reduce the compliance burden on the taxpayers.

4. The scheme of the proposed common ITR is as follows:

- (a) Basic information (comprising parts A to E), Schedule for computation of total income (Schedule TI), Schedule for computation of tax (schedule TTI), Details of bank accounts, and a schedule for the tax payments (schedule TXP) is applicable for all the taxpayers.
- (b) The ITR is customized for the taxpayers with applicable schedules based on certain questions answered by the taxpayers (wizard questions).
- (c) The questions have been designed in such a manner and order that if the answer to any question is 'no', the other questions linked to this question will not be shown to him.
- (d) Instructions have been added to assist the filing of the return containing the directions regarding the applicable schedules.
- (e) The proposed ITR has been designed in such a manner that each row contains one distinct value only. This will simplify the return filing process.

- (f) The utility for the ITR will be rolled out in such a manner that only applicable fields of the schedule will be visible and wherever necessary, the set of fields will appear more than once. For example, in the case of more than one house property, the schedule HP will be repeated for each property. Similarly, where the taxpayer has capital gains from the sale of shares taxable under section 112A only, applicable fields of schedule CG, relating to 112A, shall be visible to him.

**4.1. As evident from above, the taxpayer is required to answer questions which apply to him and fill the schedules linked to those questions where the answer has been given as 'yes'. As a result, the time and energy of the taxpayer will be saved and he will be relieved of the additional burden of going through all the parts of the ITR as is the requirement under the existing ITRs. This will increase ease of compliance.**

5. The draft ITR, based on the above scheme, is enclosed in **Annexure A**. Further, a sample ITR illustrating the step-by-step approach for filing the ITR in **Annexure B** and two customized sample ITRs for the firm and company in **Annexure C** and **Annexure D** respectively are also enclosed for illustrative purposes. Annexure A is a consolidated document containing all the questions, schedules, and detailed instructions thereon. It is reiterated that only relevant questions/schedules will apply to a taxpayer. **Once the common ITR Form is notified, after taking into account the inputs received from stakeholders, the online utility will be released by the Income-tax Department. In such a utility, a customized ITR containing only the applicable questions and schedules will be available to the taxpayer.**

6. The inputs on the draft ITR may be sent electronically to the email address [dirtpl4@nic.in](mailto:dirtpl4@nic.in) with a copy to [dirtpl1@nic.in](mailto:dirtpl1@nic.in) by 15<sup>th</sup> December 2022.

  
(Prajna Paramita) 01/11/22  
Director (TPL-IV)  
CBDT

**Annexure A**

<p>Common ITR          [For persons other than persons required to furnish return under section 139(4A) or 139(4B) or 139(4C) or 139(4D)]          Please see rule [12] of the Income-tax Rules, 1962          (Please refer instructions)</p>		
<b>Basic Information</b>		
<b>A Assessment year</b>		
A.1	Assessment year	<a href="#">&lt;INS-A1&gt;</a>
<b>B Taxpayer Identification Details</b>		
B.1	Permanent Account Number (PAN)	
B.2	Aadhar/CIN/LLPIN	
B.3	Name	<a href="#">&lt;INS-B3&gt;</a>
B.4	If there is any change in the name, old name	<a href="#">&lt;INS-B4&gt;</a>
B.5	Address of the taxpayer	<a href="#">&lt;INS-B5&gt;</a>
B.6	Person type	<a href="#">&lt;INS-B6&gt;</a>
B.7	Date of birth/formation/incorporation	
B.8	Date of commencement/ setting up of business, if applicable	<a href="#">&lt;INS-B8&gt;</a>
<b>C Residential status</b>		
C.1	Residential status	<a href="#">&lt;INS-C1&gt;</a>
<b>D ITR filing requirement</b>		
D.1	Section under which ITR is being filed	<a href="#">&lt;INS-D1&gt;</a>
D.2	In case of revised or modified ITR, the Receipt number of the original ITR	
D.3	Date of original ITR	
D.4	Date of issue of notice under section 139(9)/ 142(1)/148 or Order u/s 119(2)(b)	
D.5	Unique Number/Document Identification Number of the notice u/s 139(9)/142(1)/148 or Order u/s 119(2)(b)	
D.6	Date of Advanced Pricing Agreement, if filed u/s 92CD	
<b>E Identification of applicable schedules</b>		
<b>Income/loss Details</b>		
E.1	Whether you are a resident of a country or specified territory with which India has an agreement referred to in section 90(1) or central government has adopted any agreement u/s 90A(1) and your income or part thereof is not chargeable to tax in accordance with such agreement? <i>(Applicable to non-residents only)</i>	Yes/No <a href="#">&lt;INS-E.1&gt;</a>
E.2	Whether you have any exempt income under the Income-tax Act? <i>(Applicable to all taxpayers)</i>	Yes/No <a href="#">&lt;INS-E.2&gt;</a>
E.3	Which heads of Income are applicable to you? <i>(Applicable to all taxpayers)</i>	<a href="#">&lt;INS-E.3&gt;</a>
E.4	Whether you have income which is taxable under section 44AD/44ADA/44AE/44B/44BB/44BBA/44BBB/Chapter XII-G/First Schedule to the Income-tax Act? <i>(Applicable to taxpayers having profits and gains of business or profession)</i>	Yes/No <a href="#">&lt;INS-E.4&gt;</a>

E.5	If yes, whether you have income under the head "profits and gains of business or profession" other than E4? (Applicable to taxpayers having profits and gains of business or profession)	Yes/No <INS-E.5>
E.6	Whether the income of any other person is to be included with your income under Chapter V? (Applicable to only individuals)	Yes/No <INS-E.6>
E.7	Whether you have any income chargeable to tax at special rate? (Applicable to all taxpayers)	Yes/No <INS-E.7>
E.8	Whether you have any brought forward losses or unabsorbed depreciation or allowance under section 35(4)? (Applicable to all taxpayers)	Yes/No <INS-E.8>
E.9	Whether any deduction has been claimed under Chapter VI-A? (Applicable to all taxpayers)	Yes/No <INS-E.9>
E.10	Whether you are eligible for deduction u/s 10AA? (Applicable to taxpayers having profits and gains of business or profession)	Yes/No <INS-E.10>
<b>Details of books of account and audit</b>		
E.11	Whether you are required to maintain books of account u/s 44AA? (Applicable to taxpayers having profits and gains of business or profession)	Yes/No <INS-E.11>
E.12	Whether you are liable for audit u/s 44AB? (Applicable to taxpayers having profits and gains of business or profession)	Yes/No <INS-E.12>
E.13	If answer to question in E.12 is no, whether during the year total sales/turnover/ gross receipts of business exceeds Rs 1 crore? (Applicable to taxpayers having profits and gains of business or profession)	Yes/No <INS-E.13>
E.14	Whether you are liable to audit u/s 92E? (Applicable to all taxpayers)	Yes/No <INS-E.14>
E.15	Whether you are liable to audit under any other section of the Income tax Act? (Applicable to taxpayers having profits and gains of business or profession)	Yes/No <INS-E.15>
E.16	Whether you are liable to audit under any Act, other than Income-tax Act? (Applicable to taxpayers having profits and gains of business or profession)	Yes/No <INS-E.16>
E.17	Whether you are liable to maintain books of account as per Ind AS? (Applicable to companies)	Yes/No
<b>Details of ownership/directorship etc</b>		
E.18	Whether you were director in any company during the previous year? (Applicable to individuals)	Yes/No <INS-E.18>
E.19	Whether you had unlisted equity shares in any company at any time during the previous year? (Applicable to all taxpayers)	Yes/No <INS-E.19>
E.20	Whether you had investment in partnership firm(s)/unincorporated entities during the previous year? (Applicable to all taxpayers)	Yes/No <INS-E.20>
<b>Details relating to non-residents</b> (applicable to non-residents having profits and gains of business or profession)		
E.21	Whether you have business connection in India?	Yes/No <INS-E.21>
E.22	Whether you have permanent establishment in India?	Yes/No <INS-E.22>
<b>Special category of taxpayers</b>		
E.23	Whether you are exercising option for special rate of taxation under sections 115BAC (Applicable to individuals/HUF not having profits and gains of business or profession)	Yes/No

E.24	Whether you have exercised option for special rate of taxation under sections 115BA/BAA/BAB/BAC/ BAD (including the current previous year) (Applicable to those having profits and gains of business or profession)	Yes/No <INS-E.24>
E.25	Whether you want to claim benefit u/s 115H? (Applicable to resident individuals who has been a non-resident in prior years)	Yes/No
E.26	Whether you have a unit in International Financial Services Centre and derive income solely in convertible foreign exchange? (Applicable to those having profits and gains of business or profession)	Yes/No <INS-E.26>
E.27	Whether you are a Startup recognised by DPIIT? (Applicable to companies and LLPs)	Yes/No <INS-E.27>
E.28	Whether you are an FII/FPI? (Applicable to non-residents)	Yes/No <INS-E.28>
E.29	Whether you are filing the ITR as representative assessee including section 160? (Applicable to all taxpayers)	Yes/No <INS-E.29>
E.30	Whether you are a company under liquidation? (Applicable to companies)	Yes/No <INS-E.30>
	<b>Miscellaneous</b>	
E.31	Whether you have income from outside India and tax relief is to be claimed for taxes paid on such income? (Applicable to all residents)	Yes/No <INS-E.31>
E.32	Whether you have any foreign asset or hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India, or have signing authority in any account located outside India, or have income from any source outside India? (Applicable to all taxpayers)	Yes/No <INS-E.32>
E.33	Whether you are exercising option under section 92CE(2A) of the Act? (Applicable to those having profits and gains of business or profession)	Yes/No <INS-E.33>
E.34	Whether you are registered with GST (Applicable to those having profits and gains of business or profession)	Yes/No <INS-E.34>
E.35	Whether you are governed by Portuguese Civil Code as per section 5A (Applicable to individuals)	Yes/No <INS-E.35>
E.36	Whether you are a domestic company? (Applicable to companies)	Yes/No
E.37	Whether your total turnover during the financial year XXXX-YY exceeds Rs 400 crore? (Applicable to domestic company)	Yes/No
E.38	Whether you are a listed company? (Applicable to companies)	Yes/No <INS-E.38>
E.39	Whether you are a private limited company? (Applicable to companies)	Yes/No
E.40	Whether you have bought back shares during the previous year? (Applicable to companies)	Yes/No <INS-E.40>

TI	Computation of Total Income	
TI.1	Income from Salary	< <a href="#">S.16 of Schedule S</a> >
TI.2	Income from House property	< <a href="#">HP.18 of Schedule HP</a> >
TI.3	Profits and gains from business or profession	< <a href="#">BP.48 of Schedule BP</a> >
TI.4	Capital gains	< <a href="#">CG.33 of Schedule CG</a> >
TI.5	Income from other sources	< <a href="#">OS.13 of Schedule OS</a> >
TI.6	Total of head wise income (Sum of TI.1 to TI.5)	
TI.7	Current year losses to be set off, if any	Yes/No < <a href="#">INS-TI.7</a> > < <a href="#">CYLA.1 of Schedule CYLA</a> >
TI.8	Balance after set off of current year losses (TI.6-TI.7)	
TI.9	Brought forward losses to be set off against TI.8	< <a href="#">BFLA.2+BFLA.3+BFLA.4 of Schedule BFLA</a> >
TI.10	<b>Gross Total income (TI.8-TI.9)</b>	< <a href="#">INS.TI.10</a> >
TI.11	Deductions under Chapter VI-A	< <a href="#">VIA.3 of Schedule VIA</a> >
TI.12	Deduction u/s 10AA	< <a href="#">10AA.4 of Schedule 10AA</a> >
TI.13	<b>Total income (TI.10-TI.11-TI.12)</b>	
TI.14	Income chargeable to tax at special rates	< <a href="#">SI.49 of Schedule SI</a> >
TI.15	Income chargeable to tax at normal rates (TI.13-TI.14)	
TI.16	Net Agricultural income/ any other income for rate purpose	
TI.17	Aggregate of Total Income and agricultural income (TI.15+TI.16)	
TI.18	Losses of current year to be carried forward	
TI.19	Deemed total income u/s 115JB/JC	< <a href="#">AMT.5 of Schedule AMT</a> or <a href="#">MAT.10 of Schedule MAT</a> >

TTI	Computation of Tax	
	<b>Tax payable on deemed income</b>	
TTI.1	Tax payable on deemed total income u/s 115JB/JC	< <a href="#">AMT.8 of Schedule AMT/MAT.13 of Schedule MAT</a> >
TTI.2	Surcharge on TTI.1	
TTI.3	Health and education cess on TTI.1+TTI.2 above	
TTI.4	Total tax and cess payable u/s 115JB/JC	
	<b>Tax payable on total income</b>	
TTI.5	Tax at normal rates on total income	
TTI.6	Tax at special rates	
TTI.7	Tax payable on total income (TTI.5+TTI.6)	
TTI.8	Rebate on agricultural income	
TTI.9	Rebate under section 87A	
TTI.10	Tax payable after rebate (TTI.7 – TTI.8-TTI.9)	
TTI.11	Surcharge on TTI.10	
TTI.12	Health and education cess on (TTI.10+ TTI.11) above	
TTI.13	Gross tax liability (TTI.10+TTI.11+TTI.12)	
TTI.14	<b>Gross tax payable (higher of TTI.4 and TTI.13)</b>	
TTI.15	Tax deferred-relatable to perquisites referred to in section 17(2)(vi) received from employer during the previous year, being an eligible start up referred to in section 80IAC	< <a href="#">ESOP.7 of Schedule ESOP</a> > <INS-TTI.15>
TTI.16	Tax deferred from earlier years but payable during the current assessment year	<INS-TTI.16> < <a href="#">ESOP.5 of Schedule ESOP</a> >
TTI.17	Tax payable after rebate and ESOP adjustment (TTI.14-TTI.15+TTI.16)	
TTI.18	Tax credit u/s 115JAA/JD (applicable if TTI.13 is more than TTI.4)	< <a href="#">AMTC.5/MATC.5</a> > <INS-TTI.18>
TTI.19	Tax payable after credit u/s 115JAA/JD (TTI.17-TTI.18)	<INS-TTI.19>
TTI.20	Tax relief u/s 89 (as per form 10 E)	<INS-TTI.20>
TTI.21	Tax relief u/s 90/90A	< <a href="#">FTC.7 of Schedule TR</a> >
TTI.22	Tax relief u/s 91	< <a href="#">FTC.7 of Schedule TR</a> >
TTI.23	Total tax relief (TTI.20+TTI.21+TTI.22)	
TTI.24	Net tax liability (TTI.19-TTI.23)	
TTI.25	Interest and fees payable	<INS-TTI.25>
TTI.26	Aggregate liability (TTI.24+TTI.25)	
TTI.27	Taxes paid	<INS-TTI.27>
TTI.28	Amount payable (TTI.26-TTI.27)	
TTI.29	Refund	

## Bank Account Details

### Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts)

Total number of savings and current bank accounts held by you at any time during the previous year (Excluding dormant accounts). Provide the details below.

BA	Bank Account Details	
BA.1	Name of the Bank	
BA.2	Name of the Branch	
BA.3	IFSC Code	
BA.4	Account number (the number should be 9 digits or more as per the CBS systems of the bank)	
BA.5	Savings/Current	
BA.6	Indicate the account in which you prefer to get your refund credited, if any	

In case of non-residents who are claiming income-tax refund and not having bank account in India, furnish the details of one foreign bank account for refund:

NRBA	Non-resident Bank Account Details	
NRBA.1	Name of the Bank	
NRBA.2	SWIFT code	
NRBA.3	Country of location	
NRBA.4	IBAN	



TXP	Details of Tax Payments	
TXP.1	Type of payment	<INS-TXP.1>
	<b>Advance Tax and Self-Assessment Tax</b>	
TXP.2	BSR Code	
TXP.3	Date of Deposit	
TXP.4	Serial number of challan	
TXP.5	Amount	
	<b>Tax Deducted/Collected at Source</b>	
TXP.6	Whether TDS or TCS	
TXP.7	Nature of income on which TDS is deducted	<INS-TXP.7>
TXP.8	TDS credit relating to self/other person [spouse as per section 5A/ other person as per rule 37BA(2)]	Self/Others
TXP.9	TAN of the Deductor/Collector/PAN of Tenant/buyer	
TXP.10	Name of the Deductor/Collector/Tenant/buyer	
TXP.11	PAN of the other person (if TDS credit related to other person)	
TXP.12	Gross payment/receipt subjected to tax / income chargeable under salaries	
TXP.13	Year of the tax deduction/collection	
TXP.14	Total Tax deducted/collected	
TXP.15	TDS/TCS claimed this year	
TXP.16	Unclaimed TDS/TCS brought forward	
TXP.17	TDS of the current FY claimed in own hands	
TXP.18	TDS of the current FY claimed in the hands of other person referred to in TXP.11	
TXP.19	Gross amount of corresponding receipt/withdrawals offered	
TXP.20	Head under which income is offered	
TXP.21	TDS/TCS credit being carried forward	

#### VERIFICATION

I, son/ daughter of ..... , holding permanent account number .....solemnly declare that to the best of my knowledge and belief, the information given in the return and schedules thereto is correct and complete and that the amount of total income and other particulars shown therein are truly stated and are in accordance with the provisions of the Income-tax Act, 1961, in respect of income chargeable to Income-tax for the previous year relevant to the Assessment Year XXXX-YY. 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, 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 case where return is furnished u/s 92CD)

Sign here

Place  
Date

## Schedules

(Only applicable schedules will be visible to the taxpayer depending upon the information furnished by the taxpayer, while filling "basic information" A.1 to E.40)

### Heads of Income

S	Income from Salary	
S.1	Name of the employer	
S.2	TAN of the employer	
S.3	Address of the employer	<a href="#">&lt;INS-S.3&gt;</a>
S.4	Nature of employment	<a href="#">&lt;INS-S.4&gt;</a>
	<b>Gross salary</b>	
S.5	Salary other than S.6 and S.7	
S.6	Perquisite chargeable under section 17(2)	<a href="#">&lt;INS-S.6&gt;</a>
S.7	Profit in lieu of Salary chargeable under section 17(3)	<a href="#">&lt;INS-S.7&gt;</a>
	<b>Retirement Benefit Accounts</b>	
S.8	Income accrued and claimed as relief u/s 89A during the previous year	
S.9	Income received and taxable during the previous year on which relief u/s 89A was claimed in any earlier previous year	
S.10	Income from retirement benefit account other than S.8 and S.9	
S.11	Gross salary (S5+S6+S7+S8+S9+S10)	
S.12	Relief u/s 89A	<a href="#">&lt;S.8&gt;</a>
S.13	Salary from all employers (S11-S12)	
S.14	Allowances to the extent exempt u/s 10	<a href="#">&lt;INS-S.14&gt;</a>
S.15	Deductions u/s 16	<a href="#">&lt;INS-S.15&gt;</a>
S.16	Income from Salary (S13-S14-S15)	
S.17	Do you have tax deferred relatable to income of current or any preceding previous year, on perquisites referred in section 17(2)(vi) received from employer, being an eligible start up referred to in section 80IAC	Yes/No <a href="#">&lt;INS-S.17&gt;</a>

HP	Income from house property	
HP.1	Address of the property	<INS-HP.1>
HP.2	Nature of property	<INS-HP.2>
HP.3	Is the property co-owned?	Yes/No <INS-HP.3>
HP.4	Your percentage share in the property	
HP.5	Gross rent received or receivable or lettable value (excluding pass through income)	
HP.6	Amount of rent which cannot be realized	
HP.7	Tax paid to local authorities	
HP.8	Total of HP.6 and HP.7	
HP.9	Annual value (HP.5-HP.8)	<INS-HP.9>
HP.10	Share of the taxpayer in annual value (HP.4 * HP.9)	
HP.11	30% of HP.10	
HP.12	Interest payable on borrowed capital	<INS-HP.12>
HP.13	Total deductions (HP.11+HP.12)	
HP.14	Arrear/unrealised rent received during the year less 30%	
HP.15	Income from house property other than pass through income (HP.10-HP.13+HP.14)	
HP.16	Do you have any pass-through income/loss?	Yes/No <INS-HP.16>
HP.17	Amount of pass-through income/loss	<PTIHP.3>
HP.18	Income from house property (HP.15+HP.17)	<INS-HP.18>

COWN	Details of co-owners	
COWN.1	Name of co-owner	
COWN.2	PAN	
COWN.3	Address of co-owner, if PAN is not available	
COWN.4	Aadhaar number, if applicable	
COWN.5	Percentage of share in the property	<INS-COWN.5>

TEN	Details of tenant	
TEN.1	Name of the tenant	
TEN.2	PAN	
TEN.3	TAN (if TDS credit is claimed)	
TEN.4	Aadhaar, if applicable	

INT	<b>Interest payable on borrowed capital</b>	
INT.1	Name of the lender	
INT.2	PAN of the lender	
INT.3	Address of the lender, if PAN is not available	
INT.4	Amount of capital borrowed	
INT.5	Balance of loan/ borrowing outstanding as on the last date of the previous year	
INT.6	Pre-occupation interest, if any claimed	

PTIHP	<b>Pass Through Income/loss from House property</b>	
PTIHP.1	Name of the Investment fund/business trust/specified fund	
PTIHP.2	PAN of the Investment fund/business trust/specified fund	
PTIHP.3	Amount of pass-through income/loss	

MF	<b><u>Manufacturing account</u></b>	
MF.1	Business code	<INS-MF.1>
MF.2	Opening stock	<INS-MF.2>
MF.3	Closing stock	<INS-MF.3>
MF.4	Purchases (net of refunds, duty or tax, if any)	
MF.5	Direct expenses	<INS-MF.5>
MF.6	Factory overheads	<INS-MF.6>
MF.7	Cost of goods produced- transferred to Trading Account (MF.2-MF.3 + MF.4 + MF.5+MF.6)	

TR	<b><u>Trading account</u></b>	
TR.1	Business code	<INS-TR.1>
TR.2	Sales/ Gross receipts from business (excluding turnover from Intraday Trading)	<INS-TR.2>
TR.3	Gross receipts from Profession	
TR.4	Duties, taxes and cess received or receivable	<INS-TR.4>
TR.5	Total revenue from operations (TR.2+TR.3+TR.4)	
TR.6	Closing stock of finished goods	
TR.7	Opening stock of finished goods	
TR.8	Purchases (net of refunds, duty or tax, if any)	
TR.9	Direct expenses	<INS-TR.9>
TR.10	Duties, taxes and cess paid or payable	<INS-TR.10>
TR.11	Cost of goods produced- transferred from Manufacturing account	<MF.7>
TR.12	Gross profit from Business and Profession- Transferred to Profit and Loss account [(TR.5+TR.6) – (TR.7 + TR.8 + TR.9 + TR.10+TR.11)]	

PL	<b><u>Profit and loss account</u></b>	
PL.1	Business code	<a href="#">&lt;INS-PL.1&gt;</a>
PL.2	Gross profit transferred from Trading Account	
PL.3	Other income	<a href="#">&lt;INS-PL.3&gt;</a>
PL.4	Operating expenses	<a href="#">&lt;INS-PL.4&gt;</a>
PL.5	Personnel expenses	<a href="#">&lt;INS-PL.5&gt;</a>
PL.6	Insurance expenses	<a href="#">&lt;INS-PL.6&gt;</a>
PL.7	Commission	<a href="#">&lt;INS-PL.7&gt;</a>
PL.8	Royalty	<a href="#">&lt;INS-PL.8&gt;</a>
PL.9	Professional/consultancy fees/FTS	<a href="#">&lt;INS-PL.9&gt;</a>
PL.10	Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)	<a href="#">&lt;INS-PL.10&gt;</a>
PL.11	Miscellaneous Expenses	<a href="#">&lt;INS-PL.11&gt;</a>
	<b>Bad debts</b>	
PL.12	More than Rs. 1 lakh per debtor	<a href="#">&lt;INS-PL.12&gt;</a>
PL.13	Other than PL.12	
PL.14	Total bad debts	
PL.15	Provision for bad and doubtful debts	
PL.16	Other provisions	<a href="#">&lt;INS-PL.16&gt;</a>
PL.17	<b>Profit before interest, depreciation and taxes (PBIDT) [(PL.2+PL.3) - (PL.4+ PL.5+ PL.6+ PL.7+ PL.8+ PL.9+ PL.10+ PL.11+ PL.14+ PL.15+PL.16)]</b>	
PL.18	Interest expenses	<a href="#">&lt;INS-PL.18&gt;</a>
PL.19	Depreciation and amortization	
PL.20	<b>Net profit before taxes (PL.17- PL.18-PL.19)</b>	
PL.21	Provision for current tax	
PL.22	Provision for Deferred Tax	
PL.23	<b>Profit after tax (PL.20-PL.21-PL.22)</b>	
PL.24	Balance brought forward from previous year	
PL.25	Amount available for appropriation (PL.23+PL.24)	
PL.26	Transferred to reserves and surplus	
PL.27	Appropriations	<a href="#">&lt;INS-PL.27&gt;</a>
PL.28	Balance carried to balance sheet (PL.25-PL.26-PL.27)	
PL.29	If it is Ind-AS, items that will not be classified to P&L	<a href="#">&lt;INS-PL.29&gt;</a>
PL.30	If it is Ind-AS, items that be classified to P&L	<a href="#">&lt;INS-PL.30&gt;</a>
PL.31	Total comprehensive income (PL.23+PL.29+PL.30)	

BSI	<b>Balance Sheet (for individual)</b>	
	<b>Sources of Funds</b>	
BSI.1	Proprietor's Capital	
BSI.2	Reserves and surplus	<a href="#">&lt;INS-BSI.2&gt;</a>
BSI.3	Loan funds	<a href="#">&lt;INS-BSI.3&gt;</a>
BSI.4	Deferred tax liability	
BSI.5	Advances	<a href="#">&lt;INS-BSI.5&gt;</a>
BSI.6	Total sources of funds (BSI.1 +BSI.2 +BSI.3 +BSI.4 +BSI.5)	
	<b>Application of Funds</b>	
	<b>Fixed assets</b>	
BSI.7	Gross block	
BSI.8	Depreciation	
BSI.9	Net Block (BSI.7 – BSI.8)	
BSI.10	Capital Work-in-progress	
BSI.11	Total (BSI.9 + BSI.10)	
BSI.12	Investments	<a href="#">&lt;INS-BSI.12&gt;</a>
BSI.13	Current assets, loans and advances	<a href="#">&lt;INS-BSI.13&gt;</a>
BSI.14	Current liabilities and provisions	<a href="#">&lt;INS-BSI.14&gt;</a>
BSI.15	Other current assets	<a href="#">&lt;INS-BSI.15&gt;</a>
BSI.16	Total application of funds (BSI.11+BSI.12 +BSI.13 -BSI.14 +BSI.15)	

BSC	Balance Sheet (for companies)	
	<b>Equity and liabilities</b>	
BSC.1	Shareholder's fund (aggregate of 2 and 3 of drop down)	<a href="#">&lt;INS-BSC.1&gt;</a>
BSC.2	Reserves and surplus	<a href="#">&lt;INS-BSC.2&gt;</a>
BSC.3	Money received against share warrants	
BSC.4	Share application money pending allotment	<a href="#">&lt;INS-BSC.4&gt;</a>
	<b>Non-current liabilities</b>	
BSC.5	Long term borrowing	<a href="#">&lt;INS-BSC.5&gt;</a>
BSC.6	Deferred tax liability	
BSC.7	Other long-term liabilities	<a href="#">&lt;INS-BSC.7&gt;</a>
BSC.8	Long term provisions	<a href="#">&lt;INS-BSC.8&gt;</a>
	<b>Current liabilities</b>	
BSC.9	Short term borrowing	<a href="#">&lt;INS-BSC.9&gt;</a>
BSC.10	Trade payables	<a href="#">&lt;INS-BSC.10&gt;</a>
BSC.11	Other current liabilities	<a href="#">&lt;INS-BSC.11&gt;</a>
BSC.12	Short term provisions	<a href="#">&lt;INS-BSC.12&gt;</a>
BSC.13	Total Equity and liabilities (Total of BSC.1 to BSC.12)	
	<b>Assets</b>	
	<b>Non-current assets</b>	
	Fixed assets	
	Tangible assets	
BSC.14	Gross block	
BSC.15	Depreciation	
BSC.16	Impairment losses	
BSC.17	Net block (BSC.14- BSC.15- BSC.16)	
	Intangible assets	
BSC.18	Gross block	
BSC.19	Depreciation	
BSC.20	Impairment losses	
BSC.21	Net block (BSC.18- BSC.19- BSC.20)	
BSC.22	Capital work in progress	
BSC.23	Intangible assets under development	
BSC.24	Total fixed assets (BSC.17+ BSC.21+ BSC.22+ BSC.23)	
BSC.25	Non-current investment	<a href="#">&lt;INS-BSC.25&gt;</a>
BSC.26	Deferred tax assets	
BSC.27	Long term loans and advances	<a href="#">&lt;INS-BSC.27&gt;</a>
BSC.28	for the purpose of business or profession	
BSC.29	not for the purpose of business or profession	
BSC.30	given to shareholder, being the beneficial owner of share, or to any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act	
BSC.31	Other non-current assets	<a href="#">&lt;INS-BSC.31&gt;</a>

BSC.32	which is due from shareholder, being the beneficial owner of share, or from any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act	
BSC.33	Others	
	<b>Current assets</b>	
BSC.34	Current investment	<a href="#">&lt;INS-BSC.34&gt;</a>
BSC.35	Inventories	<a href="#">&lt;INS-BSC.35&gt;</a>
BSC.36	Trade receivables	<a href="#">&lt;INS-BSC.36&gt;</a>
BSC.37	Cash and cash equivalents	<a href="#">&lt;INS-BSC.37&gt;</a>
BSC.38	Short term loans and advances	<a href="#">&lt;INS-BSC.38&gt;</a>
BSC.39	for the purpose of business or profession	
BSC.40	not for the purpose of business or profession	
BSC.41	given to shareholder, being the beneficial owner of share, or to any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act	
BSC.42	Other current assets	
BSC.43	Total assets (BSC.24+ BSC.25+ BSC.26+ BSC.27+ BSC.31+ BSC.34+ BSC.35+ BSC.36+ BSC.37+ BSC.38+ BSC.42)	



BSAS	Balance Sheet (for companies) (Ind-AS)	
	<b>Equity and liabilities</b>	
BSAS.1	Equity	<a href="#">&lt;INS-BSAS.1&gt;</a>
BSAS.2	Other equity	<a href="#">&lt;INS-BSAS.2&gt;</a>
	<b>Liabilities</b>	
	<b>Non-current liabilities</b>	
	<b>Financial liabilities</b>	
BSAS.3	Borrowings	<a href="#">&lt;INS-BSAS.3&gt;</a>
BSAS.4	Trade Payables	
BSAS.5	Other financial liabilities (Other than those specified in II under provisions)	
	<b>Provisions</b>	
BSAS.6	Provision for employees' benefits	
BSAS.7	Others	
	<b>Other non-current liabilities</b>	
BSAS.7	Advances	
BSAS.8	Others	
BSAS.9	<b>Total non-current liabilities (Sum of BSAS.3 to BSAS.8)</b>	
	<b>Current liabilities</b>	
	<b>Financial liabilities</b>	
BSAS.10	Borrowings	<a href="#">&lt;INS-BSAS.10&gt;</a>
BSAS.11	Trade Payables	
BSAS.12	Other financial liabilities	<a href="#">&lt;INS-BSAS.12&gt;</a>
	<b>Other current liabilities</b>	
BSAS.13	Revenue received in advance	
BSAS.14	Other advances	
BSAS.15	Others	
	<b>Provisions</b>	
BSAS.16	Provision for employees' benefits	
BSAS.17	Others	
BSAS.18	<b>Current liabilities (Net)</b>	
BSAS.19	<b>Total current liabilities (Sum of BSAS.10 to BSAS.18)</b>	
BSAS.19	<b>Total equities and liabilities (BSAS.1 + BSAS.2 + BSAS.9 + BSAS.19)</b>	
	<b>Assets</b>	
	<b>Non-current assets</b>	
	Property, plants and equipment	
BSAS.20	Gross block	
BSAS.21	Depreciation	
BSAS.22	Impairment losses	
BSAS.23	Net block (BSAS.20- BSAS.21- BSAS.22)	
BSAS.24	Capital work in progress	
	Investment property	

BSAS.25	Gross block	
BSAS.26	Depreciation	
BSAS.27	Impairment losses	
BSAS.28	Net block (BSAS.25- BSAS.26- BSAS.27)	
	Goodwill	
BSAS.29	Gross block	
BSAS.30	Impairment losses	
BSAS.31	Net block (BSAS.29- BSAS.30)	
	Other Intangible asset	
BSAS.32	Gross block	
BSAS.33	Amortization	
BSAS.34	Impairment losses	
BSAS.35	Net block (BSAS.32- BSAS.33- BSAS.34)	
BSAS.36	Intangible assets under development	
	Biological assets other than bearer plants	
BSAS.37	Gross block	
BSAS.38	Impairment losses	
BSAS.39	Net block (BSAS.37- BSAS.38)	
	Financial assets	
BSAS.40	Investments	<a href="#">&lt;INS-BSAS.40&gt;</a>
BSAS.41	Trade receivables	<a href="#">&lt;INS-BSAS.41&gt;</a>
BSAS.42	Loans	<a href="#">&lt;INS-BSAS.42&gt;</a>
BSAS.43	For the purpose of business or profession	
BSAS.44	Not for the purpose of business or profession	
BSAS.45	Given to shareholder, being the beneficial owner of share, or to any concern or on behalf/benefit of such shareholder as per section 2(22)(e) of the Income-tax Act	
BSAS.46	Other financial assets	<a href="#">&lt;INS-BSAS.46&gt;</a>
BSAS.47	Deferred Tax Assets (Net)	
BSAS.48	Other non-current Assets	<a href="#">&lt;INS-BSAS.48&gt;</a>
BSAS.49	Non-current assets included in BSAS.48 above which is due from shareholder, being the beneficial owner of share, or from any concern or on behalf/benefit of such shareholder as per section 2(22)(e) of I.T. Act	
BSAS.50	Others	
BSAS.51	<b>Total non-current assets (BSAS.23+BSAS.24+BSAS.28+BSAS.31+BSAS.35+BSAS.36+BSAS.39+BSAS.40+BSAS.41+BSAS.42+BSAS.46+BSAS.47+BSAS.48)</b>	
	<b>Current assets</b>	
BSAS.52	Inventories	<a href="#">&lt;INS-BSAS.52&gt;</a>
	Financial assets	
BSAS.53	Investments	<a href="#">&lt;INS-BSAS.53&gt;</a>
BSAS.54	Trade receivables	<a href="#">&lt;INS-BSAS.54&gt;</a>

BSAS.55	Cash and cash equivalents	<a href="#">&lt;INS-BSAS.55&gt;</a>
BSAS.56	Bank balance other than BSAS.55	
BSAS.57	Loans	<a href="#">&lt;INS-BSAS.57&gt;</a>
BSAS.58	for the purpose of business or profession	
BSAS.59	not for the purpose of business or profession	
BSAS.60	given to a shareholder, being the beneficial owner of share, or to any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act	
BSAS.61	Other financial assets	
BSAS.62	Total financial assets (BSAS.53+ BSAS.54+ BSAS.55+ BSAS.56+ BSAS.57+ BSAS.61)	
BSAS.63	Current tax assets (net)	
BSAS.64	Other current assets	<a href="#">&lt;INS-BSAS.64&gt;</a>
BSAS.65	<b>Total current assets (BSAS.52+ BSAS.62+ BSAS.63+ BSAS.64)</b>	
BSAS.66	Total assets (BSAS.51+ BSAS.65)	

BSO	<b>Balance Sheet (for other than individuals and companies)</b>	
	<b>Sources of Funds</b>	
BSO.1	Partners'/members' Capital	
BSO.2	Reserves and surplus	<a href="#">&lt;INS-BSO.2&gt;</a>
BSO.3	Loan funds	<a href="#">&lt;INS-BSO.3&gt;</a>
BSO.4	Deferred tax liability	
BSO.5	Advances	<a href="#">&lt;INS-BSO.5&gt;</a>
BSO.6	Total sources of funds (Total of BSO.1 to BSO.5)	
	<b>Application of Funds</b>	
	<b>Fixed assets</b>	
BSO.7	Gross block	
BSO.8	Depreciation	
BSO.9	Net block (BSO.7 – BSO.8)	
BSO.10	Capital Work-in-progress	
BSO.11	Total (BSO.9 + BSO.10)	
	<b>Investments</b>	
BSO.12	Long term	<a href="#">&lt;INS-BSO.12&gt;</a>
BSO.13	Short term	<a href="#">&lt;INS-BSO.13&gt;</a>
	<b>Current assets, loans and advances</b>	
	Current assets	
BSO.14	Inventories	<a href="#">&lt;INS-BSO.14&gt;</a>
BSO.15	Sundry Debtors	<a href="#">&lt;INS-BSO.15&gt;</a>
BSO.16	Cash & Bank balances	<a href="#">&lt;INS-BSO.16&gt;</a>
BSO.17	Loans and advances	<a href="#">&lt;INS-BSO.17&gt;</a>
BSO.18	For the purpose of business or profession	
BSO.19	Not for the purpose of business or profession	
	<b>Current liabilities and provisions</b>	
BSO.20	Current liabilities	<a href="#">&lt;INS-BSO.20&gt;</a>
BSO.21	Provisions	<a href="#">&lt;INS-BSO.21&gt;</a>
BSO.22	Miscellaneous expenditure not written off or adjusted	
BSO.23	Deferred tax asset	
BSO.24	Debit balance in Profit & Loss account/accumulated balance	
BSO.25	Total application of funds (BSO.11+BSO.12+BSO.13+BSO.14+BSO.15+BSO.16+BSO.17+BSO.20 +BSO.21+BSO.22+BSO.23+BSO.24)	

NA	<b>No accounts Case</b>	
	<b>For assessee carrying on business</b>	
NA.1	Business code	
NA.2	Amount of total sundry debtors on the last date of the AY	
NA.3	Amount of total sundry creditors on the last date of the AY	
NA.4	Amount of total stock-in-trade on the last date of the AY	
NA.5	Amount of cash balance on the last date of the AY	
	<b>Gross receipts of the business</b>	
NA.6	Through account payee cheque or account payee bank draft or bank electronic clearing system received or other prescribed electronic modes before specified date	
NA.7	Any other mode	
NA.8	Gross profit	
NA.9	Expenses	
NA.10	Net profit	
	<b>For assessee carrying on profession</b>	
	<b>Gross receipts of the profession</b>	
NA.11	Through account payee cheque or account payee bank draft or bank electronic clearing system received or other prescribed electronic modes before specified date	
NA.12	Any other mode	
NA.13	Gross profit	
NA.14	Expenses	
NA.15	Net profit	
NA.16	Total profit (NA.10+NA.15)	
	<b>Turnover from speculative activities</b>	
NA.17	Gross profit	
NA.18	Expenses, if any	
NA.19	Net profit from speculative activity	
NA.20	<b>Total profit (NA.16+NA.19)</b>	

BP	Income from Business or Profession	
BP.1	<b>Profit before tax as per <a href="#">PL.20/NA.20</a></b>	
	<b>Less:</b>	
BP.2	Net profit or loss from speculative business	<a href="#">&lt;INS- BP.2&gt;</a>
BP.3	Net profit or loss from specified business u/s 35AD	<a href="#">&lt;INS- BP.3&gt;</a>
BP.4	Net profit from Virtual Digital Assets	<a href="#">&lt;INS- BP.4&gt;</a>
BP.5	Income/receipts credited to P&L account considered under other heads of income	<a href="#">&lt;INS- BP.5&gt;</a>
BP.6	Profit from activities covered under rule 7/7A/7B(1)/7B(1A) and 8	<a href="#">&lt;AGR.14&gt;</a>
BP.7	Income credited to P&L account which is exempt	<a href="#">&lt;INS- BP.7&gt;</a>
BP.8	Total [BP.2+BP.3+ BP.4+BP.5+BP.6+BP.7]	
BP.9	<b>Balance [BP.1-BP.8]</b>	
	<b>Add:</b>	
BP.10	Expenses debited to P&L account considered under other heads of income etc.	<a href="#">&lt;INS- BP.10&gt;</a>
BP.11	Expenses debited to P&L account which relate to exempt income	
BP.12	Expenses debited to P&L account which relate to exempt income and disallowed u/s 14A	
BP.13	<b>Adjusted profit or loss [BP.9+BP.10+BP.11+BP.12]</b>	
BP.14	Depreciation and amortisation debited to P&L account	
BP.15	Depreciation and amortisation allowable under Income-tax Act	<a href="#">&lt;INS- BP.15&gt;</a>
BP.16	<b>Profit and loss after depreciation [BP.13+BP.14-BP.15]</b>	
	Amount debited to P&L account to the extent disallowable under Income-tax Act due to non-fulfilment of conditions specified in relevant clause	
BP.17	Section 36	<a href="#">&lt;INS- BP.17&gt;</a>
BP.18	Section 37	<a href="#">&lt;INS- BP.18&gt;</a>
BP.19	Section 40	<a href="#">&lt;INS- BP.19&gt;</a>
BP.20	Section 40A	<a href="#">&lt;INS- BP.20&gt;</a>
BP.21	Section 43B	<a href="#">&lt;INS- BP.21&gt;</a>
BP.22	Total disallowances from BP.17 to BP.21	
BP.23	Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	
BP.24	Deemed income	<a href="#">&lt;INS- BP.24&gt;</a>
BP.25	Any other item of addition/disallowance under section 28 to 44DB	<a href="#">&lt;INS-BP.25&gt;</a>
BP.26	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 person is a partner)	
BP.27	Increase in profit or decrease in loss on account of ICDS adjustments and deviation in method of valuation of stock	<a href="#">&lt;ICDS.11&gt;</a>
BP.28	Increase in the profit or decrease in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [Other than the amount entered in BP.25]	
BP.29	<b>Total [BP.16+ BP.22 to BP.28]</b>	
BP.30	Deduction allowable under section 32(1)(iii)	

BP.31	Amount of deduction under section 35 or 35CCC or 35CCD in excess of the amount debited to profit and loss account	<a href="#">&lt;INS-BP.31&gt;</a>
BP.32	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year	
BP.33	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year	
BP.34	Any other amount allowable as deduction	<a href="#">&lt;INS- BP.34&gt;</a>
BP.35	Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock	<a href="#">&lt;ICDS.12&gt;</a>
BP.36	Decrease in the profit or increase in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2)	
BP.37	<b>Total of BP.30 to BP.36</b>	
BP.38	Deemed profits and gains of business and profession under section 44AD/44ADA/44AE/44BB/44BBA/Chapter XII-G/First schedule to Income-tax Act	<a href="#">&lt;INS- BP.38&gt;</a>
BP.39	Income taxable under section 44D	
BP.40	Income taxable under section 44DA	
BP.41	<b>Net profit from business or profession other than speculative and specified business [(BP.29 -BP.37)+BP.38+BP.39+BP.40]</b>	
BP.42	Profit from activities covered under rule 7/7A/7B(1)/7B(1A) and 8 (tea/coffee/rubber etc)	<a href="#">&lt;INS- BP.42&gt;</a>
BP.43	<b>Net profit from business or profession other than speculative and specified business after applying rule 7/7A/7B(1)/7B(1A) and 8, if applicable [BP.41+BP.42]</b>	
BP.44	Income from speculative business	<a href="#">&lt;INS- BP.44&gt;</a>
BP.45	Income from specified Business/s 35AD	<a href="#">&lt;INS- BP.45&gt;</a>
BP.46	Income from Virtual Digital Assets	<a href="#">&lt;VDA.3&gt;</a>
BP.47	<b>Income chargeable under the head 'Profit and Gains from Business or profession [BP.43+BP.44+BP.45+BP.46]</b>	<a href="#">&lt;INS- BP.47&gt;</a>
BP.48	Balance income/loss from business or profession remaining after set off as per SLCY.5	<a href="#">&lt;INS-BP.48&gt;</a>

SPEC	Income from speculative Business	
SPEC.1	Net profit or loss from speculative business as per profit or loss account	
SPEC.2	Additions in accordance with section 28 to 44DB	
SPEC.3	Deductions in accordance with section 28 to 44DB	
SPEC.4	Income/loss from speculative business	

35AD	<b>Income from specified Business/s 35AD</b>	
35AD.1	Net profit or loss from specified business as per profit or loss account	
35AD.2	Additions in accordance with section 28 to 44DB	
35AD.3	Deductions in accordance with section 28 to 44DB	
35AD.4	Deduction in accordance with section 35AD(1)	
35AD.5	Income from specified business [35AD.1+35AD.2-35AD.3-35AD.4]	
35AD.6	Relevant clause of sub-section 5 of section 35AD which covers the specified business	

VDA	<b>Income from Virtual Digital Assets</b>	
VDA.1	<b>Income from the transfer of virtual digital assets</b>	
VDA.2	Cost of acquisition	
VDA.3	Taxable income u/s 115BBH	

SLCY	<b>Intra head set off of business loss</b>	
SLCY.1	Type of loss to be set off	<a href="#">&lt;INS- SLCY.1&gt;</a>
SLCY.2	Amount of loss	
SLCY.3	Type of income	<a href="#">&lt;INS- SLCY.3&gt;</a>
SLCY.4	Amount of income	
SLCY.5	Balance income from business or profession remaining after set off	



OI	Other Information	
OI.1	Method of accounting employed in the previous year	<a href="#">&lt;INS-OI.1&gt;</a>
OI.2	Is there any change in method of accounting	Yes/No
OI.3	Method of valuation of closing stock employed in the previous year (optional in case of professionals)	<a href="#">&lt;INS-OI.3&gt;</a>
OI.4	Is there any change in the stock valuation method?	
	<b>Total number of employees employed by the company (mandatory in case company has recognized Provident Fund)</b>	
OI.5	Deployed in India	
OI.6	Deployed outside India	
OI.7	Total	
	<b>Amounts not credited to the profit and loss account, being -</b>	
OI.8	the items falling within the scope of section 28	
OI.9	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	
OI.10	escalation claims accepted during the previous year	
OI.11	any other item of income	
OI.12	capital receipt, if any	
	<b>Amount of credit outstanding in the accounts in respect of</b>	
OI.13	Union Excise Duty	
OI.14	Service tax	
OI.15	VAT/sales tax	
OI.16	Central Goods & Service Tax (CGST)	
OI.17	State Goods & Services Tax (SGST)	
OI.18	Integrated Goods & Services Tax (IGST)	
OI.19	Union Territory Goods & Services Tax (UTGST)	
OI.20	Any other tax	
OI.21	Total amount outstanding	

FR	Foreign remittance	
FR.1	Gross amount of remittance received from India	
FR.2	Amount of receipts out of FR.1 taxable in India	
FR.3	Nature and amount of receipt mentioned at FR.2 which has been offered for taxation	<a href="#">&lt;INS-FR.3&gt;</a>
FR.4	Receipts out of FR.1 not taxable in India	

DEP	<b>Depreciation (other than assets on which full capital expenditure is allowable as deduction under any other section)</b>	
DEP.1	Block of asset	<a href="#">&lt;INS-DEP.1&gt;</a>
DEP.2	Written down value on the first day of previous year	
DEP.3	Additions for a period of 180 days or more in the previous year	
DEP.4	Consideration or other realizations during the year	
DEP.5	Additions for a period of less than 180 days in the previous year	
DEP.6	Consideration or other realizations during the year	
DEP.7	<b>Amount of block of asset at the end of the previous year (DEP.2+DEP.3-DEP.4+DEP.5-DEP.6)</b>	
DEP.8	WDV on which depreciation at half rate to be allowed (DEP.5-DEP.6) (enter zero if result is negative)	
DEP.9	WDV on which depreciation at full rate to be allowed (DEP7-DEP.8)	
DEP.10	Amount of Depreciation at full rate (Depreciation on DEP.9)	
DEP.11	Amount of Depreciation at half rate (Depreciation on DEP.8)	
DEP.12	Additional depreciation, if any, on DEP.3	
DEP.13	Additional depreciation, if any, on DEP.5	
DEP.14	Additional depreciation related to immediately preceding year on asset put to use for less than 180 days	
DEP.15	<b>Total depreciation (DEP.10 to DEP.14)</b>	
DEP.16	Depreciation disallowed under section 38(2) of the I.T. Act	
DEP.17	<b>Net aggregate depreciation (DEP.15-DEP.16)</b>	
DEP.18	Expenditure incurred in connection with transfer of asset/ assets	
DEP.19	Capital gains/ loss under section 50 (enter negative only, if block ceases to exist) (DEP.4+DEP.6-DEP.2-DEP.3-DEP.5-DEP.18)	
DEP.20	Written down value on the last day of previous year* (enter 0, if result is negative) (DEP.7-DEP.15)	

DCGD	<b>Deemed capital gain on sale of depreciable assets</b>	
DCGD.1	Block of asset	<a href="#">&lt;INS-DCG.1&gt;</a>
DCGD.2	Amount of deemed capital gain (DEP.19)	
DCGD.3	Total of deemed capital gain (total of DCG.2 for all blocks of asset)	

ESR	<b>Expenditure on scientific research etc (deduction u/s 35 or 35CCC or 35CCD)</b>	
ESR.1	Expenditure of the nature referred to in section	<a href="#">&lt;INS-ESR.1&gt;</a>
ESR.2	Amount, if any, debited to P&L account	
ESR.3	Amount of allowable deduction	
ESR.4	Amount of deduction in excess of the amount debited to P&L account	
ESR.5	Name of donee	
ESR.6	PAN of donee	
ESR.7	Address of donee	
ESR.8	Mode of donation	<a href="#">&lt;INS-ESR.8&gt;</a>
ESR.9	Amount of donation	
ESR.10	Eligible amount of donation	
ESR.11	Aggregate of eligible amount of donation	

BADD	<b>Bad Debts of amount Rs. 1 lakh or more</b>	
BADD.1	Name of the debtor	
BADD.2	Address of the debtor	
BADD.3	PAN of the debtor	
BADD.4	Amount of debt being claimed as bad debt	

ICDS	<b>Effect of Income Computation Disclosure Standards on profit</b>	
ICDS.1	Accounting Policies	
ICDS.2	Valuation of Inventories (other than the effect of change in method of valuation u/s 145A, if the same is separately reported)	
ICDS.3	Construction Contracts	
ICDS.4	Revenue Recognition	
ICDS.5	Tangible Fixed Assets	
ICDS.6	Changes in Foreign Exchange Rates	
ICDS.7	Government Grants	
ICDS.8	Securities (other than the effect of change in method of valuation u/s 145A, if the same is separately reported)	
ICDS.9	Borrowing Costs	
ICDS.10	Provisions, Contingent Liabilities and Contingent Assets	
ICDS.11	Total effect of ICDS adjustments on profit (if positive)	
ICDS.12	Total effect of ICDS adjustments on profit (if negative)	

CG	Income from capital gains	
CG.1	Whether the capital asset is short term or long term	<ST/LT>
CG.2	Type of capital gain, other than pass through income	<INS-CG.2>
CG.3	Nature of capital asset	<INS-CG.3>
CG.4	Address, in case of immovable property	<INS-CG.4>
CG.5	Date of purchase/acquisition	
CG.6	Date of sale/transfer	
CG.7	Full value of consideration received/receivable	
CG.8	Value of capital asset as per stamp valuation authority	
CG.9	Whether you would like to invoke sub-section (2) of section 50C of the Act	Yes/No
CG.10	Section under which fair market value is being computed (other than section 50C) and amount thereof	<INS-CG.10>
CG.11	Full value of consideration for computing capital gains	<INS-CG.11>
CG.12	Whether the asset has been acquired by the assessee before 01.04.2001 and fair market value thereof is being claimed under clause (b) of sub-section (2) of section 55	Yes/No <INS-CG.12>
CG.13	Whether the capital asset was acquired by the assessee on transfer which was claimed to be exempt u/s 47	Yes/No <INS-CG.13>
CG.14	Cost of acquisition without indexation	<INS-CG.14>
CG.15	Cost of acquisition with indexation	
CG.16	Date of improvement	
CG.17	Cost of improvement without indexation	
CG.18	Cost of improvement with indexation	
CG.19	Expenditure wholly and exclusively in connection with transfer (excluding STT)	
CG.20	Reduction as per sub-section(iii) of section 48 of the Act, in applicable cases	
CG.21	Net worth of the undertaking or division, in case of slump sale	<INS-CG.21>
CG.22	Section in which deduction is being claimed and amount of deduction	<INS-CG.22>
CG.23	Whether STT has been paid?	Yes/No
CG.24	Capital Gain	
CG.25	Loss to be disallowed u/s 94(7) or 94(8)	<INS.-CG.25>
CG.26	Capital gain after adjustment of loss to be disallowed u/s 94(7) or 94(8) (CG.24+CG.25)	
CG.27	Aggregate of income from capital gains (aggregate of CG.26 for all the assets)	
CG.28	Amount and section under which deemed capital gain is taxable	<INS.-CG.28>
CG.29	Amount of deemed capital gain u/s 47A	<INS.-CG.29>
CG.30	Aggregate of deemed capital gains u/s 50 transfer of depreciable capital assets	<DCGD.3>
CG.31	whether you have pass-through income/loss?	Yes/No <INS.-CG.31>
CG.32	Amount of pass-through income/loss	<INS.-CG.32>
CG.33	Aggregate capital gain (CG.27+CG.28+CG.29+CG.30+CG.32)	<INS.-CG.33>

PTICG	<b>Pass Through Income (Capital Gains)</b>	
PTICG.1	Name of the Investment fund/business trust/specified fund	
PTICG.2	PAN of the Investment fund/business trust/specified fund	
PTICG.3	Amount of pass through income/loss	
PTICG.4	Rate of tax	<a href="#">&lt;INS.- PTICG.4&gt;</a>

COA01	<b>Cost of Acquisition as on 01.04.2001</b>	
COA01.1	Cost of acquisition of the capital asset	
COA01.2	Basis and value fair market value of the capital asset as on 01.04.2001	<a href="#">&lt;INS.- COA01.2&gt;</a>
COA01.3	Stamp value of the capital asset as on 01.04.2001	

PRO	<b>Previous owner/Transferor details</b>	
PRO.1	Name of the previous owner/transferor from whom the capital asset was acquired	
PRO.2	PAN, if available	
PRO.3	Address, if PAN is not available	
PRO.4	Nature of transfer of capital asset by the previous owner/transferor from whom the capital asset was acquired	<a href="#">&lt;INS.- PRO.4&gt;</a>
PRO.5	Date of transfer	

CGAS	<b>Deemed capital gains (Capital Gains Account Scheme)</b>	
CGAS.1	Whether the capital gain is short term?	Yes/No
CGAS.2	Previous year in which asset was transferred	
CGAS.3	Section under which deduction was claimed in that year	
CGAS.4	Year in which the new asset was acquired/constructed	
CGAS.5	Amount utilized out of the Capital gains account	
CGAS.6	Amount not utilized for new asset or remained unutilized in capital gains account, at the end of three years from CGAS.2	

47A	<b>Deemed capital gains (Section 47A)</b>	
47A.1	Clause of section 47 under which the transfer was not covered u/s 45	<a href="#">&lt;INS-47A.1&gt;</a>
47A.2	Year in which such transfer of capital asset took place	
47A.3	Type of violation	<a href="#">&lt;INS-47A.3&gt;</a>
47A.4	Amount of deemed capital gain	

CT	Details of transferee	
CT.1	Serial number	
CT.2	Name	
CT.3	Permanent Account Number	
CT.4	Address of transferee, if PAN is not available	
CT.5	Aadhaar Number, if applicable	
CT.6	Percentage share in capital asset	
CT.7	Amount of interest in the capital asset	

54	Deduction u/s 54	
54.1	Date of transfer of the original asset	
54.2	Cost of new residential house	
54.3	Date of purchase/construction of new residential house	
54.4	Amount deposited in Capital Gains Account Scheme before due date	
54.5	Amount of deduction claimed	

54B	Deduction u/s 54B	
54B.1	Date of transfer of the original asset	
54B.2	Cost of new agricultural land	
54B.3	Date of purchase of new agricultural land	
54B.4	Amount deposited in Capital Gains Account Scheme before due date	
54B.5	Amount of deduction claimed	

54D	Deduction u/s 54D	
54D.1	Date of acquisition of the original asset	
54D.2	Cost of purchase/construction of new land or building or industrial undertaking	
54D.3	Date of purchase of new land or building	
54D.4	Amount deposited in Capital Gains Account Scheme before due date	
54D.5	Amount of deduction claimed	

54EC	Deduction u/s 54EC	
54EC.1	Date of transfer of original asset	
54EC.2	Amount invested in specified/notified bonds	
54EC.3	Date of investment	
54EC.4	Amount of deduction claimed	

54F	<b>Deduction u/s 54F</b>	
54F.1	Date of transfer of the original asset	
54F.2	Cost of f new residential house	
54F.3	Date of purchase of new f new residential house	
54F.4	Amount deposited in Capital Gains Account Scheme before due date	
54F.5	Amount of deduction claimed	

54G	<b>Deduction u/s 54G</b>	
54G.1	Date of transfer of original asset	
54G.2	Cost and expenses incurred for purchase and construction of new asset	
54G.3	Date of purchase/construction of new asset in an area other than urban area	
54G.4	Amount deposited in Capital Gain Account before due date	
54G.5	Amount of deduction claimed	

54GA	<b>Deduction u/s 54GA</b>	
54GA.1	Date of transfer of original asset from urban area	
54GA.2	Cost and expenses incurred for purchase or construction of new asset	
54GA.3	Date of purchase/construction of new asset in SEZ	
54GA.4	Amount deposited in capital Gain Account before due date	
54GA.5	Amount of deduction claimed	

54GB	<b>Deduction u/s 54GB</b>	
54GB.1	Date of transfer of the original residential property	
54GB.2	PAN of the eligible company	
54GB.3	Amount utilised for subscription of equity shares of eligible company	
54GB.4	Date of subscription of shares	
54GB.5	Cost of new plant and machinery purchased by the eligible company	
54GB.6	Date of purchase of plant and machinery	
54GB.7	Amount deposited in Capital Gains Accounts Scheme before due date	
54GB.8	Amount of deduction claimed	

115F	<b>Deduction u/s 115F (For NRIs)</b>	
115F.1	Date of transfer of original foreign exchange asset	
115F.2	Amount invested in new specified asset or savings certificate	
115F.3	Date of investment	
115F.4	Amount of deduction claimed	

111A	<b>Sale of equity share or unit on which STT is paid (Short term)</b>	
111A.1	Name of the Share/ Unit Acquired	
111A.2	ISIN Code	
111A.3	No. of Shares/ Units	
111A.4	Sale-price per Share/ Unit	
111A.5	Full Value of Consideration	
111A.6	Cost of acquisition	
111A.7	Expenditure wholly and exclusively in connection with transfer	
111A.8	Total deductions (111A.6+111A.7)	
111A.9	Balance (111A.5-111A.8)	

112A	<b>Sale of equity share or unit on which STT is paid (Long term)</b>	
112A.1	Name of the Share/ Unit Acquired	
112A.2	ISIN Code	
112A.3	No. of Shares/ Units	
112A.4	Sale-price per Share/ Unit	
112A.5	Full Value of Consideration (112A.3*112A.4)	
112A.6	Cost of acquisition	
112A.7	Fair Market Value per share/unit as on 31st January, 2018	
112A.8	Total Fair Market Value of capital asset as per section 55(2)(ac) (112A.3*112A.7)	
112A.9	If the long term capital asset was acquired before 01.02.2018, lower of 112A.5 and 112A.8	
112A.10	Cost of acquisition as per section 55(2)(ac) (higher of 112A.6 and 112A.9)	
112A.11	Expenditure wholly and exclusively in connection with transfer	
112A.12	Total deductions (112A.10+112A.11)	
112A.13	Balance (112A.5-112A.12)	



115AD	<b>Sale by non-resident, of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid u/s 112A</b>	
115AD.1	Name of the Share/ Unit Acquired	
115AD.2	ISIN Code	
115AD.3	No. of Shares/ Units sold	
115AD.4	Sale-price per Share/ Unit	
115AD.5	Full Value of Consideration (115AD.3*115AD.4)	<a href="#">&lt;INS-115AD.5&gt;</a>
115AD.6	Cost of acquisition	
115AD.7	Fair Market Value per share/unit as on 31st January, 2018	
115AD.8	Total Fair Market Value of capital asset as per section 55(2)(ac) (115AD.3*115AD.7)	
115AD.9	If the long term capital asset was acquired before 01.02.2018, lower of 115AD.5 or 115AD.8	
115AD.10	Cost of acquisition without indexation (higher of 115AD.6 and 115AD.9)	
115AD.11	Expenditure wholly and exclusively in connection with transfer	
115AD.12	Total deductions (115AD.10+115AD.11)	
115AD.13	Balance (115AD.5-115AD.12)	

SCLCY	<b>Intra head set off of capital loss</b>	
SCLCY.1	Type of loss to be set off	<a href="#">&lt;INS- SCLCY.1&gt;</a>
SCLCY.2	Amount of loss	
SCLCY.3	Type of Capital Gain	<a href="#">&lt;INS- SCLCY.3&gt;</a>
SCLCY.4	Amount of Capital Gain	
SCLCY.5	Total capital loss set off	
SCLCY.6	Current year's capital gains remaining after set off	

ARCG	<b>Information about accrual/receipt of income from other sources</b>	
ARCG.1	Type/date of income from capital gains	<a href="#">&lt;INS-ARCG.1&gt;</a>
ARCG.2	Amount of income up to 15 <sup>th</sup> June	
ARCG.3	Amount of income from 16 <sup>th</sup> June to 15 <sup>th</sup> September	
ARCG.4	Amount of income from 16 <sup>th</sup> September to 15 <sup>th</sup> December	
ARCG.5	Amount of income from 16 <sup>th</sup> December to 15 <sup>th</sup> March	
ARCG.6	Amount of income from 16 <sup>th</sup> March to 31 <sup>st</sup> March	

OS	<b>Income from other source</b>	
OS.1	Nature and amount of income chargeable at normal rates, excluding pass through income and income chargeable at special rates	<INS-OS.1>
OS.2	Nature and amount of deduction/expense u/s 57	<INS-OS.2>
OS.3	Nature and amount not deductible u/s 58	<INS-OS.3>
OS.4	Profits chargeable to tax u/s 59	
OS.5	Relief claimed u/s 89A	<INS-OS.5>
OS.6	Net income from other sources, other than OS.7, OS.9 and OS.11 (OS.1- OS.2+OS.3+OS.4- OS.5)	
OS.7	Nature and amount of income chargeable at special rates	<INS-OS.7>
OS.8	Do you have any pass through income/loss?	Yes/No <INS-OS.8>
OS.9	Amount of pass through income/loss	<INS-OS.9>
OS.10	Do you have income from owning and maintaining race horses	Yes/No <INS-OS.10>
OS.11	Income from the activity of owning and maintaining race horses	<RH.5>
OS.12	Information about accrual/receipt of income from Other Sources	<INS-OS.12>
OS.13	Income from other sources (OS.6 + OS.7+OS.9+OS.11)	<INS-OS.13>

DTOS	<b>Income from other sources under DTAA/DTAC</b>	
DTOS.1	Country name	
DTOS.2	Country code	
DTOS.3	Article of DTAA/DTAC	
DTOS.4	Amount of income taxable in India at the rates provided under DTAA/DTAC	
DTOS.5	Rate of tax as per DTAA	
DTOS.6	Whether TRC obtained	Yes/No
DTOS.7	Date of issue of TRC	

PTIOS	<b>Pass Through Income (Other Sources)</b>	
PTIOS.1	Name of the Investment fund/business trust/specified fund	
PTIOS.2	PAN of the Investment fund/business trust/specified fund	
PTIOS.3	Amount of pass through income/loss	
PTIOS.4	Rate at which such income is taxable	<INS- PTIOS.4>
PTIOS.5	Whether this income is taxable at the rates provided under DTAA	Yes/No <INS- PTIOS.5>

RH	<b>Income from Race Horses</b>	
RH.1	Receipts from the activity of owning and maintain race horses	
RH.2	Deduction u/s 57 in relation to RH.1	
RH.3	Amount not deductible u/s 58	
RH.4	Profit chargeable to tax u/s 59	
RH.5	Income from the activity of owning and maintain race horses [RH.1- RH.2+RH.3+RH.4]	

AROS	<b>Information about accrual/receipt of income from other sources</b>	
AROS.1	Type of income from other sources	<a href="#">&lt;INS-AROS.1&gt;</a>
AROS.2	Amount of income up to 15 <sup>th</sup> June	
AROS.3	Amount of income from 16 <sup>th</sup> June to 15 <sup>th</sup> September	
AROS.4	Amount of income from 16 <sup>th</sup> September to 15 <sup>th</sup> December	
AROS.5	Amount of income from 16 <sup>th</sup> December to 15 <sup>th</sup> March	
AROS.6	Amount of income from 16 <sup>th</sup> March to 31 <sup>st</sup> March	

## Presumptive Income

PRES	<b>Presumptive Income or Chapter XII-G or First Schedule</b>	
PRES.1	Section/Schedule under which income is taxable	<a href="#">&lt;INS-PRES.1&gt;</a>
PRES.2	Amount of income	

PIR	<b>Presumptive Income [section 44AD]</b>	
PIR.1	Name of business	
PIR.2	Business code	
PIR.3	Description of business	
	<b>Gross turnover/gross receipts of the business</b>	
PIR.4	Through account payee cheque or account payee bank draft or bank electronic clearing system received or other prescribed electronic modes before specified date	
PIR.5	Any other mode	
PIR.6	6% of PIR.4 or a sum higher than (6% of PIR.4) claimed to have been earned	
PIR.7	8% of PIR.5 or a sum higher than (8% of PIR.5) claimed to have been earned	
PIR.8	Presumptive income u/s 44AD (PIR.6+PIR.7)	

PIP	<b>Presumptive Income [section 44ADA]</b>	
PIP.1	Name of Profession	
PIP.2	Business code	
PIP.3	Description of Profession	
PIP.4	Gross receipts	
PIP.5	Presumptive income u/s 44ADA [50% of PIP.4 or a sum higher than (50% of PIP.4) claimed to have been earned]	

PIT	Presumptive Income [section 44AE]	
PIT.1	Name of business	
PIT.2	Business code	
PIT.3	Description of business	
PIT.4	Registration number of goods carriage	
PIT.5	Ownership type	<INS-PIT.5>
PIT.6	Capacity of goods carriage (in MT)	
PIT.7	Number of months for which goods carriage was owned/leased/hired by the assessee	
PIT.8	Presumptive income u/s 44AE (computed @ Rs 1000 per tonne per month in case tonnage exceeds 12MT ,or else @Rs 7500per month)or the amount claimed to have been actually earned, whichever is higher	<INS-PIT.8>
PIT.9	Total presumptive income from all the goods carriage	
PIT.10	Salary and interest paid to the partners	
PIT.11	Total presumptive income from goods carriage u/s 44AE (Total of PIT.9-PIT.10)	

PISB	Presumptive Income [section 44B]	
PISB.1	Name of business	
PISB.2	Business code	
PISB.3	Description of business	
PISB.4	Gross receipts as per 44B(2)	
PISB.5	Presumptive income (7.5% of PISB.4)	

PIM	Presumptive Income [section 44BB]	
PIM.1	Name of business	
PIM.2	Business code	
PIM.3	Description of business	
PIM.4	Gross receipts as per 44BB(2)	
PIM.5	Presumptive income (10% of PIM.4)	

PIA	Presumptive Income [section 44BBA]	
PIA.1	Name of business	
PIA.2	Business code	
PIA.3	Description of business	
PIA.4	Gross receipts as per 44BBA(2)	
PIA.5	Presumptive income (5% of PIA.4)	

TPP	<b>Presumptive Income [section 44BBB]</b>	
TPP.1	Name of business	
TPP.2	Business code	
TPP.3	Description of business	
TPP.4	Gross receipts as per 44BBB	
TPP.5	Income taxable u/s 44BBB (10% of TPP.4)	

XIIG	<b>Tonnage Tax (Chapter XII-G)</b>	
XIIG.1	Name of the ship	
XIIG.2	Flag	
XIIG.3	Whether it is a qualifying ship	Yes/No
XIIG.4	Date of filing Form 65 exercising the option for tonnage tax	
XIIG.5	Number of days during the previous year for which the qualifying ship is operated	
XIIG.6	Net tonnage	
XIIG.7	Amount of daily tonnage income	
XIIG.8	Total tonnage income	

INS	<b>Life Insurance Business [First Schedule of the Income-tax Act]</b>	
INS.1	Business code	
INS.2	Surplus as per Part-A of the First Schedule	
INS.3	Adjustment as per Part-A of the First Schedule	
INS.4	Income taxable	

<b>PBP</b>	<b>Particulars of business of persons with income u/s 44AD, 44ADA, 44AE</b>	
PBP.1	Partners/ Members own capital	
PBP.2	Secured loans	
PBP.3	Unsecured loans	
PBP.4	Advances	
PBP.5	Sundry creditors	
PBP.6	Other liabilities	
PBP.7	Total capital and liabilities (PBP.1 to PBP6)	
PBP.8	Fixed assets	
PBP.9	Inventories	
PBP.10	Sundry debtors	
PBP.11	Balance with banks	
PBP.12	Cash-in-hand	
PBP.13	Loans and advances	
PBP.14	Other assets	
PBP.15	Total assets (PBP8 to PBP14)	

SI	Special Income		Tax thereon (Rs)
		Amount of Income (Rs)	
SI.1	111A (STCG on shares/equity-oriented fund/Business Trust on which STT paid) @15%		
SI.2	112 (1)(a)/(b)/(d) (LTCG for resident individual/HUF/domestic company) @20%		
SI.3	112(1)(c)(iii) (LTCG for non-resident on unlisted securities) @10%		
SI.4	112(1)(c)(ii) (LTCG for non-resident on unlisted securities except in (3) above) @20%		
SI.5	112 proviso (LTCG on listed securities/ units without indexation) @10%		
SI.6	112A (LTCG on shares/equity-oriented fund/Business Trust on which STT paid) @10%		
SI.7	115A(1)(a)(i) (dividend earned by non-resident) @20%		
SI.8	115A(1)(a)(ii) (interest earned by non-resident) @20%		
SI.9	115A(1)(a)(iia) (interest earned by non-resident from an infrastructure debt fund)@5%		
SI.10	115A(1)(a)(iiaa) (interest earned by a non-resident on monies borrowed in foreign currency by an Indian company) @4%		
SI.11	115A(1)(a)(iiab) (interest earned by a non-resident on certain bonds and Government securities) @5%		
SI.12	115A(1)(a)(iiac) (interest earned by a non-resident unit holder from a venture capital fund) @5%		
SI.13	115A(1)(a)(iiac) (interest earned by a non-resident unit holder from a venture capital company) @10%		
SI.14	115A(1)(a)(iii) (income earned by a non-resident on units of MF or UTI) @20%		
SI.15	115A(1)(b) (royalty or FTS earned by non-resident from source in India) @10%		
SI.16	115AB(1)(a) [income of an Offshore Fund on units purchased in foreign currency] @10%		
SI.17	115AB(1)(b) [income of an Offshore Fund as LTCG on transfer of units purchased in foreign currency] @10%		
SI.18	115AC (interest earned by non-resident on bonds purchased in foreign currency) @10%		
SI.19	115AC (dividend earned by non-resident on GDRs) @10%		
SI.20	115AC (LTCG on non-resident on bonds/GDR) @10%		
SI.21	115ACA (dividend/LTCG of resident individual on GDRs) @10%		
SI.22	115AD(1)(a) (income received by a specified fund on securities) other than SI.23 @10%		
SI.23	115AD(1)(a) (income received by a FII on securities) other than SI.23 @20%		
SI.24	115AD(1)(a) (interest earned on securities by specified fund/FII) @5%		
SI.25	115AD(1)(b) (income received by a specified fund/FII as STCG from securities) @30%		
SI.26	115AD(1)(b) (income received by a specified fund/FII as LTCG from securities) @10%		



SI.27	115B (Profits and Gains from Life Insurance Business) @12.5%		
SI.28	115BB (Winnings from lotteries, puzzles, races, games etc.) @30%		
SI.29	115BBA [income of a non-resident sportsman, sports association or institution or entertainer from a source in India relating to game/sport/performance] @20%		
SI.30	115BBF [royalty from a patent developed and registered in India] @10%		
SI.31	115BBG [income from transfer of carbon credits] @10%		
SI.35	115BBH [income from virtual digital assets] @30%		
SI.36	115E (LTCG for non-resident Indian on specified asset) @10%		
SI.37	111- Accumulated balance of recognised provident fund for previous years		
SI.38	115E – LTCG for NRIs on specified asset @10%		
SI.39	115BBE – Income under sections 68, 69, 69A, 69B, 69C or 69D @ 60%		
SI.40	Pass through income in the nature of STCG @ 15%		
SI.41	Pass through income in the nature of STCG @ 30%		
SI.42	Pass through income in the nature of LTCG @ 10% u/s 112A		
SI.43	Pass through income in the nature of LTCG @ 10%, other than u/s 112A		
SI.44	Pass through income in the nature of LTCG @ 20%		
SI.45	Pass through income from other source chargeable at special rates		
SI.46	Any other income chargeable at special rate		
SI.47	115BBH – tax on income from virtual digital assets @30%		
SI.48	Income on which tax is chargeable at the rates provided in DTAA/DTAC	<a href="#">&lt;INS-SI.48&gt;</a>	
SI.49	Total of special income		

## Clubbing of Income

SPI	Income of specified persons under chapter V	
SPI.1	Name of person whose income is clubbed	
SPI.2	PAN	<a href="#">&lt;INS-SPI.2&gt;</a>
SPI.3	Aadhaar Number, if applicable	<a href="#">&lt;INS-SPI.3&gt;</a>
SPI.4	Relationship with the taxpayer	
SPI.5	Amount of income to be included	<a href="#">&lt;INS-SPI.5&gt;</a>
SPI.6	Head of income in which to be included	

## Current year's loss/ Carried forward losses

CYLA	<b>Details of income after set off of Current Year Losses</b>	
CYLA.1	Nature and amount of loss to be set off	<a href="#">&lt;INS-CYLA.1&gt;</a>
CYLA.2	Nature and amount of income of the current year	<a href="#">&lt;INS-CYLA.2&gt;</a>
CYLA.3	Current year income/loss remaining after set off	<a href="#">&lt;INS-CYLA.3&gt;</a>

BFLA	<b>Details of income after set off of Brought forward Losses of earlier years</b>	
BFLA.1	Nature and amount of income (after set off of current year loss) of the current year	<a href="#">&lt;INS-BFLA.1&gt;</a>
BFLA.2	Nature and amount of brought forward loss to be set off	<a href="#">&lt;INS-BFLA.2&gt;</a>
BFLA.3	Amount of brought forward depreciation to be set off	
BFLA.4	Amount of brought forward allowance under section 35(4) to be set off	
BFLA.5	Brought forward loss to be carried forward	<a href="#">&lt;INS-BFLA.5&gt;</a>
BFLA.6	Current year income remaining after set off, if any	<a href="#">&lt;INS-BFLA.6&gt;</a>

CFL	<b>Losses to be Carried Forward to future years</b>	
CFL.1	Nature and amount of loss to be carried forward (CYLA.3+BFLA.5)	<a href="#">&lt;INS-CFL.1&gt;</a>
CFL.2	Amount as adjusted on account of opting for taxation u/s 115BAA/115BAC/115BAD (where the taxpayer opts for option u/s 115BAA/115BAC/115BAD)	
CFL.3	Brought forward business loss available for set off (where the taxpayer opts for option u/s 115BAA/115BAC/115BAD) (CFL.1-CFL.2)	
CFL.4	Assessment year of the loss	<a href="#">&lt;INS-CFL.4&gt;</a>
CFL.5	Date of filing the Return of Income during which the loss was carried forward	
CFL.6	Total of earlier year's loss	
CFL.7	Amount of loss set off against current year's income as per <a href="#">schedule BFLA</a>	
CFL.8	Current year's loss	
CFL.9	Current year's loss distributed among unit holders (applicable for investment fund only)	
CFL.10	Current year's loss to be carried forward (CFL.8-CFL.9)	
CFL.11	Total losses to be carried forward to future years	

UD	<b>Unabsorbed depreciation and allowance u/s 35(4)</b>	
	<b>Depreciation</b>	
UD.1	Assessment year	
UD.2	Amount of unabsorbed depreciation brought forward	
UD.3	Amount as adjusted on account of opting for taxation u/s 115BAA/115BAC/115BAD	
UD.4	Amount of depreciation set off against the current year's income (UD.2-UD.3)	
UD.5	Total unabsorbed depreciation	<a href="#">&lt;INS-UD.5&gt;</a>
UD.6	Balance carried forward to next year	
	<b>Allowance u/s 35(4)</b>	
UD.7	Amount of unabsorbed Allowance brought forward	
UD.8	Amount of Allowance set off against the current year's income	
UD.9	Total allowance	<a href="#">&lt;INS-UD.9&gt;</a>
UD.10	Balance carried forward to next year	

## Exemptions

EI	<b>Exempt Income/Income not chargeable to tax as per DTAA</b>	
EI.1	Provision under which income is claimed to be exempt	<a href="#">&lt;INS.EI.1&gt;</a>
EI.2	Amount of exemption under such section	
EI.3	Total exempt income	

AGR	<b>Agricultural Income [Section 10(1)]</b>	
	<b>Agricultural income (Other than income to be excluded under rule 7A/7B or 8 of Income-tax Rules)</b>	
AGR.1	Type of agricultural income	<a href="#">&lt;INS.AGR.1&gt;</a>
AGR.2	Address of the land	
AGR.3	Size of land	
AGR.4	Address of the building	
AGR.5	Ownership of land	<a href="#">&lt;INS.AGR.5&gt;</a>
AGR.6	Mode of irrigation	<a href="#">&lt;INS.AGR.6&gt;</a>
AGR.7	Agricultural receipts	
AGR.8	Expenditure incurred on agriculture	
AGR.9	Net agricultural income for the year (AGR.7- AGR.8)	
AGR.10	Aggregate agricultural income	
	<b>Agricultural income under rule 7, 7A, 7B, 7B and 8 of Income-tax Rules</b>	
AGR.11	Rule under which income is to be computed	<a href="#">&lt;INS.AGR.11&gt;</a>
AGR.12	Income derived from sale of such article	
AGR.13	Allowances	
AGR.14	Income which is not includible in the total income	
AGR.15	<b>Net agricultural income for the year (AGR.10+ AGR.14)</b>	

HUF	<b>Income of member of HUF [Section 10(2)]</b>	
HUF .1	Name of the HUF	
HUF .2	PAN of the HUF	
HUF .3	Sum received as member of HUF during the previous year	

PFR	<b>Income of partner of a firm [Section 10(2A)]</b>	
PFR .1	PAN of the firm	
PFR .2	Name of the firm	
PFR .3	Date of becoming partner	
PFR.4	Share in the total income of the firm	

PMS	Portfolio management [Section 10(4G)]	
PMS.1	Name of the portfolio manager	Yes/No
PMS.2	Address of portfolio manager	
PMS.3	PAN of portfolio manager	
PMS.4	Name of the overseas banking unit with which the account is maintained	
PMS.5	Address of the overseas banking unit	
PMS.6	Bank account number	
PMS.7	Amount of income received from such account	
PMS.8	Aggregate of income received from all the accounts	

LIP	Insurance [Section 10(10D)]	
LIP.1	Policy number for which any sum has been received during the previous year	
LIP.2	Name of the Life insurance company	
LIP.3	Sum received during the previous year, including the amount allocated by way of bonus on such policy	<INS-LIP.3>
LIP.5	Annual premium of the policy	
LIP.6	Date of commencement of policy	
LIP.7	Whether the premium payable for all the unit linked insurance policies issued on or after 01.02.2021 exceeds Rs 2.5 lakhs, in any of the previous year(s), during the term of any of such policies	Yes/No

LA	Local Authority [Section 10(20)]	
LA.1	Type of local authority	<INS.LA.1>
LA.2	Head of income which is exempt	<INS.LA.2>
LA.3	Amount of income	

PTIF	Pass Through Income (for fund)	
PTIF.1	Nature of income	<INS.PTIF.1>
PTIF.2	Amount of income	

PTIU	Pass Through Income (for unit holder)	
PTIU.1	Nature of income	<INS.PTIU.1>
PTIU.2	Name of the Investment fund/business trust/specified fund	
PTIU.3	PAN of the Investment fund/business trust/specified fund	
PTIU.4	Exempt income	

BB	Schedule BB - Section 10(34A)	
BB.1	Name of the company which bought back the shares	
BB.2	Date of receipt of any consideration from the company	
BB.3	Amount of consideration received from the company	
BB.4	Date of acquisition	
BB.5	Cost of acquisition	
BB.6	Number of shares	

ISE	International sporting event [Section 10(39)]	
ISE.1	Date of notification	
ISE.2	Number of notifications issued by the Central Government u/s 10(39)	
ISE.3	Name of sporting event	
ISE.4	Type of specified income arising from the international sporting event as notified in the official gazette	
ISE.5	Amount of specified income arising from the international sporting event as notified in the official gazette	

DTAA	Income under DTAA/DTAC	
DTAA.1	Country code	
DTAA.2	Country name	
DTAA.3	Article of DTAA/DTAC	
DTAA.4	Amount of income not taxable in India due to the provisions of DTAA/DTAC	
DTAA.5	Whether TRC obtained	Yes/No
DTAA.6	Date of issue of TRC	

VIA	Chapter VI-A	
VIA.1	Section under which deduction is being claimed	<INS-VIA.1>
VIA.2	Amount of deduction	
VIA.3	Aggregate amount of deduction under chapter VI-A	

80D	Section 80D	
80D.1	Is the deduction being claimed for self and family or parents?	<INS-80D.1>
80D.2	Is the person for whom deduction is being claimed a senior citizen?	Yes/ No
80D.3	Type of payment made	<INS-80D.3>
80D.4	Amount of payment	
80D.5	Total amount eligible for deduction under section 80D	

80G	Section 80G	
80G.1	Name of donee	
80G.2	PAN of donee	
80G.3	Type of eligibility u/s 80G	<INS-80G.3>
80G.4	Mode of donation	<INS-80G.4>
80G.5	Amount of donation	
80G.6	Eligible amount of donation	

80GGA	Section 80GGA	
80GGA.1	Name of donee	
80GGA.2	PAN of donee	
80GGA.3	Address of the donee	
80GGA.4	Relevant clause of section 80GGA	<INS-80GGA.4>
80GGA.5	Mode of donation	<INS-80GGA.5>
80GGA.6	Amount of donation	
80GGA.7	Eligible amount of donation	

80GGB	Section 80GGB	
80GGB.1	Name of donee	
80GGB.2	PAN of donee	
80GGB.3	Address of the donee	
80GGB.4	Mode of donation	<INS-80GGB.4>
80GGB.5	Amount of donation	
80GGB.6	Eligible amount of donation	



80GGC	Section 80GGC	
80GGC.1	Name of donee	
80GGC.2	PAN of donee	
80GGC.3	Address of the donee	
80GGC.4	Mode of donation	<a href="#">&lt;INS-80GGC.4&gt;</a>
80GGC.5	Amount of donation	
80GGC.6	Eligible amount of donation	

80IA	Section 80IA	
80IA.1	Section under which the deduction is being claimed	<a href="#">&lt;INS-80IA.1&gt;</a>
80IA.2	Address of undertaking(s)	
80IA.3	Amount of deduction	
80IA.4	Aggregate amount of deduction	
80IA.5	First assessment year in which deduction was claimed	

80IAB	Section 80IAB	
80IAB.1	Date of approval by Board of Approval (BOA)	
80IAB.2	First assessment year in which deduction was claimed	
80IAB.3	Date of development of SEZ	
80IAB.4	Amount of deduction	

80IB	Section 80IB	
80IB.1	Section under which the deduction is being claimed	<a href="#">&lt;INS-80IB.1&gt;</a>
80IB.2	Address of undertaking(s)	
80IB.3	Amount of deduction	
80IB.4	Aggregate amount of deduction	
80IB.5	First assessment year in which deduction was claimed	

80IC	Section 80IC/IE	
80IC.1	Location of undertaking	<a href="#">&lt;INS-80IC.1&gt;</a>
80IC.2	Address of undertaking(s)	
80IC.3	Amount of deduction	
80IC.4	Aggregate amount of deduction	
80IC.5	First assessment year in which deduction was claimed	

80JJAA	<b>Section 80JJAA</b>	
80JJAA.1	Number of additional employees during the previous year	
80JJAA.2	Number of additional employees during two prior previous years, if applicable	
80JJAA.3	Additional employees cost with reference to 80JJAA.1 and 80JJAA.2	
80JJAA.4	Deduction claimed u/s 80JJAA (30% of 80JJAA.3)	

80LA	<b>Section 80LA</b>	
80LA.1	Sub-section in which deduction is claimed	<INS-80LA.1>
80LA.2	Type of entity	<INS-80LA.2>
80LA.3	Type of income of the unit	<INS-80LA.3>
80LA.4	Year in which permission or registration under the SEBI Act, 1992 or permission or registration under IFSCA Act, 2019 was obtained	
80LA.5	Registration details of the unit with IFSC/SEBI	
80LA.6	First AY during which deduction is claimed	
80LA.7	Amount of deduction claimed during the previous year	

80M	<b>Deduction in respect of inter-corporate deposits (Section 80M)</b>	
80M.1	Status of entity from which dividend has been received	<INS-80M.1>
80M.2	Name of entity	
80M.3	Address of entity	
80M.4	PAN/ Taxpayer Identification Number of entity	<INS-80M.4>
80M.5	Amount of dividend received	
80M.6	Aggregate dividend received from all entities	
80M.7	Amount of dividend distributed by due date as referred to in section 80M	
80M.8	Whether any part of 80M.7 has been allowed as deduction u/s 80M in any previous year	Yes/NO
80M.9	If yes, amount allowed as deduction u/s 80M in any previous year	
80M.10	Amount eligible for deduction (80M.6-80M.7-80M.9)	

80P	<b>Section 80P</b>	
80P.1	Clause under which deduction is being claimed and amount	<INS-80P.1>
80P.2	Total deduction u/s 80P	

10AA	<b>Deduction in respect of units located in SEZ (Section 10AA)</b>	
10AA.1	Address of undertaking eligible u/s 10AA	
10AA.2	Assessment year in which the unit begins to manufacture/produce/provide services	
10AA.3	Amount of deduction	
10AA.4	Total deduction u/s 10AA	
10AA.5	First assessment year in which deduction was claimed	

## Books of account and audit

BOA	Books of account	
BOA.1	Books of account maintained	<a href="#">&lt;INS-BOA.1&gt;</a>
BOA.2	Nature of profession	<a href="#">&lt;INS-BOA.2&gt;</a>
BOA.4	Trade name of the business, if any	

PRC	Payments and Receipts in Cash	
PRC.1	Total sales, turnover or gross receipts from business	
PRC.2	Gross receipts from the profession	
PRC.3	Aggregate of all amounts received including amounts received for sales, turnover or gross receipts during the previous year, in cash	
PRC.4	Aggregate of all amounts received including amounts received for sales, turnover or gross receipts during the previous year	
PRC.5	Aggregate of all payments made including amounts incurred for expenditure during the previous year, in cash	
PRC.6	Aggregate of all payments made including amounts incurred for expenditure during the previous year	

AUD	Auditor details	
AUD.3	Name of the auditor signing the audit report	
AUD.4	Membership No. of the auditor	
AUD.5	Name of the auditor (Proprietorship/firm)	
AUD.6	Proprietorship/firm registration number	
AUD.7	Permanent Account Number	
AUD.8	Aadhaar No of the proprietor	
AUD.2	Date of furnishing the audit report	
AUD.2A	Date of signing of audit report	
AUD.2B	UDIN	

TP	Transfer Pricing	
TP.1	Date of furnishing the report u/s 92E	
TP.2	UDIN	
TP.3	Name of the associated enterprise	
TP.4	PAN of the Associated enterprise, if available	
TP.5	Aggregate value of international transactions as per books of account	
TP.6	Aggregate value of specified domestic transaction(s) as per books of account	

OA	Other Audit	
OA.1	Act under which audit is required	<a href="#">&lt;INS-OA.1&gt;</a>
OA.2	Section of the Act	
OA.3	Date of audit	
OA.4	UDIN	

OIA	Other Income Tax Audit	
OIA.1	Section under which the other Audit Report is required	<a href="#">&lt;INS-OIA.1&gt;</a>
OIA.2	Has the audit report mentioned in OIA.1 been submitted for the relevant AY?	Yes/ No
OIA.3	If yes, please mention the date of submission of such audit report and the acknowledgement number.	
OIA.4	UDIN	

### Ownership/Directorship etc

DIR	<u>Directorship details</u>	
DIR.1	Name of the company	
DIR.2	Type of company	<a href="#">&lt;INS-DIR.2&gt;</a>
DIR.3	Permanent Account Number	
DIR.4	Director Identification Number	

IF	<b>Investment in Firm/unincorporated entities</b>	
IF.1	Name of the firm/unincorporated entity	
IF.2	Permanent Account Number of the firm/unincorporated entity	
IF.3	Type of firm/unincorporated entity	<a href="#">&lt;INS-IF.3&gt;</a>
IF.4	Whether the firm/unincorporated entity is liable for audit?	Yes/No
IF.5	Whether section 92E is applicable to firm/unincorporated entity?	
IF.6	Percentage Share in the profit of the firm/unincorporated entity	
IF.7	Amount of share in the profit	
IF.8	Capital balance on 31st March in the firm/unincorporated entity	

MAB	<b>Income of member of AOP/BOI [Section 86 rws 67A]</b>	
MAB.1	Name of the AOP/BOI	
MAB.2	PAN of the AOP/BOI	
MAB.3	Date of becoming member	
MAB.4	Share from taxable income of the AOP/BOI	
MAB.5	Amount of income on which no tax is payable u/s 86 read with section 67A	

US	Unlisted shares held by taxpayer	
US.1	Name of the company	
US.2	Permanent Account Number of the company, if available	
	<b>Opening balance of the shares:</b>	
US.3	Number of shares	
US.4	Cost of Acquisition	
	<b>Shares acquired during the year</b>	
US.5	Number of shares	
US.6	Date of subscription/purchase	
US.7	Face value per share	
US.8	Issue price per share (in case of fresh issue)	
US.9	Purchase price per share (in case of purchase from existing shareholders)	
	<b>Shares transferred during the year</b>	
US.10	Number of shares	
US.11	Sale consideration	
	<b>closing balance of the shares:</b>	
US.12	Number of shares	
US.13	Cost of Acquisition	

### Non-residents related details

NRI	<b>Non-resident Individuals</b>	
NRI.1	Jurisdiction(s) of residence (country code)	<a href="#">&lt;INS-NRI.1&gt;</a>
NRI.2	Taxpayer Identification Number(s)	
NRI.3	Are you a citizen of India	Yes/No
NRI.4	Are you a person of Indian origin	Yes/No
NRI.5	Total period of stay in India during the previous year (in days)	<a href="#">&lt;INS-NRI.5&gt;</a>
NRI.6	Total period of stay in India during the 4 preceding years (in days)	<a href="#">&lt;INS-NRI.6&gt;</a>

NRC	<b>Non-resident Entity (other than Individual)</b>	
NRC.1	Jurisdiction(s) of residence (country code)	<a href="#">&lt;INS-NRC.1&gt;</a>
NRC.2	Taxpayer Identification Number(s)	<a href="#">&lt;INS-NRC.2&gt;</a>

PE	<b>Business connection/Permanent Establishment (PE)</b>	
PE.1	Nature of business connection	
PE.2	Address of business connection/PE	
PE.3	Type of PE	<a href="#">&lt;INS-PE.3&gt;</a>
PE.4	Do you have significant economic presence in India	Yes/No <a href="#">&lt;INS-PE.4&gt;</a>
PE.5	Aggregate of the payments arising from transaction or transactions during the previous year as referred to in Explanation 2A(a) of section 9(1)(i)	
PE.6	Number of users in India as referred to in Explanation 2A(b) of section 9(1)(i)	



## Special category of taxpayers

RA	<b>Representative Assessee</b>	
RA.1	Name of the representative assessee	
RA.2	Capacity of the representative assessee	<a href="#">&lt;INS-RA.2&gt;</a>

OL	<b>Receipt and payment account of company under liquidation</b>	
OL.1	Opening balance	<a href="#">&lt;INS-OL.1&gt;</a>
OL.2	Receipts	<a href="#">&lt;INS-OL.2&gt;</a>
OL.3	Total opening balance and receipts (OL1+OL.2)	
OL.4	Payments	<a href="#">&lt;INS-OL.4&gt;</a>
OL.5	Closing balance	<a href="#">&lt;INS-OL.5&gt;</a>
OL.6	Total of closing balance and payments (OL.4+OL.5)	

PT	<b>For persons referred to in Section 160 (1)(iii)/(iv)</b>	
PT.1	Whether shares of the beneficiary are determinate or known?	Yes/No
PT.2	Whether the person referred in section 160(1)(iv) has business income?	Yes/No
PT.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?	Yes/No
PT.4	Whether all the beneficiaries have income below basic exemption limit?	Yes/No
PT.5	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?	Yes/No
PT.6	Whether the trust is a 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?	Yes/No
PT.7	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 employees in such business or profession	Yes/No

IFSC	<b>International Financial Services Centre</b>	
IFSC.1	Nature of IFSC unit	<a href="#">&lt;INS-IFSC.1&gt;</a>
IFSC.2	Date of approval for setting up unit in IFSC	
IFSC.3	Approval number	

SU	Startup	
SU.1	Whether the Startup is a registered Startup under DPIIT ?	Yes/No
SU.2	Startup recognition number allotted by DPIIT	
SU.3	Are you a Startup which has filed declaration in Form 2 under para 5 of DPIIT Notification dated 19 <sup>th</sup> Feb 2019	Yes/No
SU.4	If yes, date of issue of Form 2	
SU.5	Are you a Startup which has filed declaration in Form 1 under DPIIT Notification dated 19 <sup>th</sup> Feb 2019 and is eligible for deduction u/s 80IAC	Yes/No
SU.6	IMB Certificate number	
SU.7	Date of incorporation (for 10 years block)	
SU.8	Initial year of deduction u/s 80IAC (for 3 years block)	

SH1	Shareholding of Unlisted Company	
	<b>Details of shareholding at the end of the previous year</b>	
SH1.1	Name of the shareholder	
SH1.2	Residential status in India	
SH1.3	Type of share	
SH1.4	PAN	
SH1.5	Aadhaar Number	
SH1.6	Date of allotment	
SH1.7	Number of shares held	
SH1.8	Face value per share	
SH1.9	Issue Price per share	
SH1.10	Amount received	
	<b>Details of equity share application money pending allotment at the end of the previous year</b>	
SH1.11	Name of the applicant	
SH1.12	Residential status in India	
SH1.13	Type of share	
SH1.14	PAN	
SH1.15	Aadhaar Number	
SH1.16	Date of application	
SH1.17	Number of shares applied for	
SH1.18	Application money received	
SH1.19	Face value per share	
SH1.20	Proposed issue price	
	<b>Details of shareholders who is not a shareholder at the end of the previous year but was a shareholder at any time during the previous year</b>	
SH1.21	Name of the shareholder	
SH1.22	Residential status in India	
SH1.23	Type of share	

SH1.24	PAN	
SH1.25	Aadhaar Number	
SH1.26	Number of shares held	
SH1.27	Face value per share	
SH1.28	Issue Price per share	
SH1.29	Amount received	
SH1.30	Date of allotment	
SH1.31	Date on which ceased to be a shareholder	
SH1.32	Mode of cessation	
SH1.33	In case of transfer/sale, PAN of the new shareholder	

SH2	<b>Shareholding of Start-Ups (If you are a start-up which has filed declaration in Form-2 under para 5 of DPIIT notification dated 19.02.2019)</b>	
	<b>Details of shareholding at the end of the previous year</b>	
SH2.1	Name of the shareholder	
SH2.2	Category of shareholder	<a href="#">&lt;INS-SH2.2&gt;</a>
SH2.3	Type of share	
SH2.4	PAN	
SH2.5	Aadhaar Number	
SH2.6	Date of allotment	
SH2.7	Number of shares held	
SH2.8	Face value per share	
SH2.9	Issue Price per share	
SH2.10	Paid up value per share	
SH2.11	Share premium	
	<b>Details of share application money pending allotment as at the end of the previous year</b>	
SH2.12	Name of the applicant	
SH2.13	Category of shareholder	<a href="#">&lt;INS-SH2.13&gt;</a>
SH2.14	Type of share	
SH2.15	PAN	
SH2.16	Aadhaar Number	
SH2.17	Date of application	
SH2.18	Number of shares applied for	
SH2.19	Face value per share	
SH2.20	Proposed issue price per share	
SH2.21	Share application money	
SH2.22	Share application premium	
	<b>Details of shareholder who is not a shareholder at the end of the previous year but was a shareholder at any time during the previous year</b>	
SH2.23	Name of the shareholder	
SH2.24	Category of shareholder	<a href="#">&lt;INS-SH2.24&gt;</a>

SH2.25	Type of share	
SH2.26	PAN	
SH2.27	Aadhaar Number	
SH2.28	Date of allotment	
SH2.29	Number of shares held	
SH2.30	Face value per share	
SH2.31	Issue Price per share	
SH2.32	Paid up value per share	
SH2.33	Date on which ceased to be a shareholder	
SH2.34	Mode of cessation	

NTR	New tax regime	
NTR.1	Option for current year	<a href="#">&lt;INS-NTR.1&gt;</a>
NTR.2	Section code	<a href="#">&lt;INS-NTR.2&gt;</a>
NTR.3	Date of filing of form 10IB/10IC/10ID/10IE/10IF	<a href="#">&lt;INS-NTR.3&gt;</a>
NTR.4	Acknowledgement number	<a href="#">&lt;INS-NTR.4&gt;</a>

FII	FII/FPI	
FII.1	Registration number issued by SEBI	Yes/No
FII.2	Date of registration	

## Key Management Persons

OD	<u>Ownership details of HUF/firm/AOP/BOI/Co-operative society/AJP</u>	
OD.1	Type of relation	<a href="#">&lt;INS-OD.1&gt;</a>
OD.2	PAN	
OD.3	Aadhaar number/enrolment ID (if applicable)	
OD.4	Name	
OD.5	Address, if PAN is not available	
OD.6	Designated Partner Identification Number (For LLP only)	
OD.7	Status	<a href="#">&lt;INS-OD.7&gt;</a>
OD.8	Date of admission/retirement/cessation	<a href="#">&lt;INS-OD.8&gt;</a>
OD.9	Percentage of share	<a href="#">&lt;INS-OD.9&gt;</a>
OD.10	Whether any member of the AOP/BOI/executor of AJP is a foreign company	Yes/No
OD.11	Whether the 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 not chargeable to tax in case of that member	Yes/No
OD.12	Rate of interest on capital	
OD.13	Remuneration paid/payable	

KMP	<u>Key management persons</u>	
KMP.1	Type of key management person	<a href="#">&lt;INS-KMP.1&gt;</a>
KMP.2	Name	
KMP.3	PAN	
KMP.4	Aadhaar	
KMP.5	Director Identification Number	
KMP.6	Residential address	

SH	<u>Shareholders details</u>	
SH.1	Type of shareholder	<a href="#">&lt;INS.SH.1&gt;</a>
SH.2	Name	
SH.3	PAN, if allotted	
SH.4	Aadhaar, if allotted	
SH.5	Address	
SH.6	Percentage of shares held	

PC	<b>Parent company details (in case of foreign companies)</b>	
PC.1	Type of parent company	<a href="#">&lt;INS.PC.1&gt;</a>
PC.2	Name	
PC.3	PAN (If allotted)	
PC.4	Address	
PC.5	Country of residence	
PC.6	Taxpayer's registration number or any unique identification number allotted in the country of residence	

RC	<b><u>Related company details</u></b>	
RC.1	Type of related company	<a href="#">&lt;INS.RC.1&gt;</a>
RC.2	Name	
RC.3	PAN	
RC.4	Address	
RC.5	Percentage of shares held in case of holding or subsidiary company	
RC.6	Date of amalgamation/demerger	<a href="#">&lt;INS.RC.6&gt;</a>

## Miscellaneous

FA	<b>Foreign assets and income from any source outside India</b>	
FA.1	Type of foreign interest	<a href="#">&lt;INS-FA.1&gt;</a>
FA.2	Country name	
FA.3	Country code	

FDCA	<b>Foreign depository accounts and custodial accounts (including any beneficial interest)</b>	
FDCA.1	Name of financial institution	
FDCA.2	Address of the financial institution	
FDCA.3	Zip code	
FDCA.4	Account number/identification number	
FDCA.5	Status	
FDCA.6	Date of account opening	
FDCA.7	Peak balance during the year	
FDCA.8	Type of income paid/credited to the account during the period	<a href="#">&lt;INS-FDCA.8&gt;</a>
FDCA.9	Amount of income	
FDCA.10	Row no of the return of income in which such income is offered	
FDCA.11	Amount of income offered	

FEQ	<b>Foreign equity and debt interest held (including any beneficial interest) in any entity</b>	
FEQ.1	Name of entity	
FEQ.2	Address of the entity	
FEQ.3	Zip code	
FEQ.4	Nature of entity	
FEQ.5	Date of acquiring the interest	
FEQ.6	Initial value of investment	
FEQ.7	Peak value of investment during the period	
FEQ.8	Closing value of the investment	
FEQ.9	Total gross amount paid/credited with respect to holding during the period	
FEQ.10	Total gross proceeds from the sale or redemption of the investment during the period	
FEQ.11	Row no of the return of income in which such income is offered	
FEQ.12	Amount of income offered	

FCV	<b>Foreign cash value insurance contract or annuity contract held (including any beneficial interest)</b>	
FCV.1	Name of financial institution in which insurance contract is held	
FCV.2	Address of the financial institution	
FCV.3	Zip code	
FCV.4	Date of contract	
FCV.5	Cash value or surrender value of the contract	
FCV.6	Total gross amount paid/credited with respect to the contract during the period	

FIE	<b>Financial interest in an entity (including any beneficial interest)</b>	
FIE.1	Name of entity	
FIE.2	Address of the entity	
FIE.3	Zip code	
FIE.4	Nature of entity	
FIE.5	Nature of interest	<a href="#">&lt;INS-FIE.5&gt;</a>
FIE.6	Date since held	
FIE.7	Total investment (at cost)	
FIE.8	Income accrued from such interest	
FIE.9	Nature of income	
FIE.10	Row no of the return of income in which such income is offered	
FIE.11	Amount of income offered	

FIMM	<b>Immovable property (including any beneficial interest)</b>	
FIMM.1	Address of the property	
FIMM.2	Zip code	
FIMM.3	Ownership	<a href="#">&lt;INS-FIMM.3&gt;</a>
FIMM.4	Date of acquisition	
FIMM.5	Total investment (at cost)	
FIMM.6	Income derived from the property	
FIMM.7	Nature of income	
FIMM.8	Row no of the return of income in which such income is offered	
FIMM.9	Amount of income offered	



FOCA	<b>Any other capital asset (including any beneficial interest)</b>	
FOCA.1	Nature of asset	
FOCA.2	Ownership	<INS-FOCA.2>
FOCA.3	Date of acquisition	
FOCA.4	Total investment (at cost)	
FOCA.5	Income derived from the asset	
FOCA.6	Nature of income	
FOCA.7	Row no of the return of income in which such income is offered	
FOCA.8	Amount of income offered	

FSA	<b>Accounts in which the taxpayer has signing authority</b>	
FSA.1	Name of institution in which account is held	
FSA.2	Address of the institution	
FSA.3	Zip code	
	Name of the account holder	
FSA.4	Account number	
FSA.5	Peak balance/investment during the year	
FSA.6	Whether income accrued is taxable in your hands	
FSA.7	If yes, amount of income accrued in the account	
FSA.8	Row no of the return of income in which such income is offered	
FSA.9	Amount of income offered	

FTB	<b>Trustee/beneficiary/any other interest in any trust created under the laws of a country outside India</b>	
FTB.1	Name of the trust	
FTB.2	Address of the trust	
FTB.3	Zip code	
FTB.4	Name of the settlor	
FTB.5	Address of the settlor	
FTB.6	Name of the beneficiaries	
FTB.7	Address of the beneficiaries	
FTB.11	Name of the trustee	
FTB.12	Address of the trustee	
FTB.13	Date since position held	
FTB.14	Whether income accrued is taxable in your hands	
FTB.15	If yes, amount of income accrued in the account	
FTB.16	If yes, row no of the return of income in which such income is offered	
FTB.17	Amount of income offered	

FBP	<b>Any other income derived from any source outside India and income under head business or profession</b>	
FBP.1	Name of the person from whom derived	
FBP.2	Address of the person from whom derived	
FBP.3	Zip code	
FBP.4	Income derived	
FBP.5	Nature of income	
FBP.6	Whether income is taxable in your hands	
FBP.7	If yes, row no of the return of income in which such income is offered	
FBP.8	Amount of income offered	

ALI	<b>Assets and Liabilities at the end of the year (for individuals and HUF)</b>	
	<b>Immovable assets</b>	
ALI.1	Description	
ALI.2	Address	
ALI.3	PIN code	
ALI.4	Cost	
	<b>Movable assets</b>	
ALI.5	Jewellery, bullion	
ALI.6	Archaeological collections, drawings, painting, sculpture or any work of art	
ALI.7	Motor vehicle, aircraft, yacht or other mode of transport	
	<b>Financial assets</b>	
ALI.8	Bank including all deposits	
ALI.9	Shares and securities	
ALI.10	Insurance policies	
ALI.11	Loans and advances given	
ALI.12	Cash in hand	
	<b>Interest held in the assets of a firm or AOP as a partner or member thereof</b>	
ALI.13	Name of the firm/AOP	
ALI.14	Address of the firm/AOP	
ALI.15	PAN	
ALI.16	Assessee's investment in the firm/AOP on cost basis	

AL1	<b>Assets and Liabilities at the end of the year (for unlisted companies)</b>	
AL1.1	Nature of asset	<INS-AL1.1>
AL1.2	Description of asset	<INS-AL1.2>
	<b>Details of loans, deposits and advances taken from a person other than financial institution</b>	
AL1.3	Name of person	
AL1.4	PAN	
AL1.5	Opening balance	
AL1.6	Amount received	
AL1.7	Amount paid	
AL1.8	Interest credited, if any	
AL1.9	Closing balance	
AL1.10	Rate of interest	

LB	<b>Details of building or land appurtenant thereto or both</b>	
LB.1	Address	
LB.2	PIN/Zip code	
LB.3	Date of acquisition	
LB.4	Cost of acquisition	
LB.5	Purpose for which used	

LES	<b>Details of listed equity shares</b>	
LES.1	Name of the company	
LES.2	PAN of the company	
	<b>Opening balance</b>	
LES.3	Number of shares	
LES.4	Type of shares	
LES.5	Cost of acquisition	
	<b>Shares acquired during the year</b>	
LES.6	Number of shares	
LES.7	Type of shares	
LES.8	Cost of acquisition	
	<b>Shares transferred during the year</b>	
LES.9	Number of shares	
LES.10	Type of shares	
LES.11	Sale consideration	
	<b>Closing balance</b>	
LES.12	Number of shares	
LES.13	Type of shares	
LES.14	Cost of acquisition	

UES	Details of unlisted equity shares	
UES.1	Name of company	
UES.2	PAN of the company	
	<b>Opening balance</b>	
UES.3	Number of shares	
UES.4	Cost of acquisition	
	<b>Shares acquired during the year</b>	
UES.5	Number of shares	
UES.6	Date of subscription/purchase	
UES.7	Face value per share	
UES.8	Issue price per share (In case of fresh issue)	
UES.9	Purchase price per share (in case of purchase from existing shareholder)	
	<b>Shares transferred during the year</b>	
UES.10	Number of shares	
UES.11	Sale consideration	
	<b>Closing balance</b>	
UES.12	Number of shares	
UES.13	Cost of acquisition	

OSEC	Details of other securities	
OSEC.1	Type of security	
OSEC.2	Whether listed or unlisted	
	<b>Opening balance</b>	
OSEC.3	Number of securities	
OSEC.4	Cost of acquisition	
	<b>Securities acquired during the year</b>	
OSEC.5	Number of securities	
OSEC.6	Date of subscription/purchase	
OSEC.7	Face value per security	
OSEC.8	Issue price per security (In case of fresh issue)	
OSEC.9	Purchase price per security (in case of purchase from existing shareholder)	
	<b>Securities transferred during the year</b>	
OSEC.10	Number of securities	
OSEC.11	Sale consideration	
	<b>Closing balance</b>	
OSEC.12	Number of securities	
OSEC.13	Cost of acquisition	

CAPC	<b>Details of capital contribution to other entities</b>	
CAPC.1	Name of entity	
CAPC.2	PAN	
CAPC.3	Opening balance	
CAPC.4	Amount contributed during the year	
CAPC.5	Amount withdrawn during the year	
CAPC.6	Amount of profit/loss/dividend/interest debited or credited during the year	
CAPC.7	Closing balance	

LAD	<b>Details of Loans &amp; Advances to any other concern (If money lending is not assessee's substantial business)</b>	
LAD.1	Name of person	
LAD.2	PAN	
LAD.3	Opening balance	
LAD.4	Amount received during the year	
LAD.5	Amount paid during the year	
LAD.6	Interest debited, if any	
LAD.7	Closing balance	
LAD.8	Rate of interest	

MAY	<b>Details of motor vehicle, aircraft, yacht or other mode of transport</b>	
MAY.1	Particulars of assets	
MAY.2	Registration number of vehicle	
MAY.3	Cost of acquisition	
MAY.4	Date of acquisition	
MAY.5	Purpose of use	

JEW	<b>Details of Jewellery, bullion, archaeological collections, drawings, painting, sculpture or any work of art</b>	
JEW.1	Particulars of assets	
JEW.2	Quantity	
JEW.3	Cost of acquisition	
JEW.4	Date of acquisition	
JEW.5	Purpose for which used	

AL2	<b>Assets and Liabilities at the end of the year (for start up)</b>	
AL2.1	Description of asset	<INS-AL2.1>
	<b>Details of loans, deposits and advances taken from a person other than financial institution</b>	
AL2.2	Name of person	
AL2.3	PAN	
AL2.4	Opening balance	
AL2.5	Amount received	
AL2.6	Amount paid	
AL2.7	Interest credited, if any	
AL2.8	Closing balance	
AL2.9	Rate of interest	

LB2	<b>Details of building or land appurtenant thereto or both</b>	
LB2.1	Address	
LB2.2	PIN/Zip code	
LB2.3	Date of acquisition	
LB2.4	Cost of acquisition	
LB2.5	Purpose for which used	
LB2.6	Whether transferred on or before the end of the previous year	Yes/No
LB2.7	If yes, date of transfer	

LAD2	<b>Details of Loans &amp; Advances to any other concern since incorporation (If money lending is not assessee's substantial business)</b>	
LAD2.1	Name of person	
LAD2.2	PAN	
LAD2.3	Date on which loans and advances have been made	
LAD2.4	Amount of loans and advances	
LAD2.5	Whether loans and advances have been repaid	Yes/No
LAD2.6	If yes, date of repayment	
LAD2.7	Closing balance at the end of the previous year, if any	
LAD2.8	Rate of interest	

CAPC2	<b>Details of capital contribution to other entities since incorporation</b>	
CAPC2.1	Name of entity	
CAPC2.2	PAN	
CAPC2.3	Date on which capital contribution has been made	
CAPC2.4	Amount of contribution	
CAPC2.5	Amount withdrawn during the year	
CAPC2.6	Amount of profit/loss/dividend/interest debited or credited during the year	
CAPC2.7	Closing balance	

SNS	<b>Details of capital contribution to other entities since incorporation</b>	
SNS.1	Name of company/entity	
SNS.2	PAN	
SNS.3	Type of shares/securities	
	Number of shares/securities acquired	
SNS.4	Cost of acquisition	
SNS.5	Date of acquisition	
SNS.6	Whether transferred	Yes/No
SNS.7	If yes, date of transfer	
SNS.8	Closing balance at the end of the previous year, if any	

MAY2	<b>Details of motor vehicle, aircraft, yacht or other mode of transport (actual cost exceeds Rs 10 lakh, acquired since incorporation)</b>	
MAY2.1	Particulars of assets	
MAY2.2	Registration number of vehicle	
MAY2.3	Cost of acquisition	
MAY2.4	Date of acquisition	
MAY2.5	Purpose of use	
MAY2.6	Whether transferred on or before the end of the previous year	Yes/No
MAY2.7	If yes, date of transfer	

JEW2	<b>Details of Jewellery, bullion, archaeological collections, drawings, painting, sculpture or any work of art</b>	
JEW2.1	Particulars of assets	
JEW2.2	Quantity	
JEW2.3	Cost of acquisition	
JEW2.4	Date of acquisition	
JEW2.5	Purpose for which used	
JEW2.6	Whether transferred on or before the end of the previous year	Yes/No
JEW2.7	If yes, date of transfer	
JEW2.8	Closing balance, at the end of the previous year	

AD	Address	
AD.1	Flat/Door/Block Number	
AD.2	Name of premises/Building/Village	
AD.3	Road/street/post office	
AD.4	Area/locality	
AD.5	Town/City/District	
AD.6	State	
AD.7	Country	
AD.8	Pin code/Zip code	
AD.9	Residential phone number with STD code, if applicable	
AD.10	Office phone number with STD code, if applicable	
AD.11	Mobile number	
AD.12	E-mail id	

5A	Apportionment of income between spouses governed by Portuguese Civil Code	
5A.1	Name of the spouse	
5A.2	PAN of the spouse	
5A.3	Aadhaar number of the spouse	
5A.4	Whether books of account of spouse is audited u/s 44AB	Yes/No
5A.5	Whether your spouse is a partner in a firm whose books of account are required to be audited u/s 44AB	Yes/No
5A.6	Whether books of account of spouse is audited u/s 92E	Yes/No
5A.7	Whether your spouse is a partner in a firm whose books of account are required to be audited u/s 92E	Yes/No
5A.8	Details of income and TDS thereon received and apportioned in the hands of the spouse	<INS-5A.8>

ESOP	Information related to Tax deferred on ESOP	
ESOP.1	Assessment year	
ESOP.2	Amount of Tax deferred brought forward from earlier AY	
ESOP.3	Nature of event	<INS-ESOP.3>
ESOP.4	Date of event	<INS-ESOP.4>
ESOP.5	Amount of tax payable in the current Assessment Year	
ESOP.6	Balance amount of Tax deferred brought forward from earlier AY (ESOP.2-ESOP.5)	
ESOP.7	Tax deferred-relatable to perquisites referred to in section 17(2)(vi) received from employer during the previous year, being an eligible start up referred to in section 80IAC	
ESOP.8	Balance amount of tax deferred to be carried forward to the next Assessment years (ESOP.6+ESOP.7)	



## Reconciliation Statements

GST	GST reconciliation	
GST.1	Turnover as per Schedule P&L	
GST.2	Annual aggregate turnover as per GST return(s)	<a href="#">&lt;INS.GST.2&gt;</a>
GST.3	Turnover of non-GST units	
GST.4	Total (GST.2+GST.3)	
GST.5	In case of difference between GST.1 and GST.4, please specify the reason	<a href="#">&lt;INS.GST.5&gt;</a>
GST.6	Amount of such difference	

## Calculation of Book profit/AMT

AMT	Alternate Minimum Tax	
AMT.1	Total Income as per TI.13	
	<b>Adjustments as per section 115JC(2)</b>	
AMT.2	Deduction Claimed under any section included in Chapter VIA under the heading "C.—Deductions in respect of certain incomes"	
AMT.3	Deduction Claimed u/s 10AA	
AMT.4	Deduction claimed u/s 35AD as reduced by the amount of depreciation on assets on which such deduction is claimed	
AMT.5	Adjusted Total Income under section 115JC(1) (AMT.1+AMT.2+AMT.3+AMT.4)	
AMT.6	Adjusted Total Income u/s 115JC from units located in IFSC, if any	
AMT.7	Adjusted Total Income u/s 115JC from other Units (AMT.5-AMT.6)	
AMT.8	Tax payable under section 115JC(1) [(9% of AMT.6+ 18.5% of AMT.7) (In the case of AOP, BOI, AJP this is applicable if AMT.5 is greater than Rs. 20 lakhs)	

AMTC	Alternate Minimum Tax Credit	
AMTC.1	Tax under section 115JC (TTI.4)	
AMTC.2	Tax under other provisions of the Act (TTI.13)	
AMTC.3	Amount of tax against which credit is available [enter (AMTC.2 – AMTC.1) if AMTC.2 is greater than AMTC.1, otherwise enter 0]	
AMTC.4	Whether AMT credit is being utilised	Yes/No <a href="#">&lt;INS-AMTC.4&gt;</a>
AMTC.5	Amount of tax credit under section 115JD utilised during the year	<a href="#">&lt;AMTC.5&gt;</a>
AMTC.6	Amount of AMT liability available for credit in subsequent assessment years	

AMTC4	Assessment year wise alternate Minimum Tax Credit	
AMTC4.1	Assessment year	
AMTC4.2	Gross AMT credit	
AMTC4.3	AMT credit Set-off in earlier assessment years	
AMTC4.4	AMT credit Balance brought forward to the current AY (AMTC4.2-AMTC4.3)	
AMTC4.5	AMT credit utilised during the current AY	
AMTC4.6	Balance AMT credit carried forward (AMTC4.4- AMTC4.5)	

MAT	Minimum Alternate Tax payable u/s 115JB	
MAT.1	Whether the Profit and Loss Account is prepared in accordance with the provisions of Parts II of Schedule III to the Companies Act, 2013	Yes/No
MAT.2	If answer to MAT.1 is no, whether profit and loss account is prepared in accordance with the provisions of the Act governing such company	Yes/No
MAT.3	Whether, for the Profit and Loss Account referred to in MAT.1 above, the same accounting policies, accounting standards and same method and rates for calculating depreciation have been followed as have been adopted for preparing accounts laid before the company at its annual general body meeting?	Yes/No
MAT.4	Profit after tax as shown in the Profit and Loss Account	<PL.17>
MAT.5	Nature and amount of additions (if debited in profit and loss account)	<INS-MAT.5>
MAT.6	Nature and amount of deductions	<INS-MAT.6>
MAT.7	Book profit under section 115JB (MAT.4+MAT.5-MAT.C)	
	<b>If answer to E.17 is yes, fill MAT.8 and MAT.9</b>	
MAT.8	Additions to book profit under sub-sections (2A) to (2C) of section 115JB	<INS-MAT.8>
MAT.9	Deductions from book profit under sub-sections (2A) to (2C) of section 115JB	<INS-MAT.9>
MAT.10	Deemed total income under section 115JB (MAT.7 + MAT.8 – MAT.9)	
MAT.11	Deemed total income u/s 115JB from Units located in IFSC, if any	
MAT.12	Deemed total income u/s 115JB from other Units (MAT.10-MAT.11)	
MAT.13	Tax payable under section 115JB [(9% of MAT.11 + 15% of MAT.12]	

MATC	Minimum Alternate Tax Credit	
MATC.1	Tax under section 115JB (TTI.4)	
MATC.2	Tax under other provisions of the Act (TTI.13)	
MATC.3	Amount of tax against which credit is available [enter (MATC.2 – MATC.1) if MAT.2 is greater than MAT.1, otherwise enter 0]	
MATC.4	Whether MAT credit is being utilised	Yes/No <INS-MATC.4>
MATC.5	Amount of tax credit under section 115JAA utilised during the year	<MATC4.5>
MATC.6	Amount of MAT liability available for credit in subsequent assessment years	

MATC4	<b>Assessment year wise Minimum Alternate Tax Credit</b>	
MATC4.1	Assessment year	
MATC4.2	Gross MAT credit	
MATC4.3	MAT credit Set-off in earlier assessment years	
MATC4.4	MAT credit Balance brought forward to the current AY (MATC4.2- MATC4.3)	
MATC4.5	MAT credit utilised during the current AY	
MATC4.6	Balance MAT credit carried forward (MATC4.4- MATC4.5)	

BBS	<b>Tax on distributed income of a domestic company on buy back of shares</b>	
BBS.1	Date of payments of any consideration to the shareholder on buy back of share	
BBS.2	Amount of consideration paid by the company on buyback of shares	
BBS.3	Amount received by the company for issue of such shares	
BBS.4	Distributed Income of the company (BBS.2 – BBS.3)	
BBS.5	Additional income-tax @20% payable under section 115QA on BBS.5	
BBS.6	Surcharge on BBS.6	
BBS.7	Health & Education cess on (BBS.5+ BBS.6)	
BBS.8	Total tax payable (BBS.5+ BBS.6+ BBS.7)	
BBS.9	Interest payable under section 115QB	
BBS.10	Additional income-tax and interest payable (BBS.8 + BBS.9)	
BBS.11	Tax and interest paid	
BBS.12	Net payable/refundable (BBS.10- BBS.11)	
BBS.13	Date(s) of deposit of tax on distribution income	
BBS.14	Name of Bank and Branch	
BBS.15	BSR Code	
BBS.16	Serial number of challan	
BBS.17	Amount deposited	

FTC	<b>Details of Income from outside India and tax relief/credit (available only in case of resident)</b>	
FTC.1	Country Code	
FTC.2	Taxpayer Identification Number in foreign country	
FTC.3	Head of income and amount of income (included in PART B-TI)	<a href="#">&lt;INS-FTC.3&gt;</a>
FTC.4	Total taxes paid outside India	
FTC.5	Tax payable on such income under normal provisions in India	
FTC.6	Tax relief available in India [lower of FTC.4 and FTC.5]	
FTC.7	Tax Relief Claimed under section and amount	<a href="#">&lt;INS-FTC.7&gt;</a>
FTC.8	Relevant article of DTAA if relief claimed u/s 90 or 90A	
FTC.9	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?	Yes/No
FTC.10	Amount of tax refunded	
FTC.11	Assessment year in which tax relief allowed in India	

TPSA	Details of Tax on secondary adjustments as per section 92CE(2A)	
TPSA.1	Assessment year	
TPSA.2	Amount of primary adjustments on which option u/s 92CE(2A) is exercised	
TPSA.3	Excess money which has not been repatriated within the prescribed time out of TPSA.2	
TPSA.4	Additional Income tax payable @ 18% on TPSA.3	
TPSA.5	Surcharge @ 12% on TPSA.4	
TPSA.6	Health & Education cess on TPSA.4+ TPSA.5	
TPSA.7	Total Additional tax payable (TPSA.4+ TPSA.5+TPSA.6)	
TPSA.8	Taxes paid	
TPSA.9	Net tax payable (TPSA.7-TPSA.8)	

TPSP	Details of Tax paid on secondary adjustments as per section 92CE(2A)	
TPSP.1	Date of deposit of tax on secondary adjustments as per section 92CE(2A)	<INS-TPSP.1>
TPSP.2	Name of Bank and Branch	
TPSP.3	BSR Code	
TPSP.4	Serial number of challan	
TPSP.5	Tax paid	

QD	Quantitative Details	
QD.1	Type of concern	<INS-QD.1>
QD.2	Type of goods	<INS-QD.2>
QD.3	Opening stock	Amount (in Rs.)
QD.4	Purchases during previous year	Amount (in Rs.)
QD.5	Quantity manufactured during the previous year	Amount (in Rs.)
QD.6	Consumption during previous year	Amount (in Rs.)
QD.7	Sales during previous year	Amount (in Rs.)
QD.8	Closing stock	Amount (in Rs.)
QD.9	Yield finished products	Amount (in Rs.)
QD.10	Percentage yield	Amount (in Rs.)
QD.11	Shortage/ excess, if any	Amount (in Rs.)

Ins. No.	Instructions to fill the relevant row	Instructions regarding applicability of different schedules	Go back to form
<INS-A.1>	Assessment year, for which return of income is to be filed, should be mentioned.		<a href="#">&lt;A.1&gt;</a>
<INS-B.3>	<ul style="list-style-type: none"> <li>• In case of individual, first name, middle name and the last name should be filled</li> <li>• In case of others, complete name should be filled</li> </ul>		<a href="#">&lt;B.3&gt;</a>
<INS-B.4>	<ul style="list-style-type: none"> <li>• In case of individual, first name, middle name and the last name of the old name should be filled</li> <li>• In case of others, complete name should be filled</li> </ul>		<a href="#">&lt;B.4&gt;</a>
<INS-B.5>	Address is should be filled in Schedule AD	<a href="#">Schedule AD</a> should be filled	<a href="#">&lt;B.5&gt;</a>
<INS-B.6>	<p>One of the following options should be selected:</p> <p>(a) Individual</p> <p>(b) Hindu undivided family (HUF),</p> <p>(c) Company</p> <ol style="list-style-type: none"> <li>1. Public sector company as defined in section 2(36A) of the Income-tax Act</li> <li>2. Company owned by the Reserve Bank of India</li> <li>3. A company in which not less than 40% of the shares are held (whether singly or taken together) by the Government or the Reserve bank of India or a corporation owned by the bank</li> <li>4. Banking company as defined in clause (c) of section 5 of the banking Regulation Act, 1949</li> <li>5. Scheduled bank being a bank included in the second schedule to the Reserve bank of India Act</li> <li>6. A company registered with Insurance Regulatory and Development Authority (established under sub-section (1) of section 3 of Insurance Regulatory and Development Authority Act, 1999)</li> <li>7. Non-banking Financial Institution</li> <li>8. Any other company</li> </ol> <p>(d) Firm</p> <ol style="list-style-type: none"> <li>1. Firm</li> <li>2. Limited Liability Partnership</li> </ol> <p>(e) Association of persons (AOP) or a body of individuals (BOI), whether incorporated or not,</p> <ol style="list-style-type: none"> <li>1. Society</li> <li>2. Business trust <ol style="list-style-type: none"> <li>i. Real Estate Investment Trust</li> <li>ii. Infrastructure Investment Trust</li> </ol> </li> <li>3. Investment Fund</li> <li>4. Other trusts, fund or institution not covered in 2 and 3</li> <li>5. Any other AOP/BOI</li> </ol> <p>(f) Co-operative society</p> <p>(g) Local authority, and</p> <p>(h) Artificial Juridical person (AJP)</p> <ol style="list-style-type: none"> <li>1. Government</li> <li>2. Any other AJP</li> </ol>	<p>Where the option HUF, firm, AOP, BOI, co-operative society or any other AJP is selected, <a href="#">Schedule OD</a> should be filled.</p> <p>Where option company is selected, <a href="#">Schedule KMP</a>, <a href="#">SH</a>, <a href="#">PC (in case of foreign company)</a>, <a href="#">RC</a>, <a href="#">BBS (in case of a domestic company)</a> should be filled.</p>	<a href="#">&lt;B.6&gt;</a>
<INS-B.8>	Date of setting up of business or profession should be filled as per proviso to section 3 of Income-tax Act.		<a href="#">&lt;B.8&gt;</a>

Ins. No.	Instructions to fill the relevant row	Instructions regarding applicability of different schedules	Go back to form
<INS-C.1>	<p>One of the following options should be selected:</p> <p>(a) Resident</p> <p>(b) Resident but not ordinarily resident</p> <p style="padding-left: 20px;">A. Individual</p> <ol style="list-style-type: none"> <li>1. Taxpayer has been non-resident in India in 9 out of 10 previous years preceding the previous year (sub-clause (a) of clause (6) of section 6)</li> <li>2. Taxpayer has been in India for a period or periods amounting in all to 729 days or less during the 7 previous years preceding the previous year (sub-clause (a) of clause (6) of section 6)</li> <li>3. Taxpayer is a citizen of India, or person of Indian origin, having total income, other than the income from foreign sources, exceeding Rs 15 lakh during the previous year, as referred to in clause (b) of Explanation 1 to clause (1) of section 6, and has been in India for a period or periods amounting in all to 120 days or more but less than 182 days (sub-clause (c) of clause (6) of section 6)</li> <li>4. Taxpayer is a deemed resident under clause (1A) of section 6</li> </ol> <p style="padding-left: 20px;">B. HUF</p> <p>(c) Non-resident</p>	<p><a href="#">Schedule NRI</a> in case of non-resident Individuals and <a href="#">Schedule NRC</a> in case of non-resident entities other than individuals should be filled.</p>	<C.1>

Ins. No.	Instructions to fill the relevant row	Instructions regarding applicability of different schedules	Go back to form										
<INS.D.1>	<p>One of the following options should be selected:</p> <p>(a) Suo-moto</p> <ol style="list-style-type: none"> <li>1. Original return within due date: ITR u/s 139(1) of the Income-tax Act, 1961</li> <li>2. Belated return after due date: ITR u/s 139(4) of the Income-tax Act, 1961</li> <li>3. Revised return: ITR u/s 139(5) of the Income-tax Act, 1961</li> <li>4. Modified return: ITR u/s 92CD of the Income-tax Act, 1961</li> <li>5. Return with condonation of delay: ITR after condonation of delay u/s 119(2)(b) of the Income-tax Act, 1961</li> </ol> <p>(b) In-response to a notice</p> <ol style="list-style-type: none"> <li>1. 139(9)</li> <li>2. 142(1)</li> <li>3. 148</li> </ol> <p>(c) Under seventh proviso to section 139(1), not otherwise required to file return</p> <ol style="list-style-type: none"> <li>1. amount or aggregate of amounts of deposit exceeding Rs 1 crore in one or more current accounts during the previous year</li> <li>2. expenditure of an amount or aggregate of amount exceeding Rs 2 lakhs for travel to a foreign country for yourself or any other person incurred</li> <li>3. expenditure of amount or aggregate of amount exceeding Rs 1 lakh on consumption of electricity during the year incurred</li> <li>4. total sales, turnover or gross receipts, as the case may be, in the business exceeds Rs. 60 Lakh during the previous year</li> <li>5. gross receipts in profession exceed Rs. 10 Lakh during the previous year</li> <li>6. aggregate amount of TDS and TCS during the previous year is Rs. 25,000 or more (for a senior citizen, the limit is Rs. 50,000)</li> <li>7. aggregate amount of deposit in one or more savings bank accounts of the person is Rs. 50 Lakh or more during the previous year</li> </ol>		<D.1>										
<INS-E.1>		If yes, <a href="#">Schedule DTAA</a> should be filled.	<E.1>										
<INS-E.2>		If yes, <a href="#">Schedule EI</a> should be filled	<E.2>										
<INS-E.3>	<p>One or more of the following options should be selected:</p> <ol style="list-style-type: none"> <li>1. Salaries</li> <li>2. Income from house property</li> <li>3. Profits and gains of business or profession</li> <li>4. Capital gains</li> <li>5. Income from other sources</li> </ol>	<p>The following schedules should be filled depending upon the option selected:</p> <table border="1" data-bbox="1010 1615 1401 1823"> <thead> <tr> <th>Option selected</th> <th>Schedule</th> </tr> </thead> <tbody> <tr> <td>Salary</td> <td><a href="#">S</a></td> </tr> <tr> <td>House property</td> <td><a href="#">HP</a></td> </tr> <tr> <td>CG</td> <td><a href="#">CG, ARCG</a></td> </tr> <tr> <td>OS</td> <td><a href="#">OS, AROS</a></td> </tr> </tbody> </table>	Option selected	Schedule	Salary	<a href="#">S</a>	House property	<a href="#">HP</a>	CG	<a href="#">CG, ARCG</a>	OS	<a href="#">OS, AROS</a>	<E.3>
Option selected	Schedule												
Salary	<a href="#">S</a>												
House property	<a href="#">HP</a>												
CG	<a href="#">CG, ARCG</a>												
OS	<a href="#">OS, AROS</a>												

Ins. No.	Instructions to fill the relevant row	Instructions regarding applicability of different schedules	Go back to form
<INS-E.4>		<p>A. If yes, <a href="#">Schedule PRES</a> should be filled.</p> <p><b>B. If no, where books are maintained:</b> the following schedules should be filled:</p> <ol style="list-style-type: none"> <li>1. <a href="#">MF</a>,</li> <li>2. <a href="#">TR</a>,</li> <li>3. <a href="#">PL</a>,</li> <li>4. <a href="#">BSI</a> (for individuals),</li> <li>5. <a href="#">BSC</a> (for companies),</li> <li>6. <a href="#">BSAS</a> (where a company is maintaining accounts as per Ind-AS as provided in answer to E.16)</li> <li>7. <a href="#">BSO</a> (For others),</li> <li>8. <a href="#">BP</a>,</li> <li>9. <a href="#">OI</a>,</li> <li>10. <a href="#">DEP</a>,</li> <li>11. <a href="#">DCG</a>,</li> <li>12. <a href="#">ICDS</a>,</li> <li>13. <a href="#">AMT</a> (for taxpayers other than companies)</li> <li>14. <a href="#">AMTC</a> (for taxpayers other than companies)</li> <li>15. <a href="#">MAT</a> (for companies),</li> <li>16. <a href="#">MATC</a> (for companies),</li> <li>17. <a href="#">OD</a>,</li> <li>18. <a href="#">SLCY</a>,</li> <li>19. <a href="#">FR</a> (in case of non-residents), <b>and</b></li> </ol> <p><b>C. If no, where books are not maintained:</b> the following schedules should be filled:</p> <ol style="list-style-type: none"> <li>1. <a href="#">NA</a>,</li> <li>2. <a href="#">BP</a>,</li> <li>3. <a href="#">OI</a>,</li> <li>4. <a href="#">DEP</a>,</li> <li>5. <a href="#">DCG</a>,</li> <li>6. <a href="#">ICDS</a>,</li> <li>7. <a href="#">AMT</a> (for taxpayers other than companies)</li> <li>8. <a href="#">AMTC</a> (for taxpayers other than companies)</li> <li>9. <a href="#">MAT</a> (for companies),</li> <li>10. <a href="#">MATC</a> (for companies),</li> <li>11. <a href="#">SLCY</a>,</li> <li>12. <a href="#">FR</a> (in case of non-residents),</li> </ol>	<E.4>



Ins. No.	Instructions to fill the relevant row	Instructions regarding applicability of different schedules	Go back to form
<INS-E.5>		<p><b>A. If yes, where books are maintained:</b> the following schedules should be filled:</p> <ol style="list-style-type: none"> <li>1. <a href="#">MF</a>,</li> <li>2. <a href="#">TR</a>,</li> <li>3. <a href="#">PL</a>,</li> <li>4. <a href="#">BSI</a> (for individuals),</li> <li>5. <a href="#">BSC</a> (for companies),</li> <li>6. <a href="#">BSAS</a> (where a company is maintaining accounts as per Ind-AS as provided in answer to E.16)</li> <li>7. <a href="#">BSO</a> (For others),</li> <li>8. <a href="#">BP</a>,</li> <li>9. <a href="#">OI</a>,</li> <li>10. <a href="#">DEP</a>,</li> <li>11. <a href="#">DCG</a>,</li> <li>12. <a href="#">ICDS</a>,</li> <li>13. <a href="#">AMT</a> (for taxpayers other than companies)</li> <li>14. <a href="#">AMTC</a> (for taxpayers other than companies)</li> <li>15. <a href="#">MAT</a> (for companies),</li> <li>16. <a href="#">MATC</a> (for companies),</li> <li>17. <a href="#">QD</a>,</li> <li>18. <a href="#">SLCY</a>,</li> <li>19. <a href="#">FR</a> (in case of non-residents), and</li> </ol> <p><b>B. If yes, where books are not maintained:</b> the following schedules should be filled:</p> <ol style="list-style-type: none"> <li>1. <a href="#">NA</a>,</li> <li>2. <a href="#">BP</a>,</li> <li>3. <a href="#">OI</a>,</li> <li>4. <a href="#">DEP</a>,</li> <li>5. <a href="#">DCG</a>,</li> <li>6. <a href="#">ICDS</a>,</li> <li>7. <a href="#">AMT (for taxpayers other than companies)</a></li> <li>8. <a href="#">AMTC (for taxpayers other than companies)</a></li> <li>9. <a href="#">MAT (for companies)</a>,</li> <li>10. <a href="#">MATC (for companies)</a>,</li> <li>11. <a href="#">SLCY</a>,</li> <li>12. <a href="#">FR (in case of non-residents)</a>,</li> </ol>	<E.5>
<INS-E.6>		If yes, <a href="#">Schedule SPI</a> should be filled	<E.6>
<INS-E.7>		If yes, <a href="#">Schedule SI</a> should be filled	<E.7>
<INS-E.8>		If yes, <a href="#">Schedules BFLA</a> and <a href="#">UD</a> should be filled	<E.8>
<INS-E.9>		If yes, <a href="#">Schedule VI-A</a> should be filled	<E.9>
<INS-E.10>		If yes, <a href="#">Schedule 10AA</a> should be filled	<E.10>

Ins. No.	Instructions to fill the relevant row	Instructions regarding applicability of different schedules	Go back to form
<INS-E.11>		If yes, <a href="#">Schedule BOA</a> should be filled If no, <a href="#">Schedule NA</a> should be filled	<E.11>
<INS-E.12>		If yes, <a href="#">Schedule AUD</a> shall be filled.	<E.12>
<INS-E.13>		If yes, <a href="#">Schedule PRC</a> should be filled	<E.13>
<INS-E.14>		If yes, <a href="#">Schedule TP</a> should be filled	<E.14>
<INS-E.15>		If yes, <a href="#">Schedule OIA</a> should be filled	<E.15>
<INS-E.16>		If yes, <a href="#">Schedule OA</a> should be filled	<E.16>
<INS-E.18>		If yes, <a href="#">Schedule DIR</a> should be filled	<E.18>
<INS-E.19>		If yes, <a href="#">Schedule US</a> should be filled	<E.19>
<INS-E.20>		If yes, <a href="#">Schedule IF</a> should be filled	<E.20>
<INS-E.21>		If yes, <a href="#">Schedule PE</a> should be filled	<E.21>
<INS-E.22>		If yes, <a href="#">Schedule PE</a> should be filled	<E.22>
<INS-E.24>		If yes, <a href="#">Schedule NTR</a> should be filled.	<E.24>
<INS-E.26>		If yes, <a href="#">Schedule IFSC</a> should be filled	<E.26>
<INS-E.27>		If yes, <a href="#">Schedule SU</a> , <a href="#">Schedule SH2</a> and <a href="#">Schedule AL2</a> (if you are a start up which has filed declaration in form 2 under para 5 of DPIIT notification dated 29.02.2019) should be filled	<E.27>
<INS-E.28>		If yes, <a href="#">Schedule FII</a> should be filled	<E.28>
<INS-E.29>		If yes, <a href="#">Schedule RA</a> should be filled	<E.29>
<INS-E.30>		If yes, <a href="#">Schedule OL</a> should be filled	<E.30>
<INS-E.31>		If yes, <a href="#">Schedule FTC</a> should be filled	<E.31>
<INS-E.32>		If yes, <a href="#">Schedule FA</a> should be filled	<E.32>
<INS-E.33>		If yes, <a href="#">Schedule TPSA</a> and <a href="#">TPSP</a> should be filled	<E.33>
<INS-E.34>		If yes, <a href="#">Schedule GST</a> should be filled	<E.34>

Ins. No.	Instructions to fill the relevant row	Instructions regarding applicability of different schedules	Go back to form										
<INS-E.35>		If yes, <a href="#">Schedule 5A</a> should be filled	<E.35>										
<INS-E.38>		If no, <a href="#">Schedule SH1</a> and <a href="#">AL1</a> should be filled.	<E.38>										
<INS-E.40>		If yes, <a href="#">Schedule BBS</a> should be filled	<E.40>										
<INS-TI.7>		If yes, <a href="#">Schedule CYLA</a> should be filled.	<TI.7>										
<INS-TI.10>		Where TI is Rs 50 lakhs or more, fill <a href="#">Schedule ALI</a> (In case of individuals, HUF)	<TI.10>										
<INS-TTI.15>	Applicable only in case of individual receiving ESOPs referred to in section 17(2)(vi) received from employer, being an eligible start up referred to in section 80IAC	Field should be greyed out for non-individual filers	<TTI.15>										
<INS-TTI.16>	Applicable only in case of individual receiving ESOPs referred to in section 17(2)(vi) received from employer, being an eligible start up referred to in section 80IAC	Field should be greyed out for non-individual filers	<TTI.16>										
<INS-TTI.18>	To be greyed out if tax payable u/s 115JB/JC is greater than tax payable under normal rates		<TTI.18>										
<INS-TTI.19>	To be greyed out if tax payable u/s 115JB/JC is greater than tax payable under normal rates		<TTI.19>										
<INS-TTI.20>	This amount should not exceed the amount filled in S.12 (Salary schedule)		<TTI.20>										
<INS-TTI.25>	<p>One or more of the following options should be selected:</p> <table border="1" data-bbox="284 1285 991 1525"> <thead> <tr> <th>Section</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1. Interest for default in furnishing the return (section 234A)</td> <td></td> </tr> <tr> <td>2. Interest for default in payment of advance tax (section 234B)</td> <td></td> </tr> <tr> <td>3. Interest for deferment of advance tax (section 234C)</td> <td></td> </tr> <tr> <td>4. Fee for default in furnishing return of income (section 234F)</td> <td></td> </tr> </tbody> </table>	Section	Amount	1. Interest for default in furnishing the return (section 234A)		2. Interest for default in payment of advance tax (section 234B)		3. Interest for deferment of advance tax (section 234C)		4. Fee for default in furnishing return of income (section 234F)			<TTI.25>
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<INS-TTI.27>	<p>One or more of the following options should be selected:</p> <table border="1" data-bbox="284 1592 991 1744"> <thead> <tr> <th>Type of tax</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1. Advance Tax</td> <td></td> </tr> <tr> <td>2. TDS</td> <td></td> </tr> <tr> <td>3. TCS</td> <td></td> </tr> <tr> <td>4. Self-Assessment Tax</td> <td></td> </tr> </tbody> </table>	Type of tax	Amount	1. Advance Tax		2. TDS		3. TCS		4. Self-Assessment Tax			<TTI.27>
Type of tax	Amount												
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<INS-TXP.1>	<p>One or more of the following options should be selected:</p> <ol style="list-style-type: none"> <li>Advance Tax</li> <li>Self-Assessment Tax</li> <li>Tax Deducted at Source on salary</li> <li>Tax Deducted at Source on Income</li> <li>Tax Collected at Source</li> </ol>		<TXP.1>										
<INS-TXP.7>	<p>One of the following shall be selected in case of TDS:</p> <ol style="list-style-type: none"> <li>Salary</li> <li>Other than salary</li> </ol>		<TXP.7>										

Ins. No.	Instructions to fill the relevant row	Instructions regarding applicability of different schedules	Go back to form																																										
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<INS-S.3>		<a href="#">Schedule AD</a> should be filled	<a href="#">&lt;S.3&gt;</a>																																										
<INS-S.4>	One or more of the following options should be selected: <ol style="list-style-type: none"> <li>1. Central Government</li> <li>2. State Government</li> <li>3. Public Sector Undertaking</li> <li>4. Others</li> <li>5. Central Government-Pensioner</li> <li>6. State Government-Pensioner</li> <li>7. Public Sector Undertaking-Pensioner</li> <li>8. Others-Pensioner</li> </ol>		<a href="#">&lt;S.4&gt;</a>																																										
<INS-S.6>	One or more of the following options should be selected: <table border="1" data-bbox="284 707 994 1532" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th data-bbox="284 707 874 741">Nature</th> <th data-bbox="874 707 994 741">Amount</th> </tr> </thead> <tbody> <tr><td>1. Accommodation</td><td></td></tr> <tr><td>2. Cars / Other Automotive Instructions to Form ITR</td><td></td></tr> <tr><td>3. Sweeper, gardener, watchman or personal attendant</td><td></td></tr> <tr><td>4. Gas, electricity, water</td><td></td></tr> <tr><td>5. Interest free or concessional loans</td><td></td></tr> <tr><td>6. Holiday expenses</td><td></td></tr> <tr><td>7. Free or concessional travel</td><td></td></tr> <tr><td>8. Free meals</td><td></td></tr> <tr><td>9. Free education</td><td></td></tr> <tr><td>10. Gifts, vouchers, etc.</td><td></td></tr> <tr><td>11. Credit card expenses</td><td></td></tr> <tr><td>12. Club expenses</td><td></td></tr> <tr><td>13. Use of movable assets by employees</td><td></td></tr> <tr><td>14. Transfer of assets to employee</td><td></td></tr> <tr><td>15. Value of any other benefit/ amenity/ service/ privilege</td><td></td></tr> <tr><td>16. Stock options allotted or transferred by employer being an eligible start-up referred to in section 80-IAC</td><td></td></tr> <tr><td>17. Stock options (non-qualified options) other than ESOP in col 16 above</td><td></td></tr> <tr><td>18. Contribution by employer to fund and scheme taxable under section 17(2)(vii)</td><td></td></tr> <tr><td>19. Annual accretion by way of interest, dividend etc. to the balance at the credit of fund and scheme refer to in section 17(2)(vii) and taxable under section 17(2)(viii)</td><td></td></tr> <tr><td>20. Other benefits or amenities (please enter the details in a separate text box).</td><td></td></tr> </tbody> </table>	Nature	Amount	1. Accommodation		2. Cars / Other Automotive Instructions to Form ITR		3. Sweeper, gardener, watchman or personal attendant		4. Gas, electricity, water		5. Interest free or concessional loans		6. Holiday expenses		7. Free or concessional travel		8. Free meals		9. Free education		10. Gifts, vouchers, etc.		11. Credit card expenses		12. Club expenses		13. Use of movable assets by employees		14. Transfer of assets to employee		15. Value of any other benefit/ amenity/ service/ privilege		16. Stock options allotted or transferred by employer being an eligible start-up referred to in section 80-IAC		17. Stock options (non-qualified options) other than ESOP in col 16 above		18. Contribution by employer to fund and scheme taxable under section 17(2)(vii)		19. Annual accretion by way of interest, dividend etc. to the balance at the credit of fund and scheme refer to in section 17(2)(vii) and taxable under section 17(2)(viii)		20. Other benefits or amenities (please enter the details in a separate text box).			<a href="#">&lt;S.6&gt;</a>
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<INS-S.7>	One or more of the following options should be selected: <table border="1" data-bbox="296 1659 994 1868" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th data-bbox="296 1659 874 1693">Nature of profit in lieu of salary</th> <th data-bbox="874 1659 994 1693">Amount</th> </tr> </thead> <tbody> <tr><td>1. Compensation from current or former employer in connection with termination of modification of employment</td><td></td></tr> <tr><td>2. Keyman Insurance Policy</td><td></td></tr> <tr><td>3. Amount due or received before joining or after cessation of employment with a person.</td><td></td></tr> </tbody> </table>	Nature of profit in lieu of salary	Amount	1. Compensation from current or former employer in connection with termination of modification of employment		2. Keyman Insurance Policy		3. Amount due or received before joining or after cessation of employment with a person.			<a href="#">&lt;S.7&gt;</a>																																		
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<INS-S.14>	<p>One or more of the following options should be selected:</p> <table border="1" data-bbox="296 309 981 1462"> <thead> <tr> <th data-bbox="296 309 858 338">Allowances</th> <th data-bbox="858 309 981 338">Amount</th> </tr> </thead> <tbody> <tr> <td data-bbox="296 338 858 367">1. Sec 10(5) - Leave Travel concession/assistance</td> <td data-bbox="858 338 981 367"></td> </tr> <tr> <td data-bbox="296 367 858 456">2. Sec 10(6)- Remuneration received as an official, by whatever name called, of an Embassy, High Commission etc.</td> <td data-bbox="858 367 981 456"></td> </tr> <tr> <td data-bbox="296 456 858 568">3. Sec 10(7)- Allowances or perquisites paid or allowed as such outside India by the Government to a citizen of India for rendering services outside India</td> <td data-bbox="858 456 981 568"></td> </tr> <tr> <td data-bbox="296 568 858 629">4. Sec 10(10)- Death-cum-retirement gratuity received</td> <td data-bbox="858 568 981 629"></td> </tr> <tr> <td data-bbox="296 629 858 658">5. Sec 10(10A)- Commuted value of pension received</td> <td data-bbox="858 629 981 658"></td> </tr> <tr> <td data-bbox="296 658 858 719">6. Sec 10(10AA)- Earned leave encashment on retirement</td> <td data-bbox="858 658 981 719"></td> </tr> <tr> <td data-bbox="296 719 858 779">7. Sec 10(10B) First Proviso- Compensation limit notified by CG in the Official Gazette</td> <td data-bbox="858 719 981 779"></td> </tr> <tr> <td data-bbox="296 779 858 840">8. Sec 10(10B) Second proviso- Compensation under scheme approved by the Central Government</td> <td data-bbox="858 779 981 840"></td> </tr> <tr> <td data-bbox="296 840 858 900">9. Sec 10(10C)- Amount received/receivable on voluntary retirement or termination of service</td> <td data-bbox="858 840 981 900"></td> </tr> <tr> <td data-bbox="296 900 858 960">10. Sec 10(10CC)- Tax paid by employer on non-monetary perquisite</td> <td data-bbox="858 900 981 960"></td> </tr> <tr> <td data-bbox="296 960 858 1021">11. Sec 10(13A)- Allowance to meet expenditure incurred on house rent</td> <td data-bbox="858 960 981 1021"></td> </tr> <tr> <td data-bbox="296 1021 858 1155">12. Sec 10(14)(i)- Prescribed allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment</td> <td data-bbox="858 1021 981 1155"></td> </tr> <tr> <td data-bbox="296 1155 858 1267">13. Sec 10(14)(ii)- Prescribed allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living.</td> <td data-bbox="858 1155 981 1267"></td> </tr> <tr> <td data-bbox="296 1267 858 1357">14. Exempt income received by a judge covered under the payment of salaries to Supreme Court/High Court judges Act /Rules</td> <td data-bbox="858 1267 981 1357"></td> </tr> <tr> <td data-bbox="296 1357 858 1417">15. Section 10(14)(i) - Allowances referred in sub-clauses (a) to (c) of sub-rule (1) in Rule 2BB</td> <td data-bbox="858 1357 981 1417"></td> </tr> <tr> <td data-bbox="296 1417 858 1462">16. Section 10(14)(ii) - Transport allowance granted to certain physically handicapped assessee</td> <td data-bbox="858 1417 981 1462"></td> </tr> </tbody> </table>	Allowances	Amount	1. Sec 10(5) - Leave Travel concession/assistance		2. Sec 10(6)- Remuneration received as an official, by whatever name called, of an Embassy, High Commission etc.		3. Sec 10(7)- Allowances or perquisites paid or allowed as such outside India by the Government to a citizen of India for rendering services outside India		4. Sec 10(10)- Death-cum-retirement gratuity received		5. Sec 10(10A)- Commuted value of pension received		6. Sec 10(10AA)- Earned leave encashment on retirement		7. Sec 10(10B) First Proviso- Compensation limit notified by CG in the Official Gazette		8. Sec 10(10B) Second proviso- Compensation under scheme approved by the Central Government		9. Sec 10(10C)- Amount received/receivable on voluntary retirement or termination of service		10. Sec 10(10CC)- Tax paid by employer on non-monetary perquisite		11. Sec 10(13A)- Allowance to meet expenditure incurred on house rent		12. Sec 10(14)(i)- Prescribed allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment		13. Sec 10(14)(ii)- Prescribed allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living.		14. Exempt income received by a judge covered under the payment of salaries to Supreme Court/High Court judges Act /Rules		15. Section 10(14)(i) - Allowances referred in sub-clauses (a) to (c) of sub-rule (1) in Rule 2BB		16. Section 10(14)(ii) - Transport allowance granted to certain physically handicapped assessee			<S.14>
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<INS-S.17>		If yes, <a href="#">Schedule ESOP</a> should be filled	<S.17>																																		
<INS-HP.1>		Address should be filled as per <a href="#">Schedule AD</a> .	<HP.1>																																		
<INS-HP.2>	<p>One of the following options should be selected: -</p> <ol style="list-style-type: none"> <li>1. Let out</li> <li>2. Self-occupied</li> <li>3. Deemed let out</li> </ol>	<p>Where the option selected is “let out”, the <a href="#">Schedule “TEN”</a> should be filled.</p> <p>In case of self-occupied property, fields HP.5 to HP.11 should not be applicable.</p>	<HP.2>																																		

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<INS-HP.3>		If yes, <a href="#">Schedule COWN</a> to be opened.	<HP.3>														
<INS-HP.9>	Annual value shall be nil if the house property is self-occupied etc as per section 23(2) of the Act		<HP.9>														
<INS-HP.12>	In case of self-occupied property, interest shall not exceed Rs. 2,00,000	<a href="#">Schedule INT</a> to be filled	<HP.12>														
<INS-HP.16>		If yes, <a href="#">Schedule PTIHP</a> shall be filled	<HP.16>														
<INS-HP.18>		If loss, <a href="#">Schedule CYLA</a> should be filled	<HP.18>														
<INS-COWN.5>	Details of all the co-owners should be provided and the aggregate percentage should be 100% less percentage share of the filer as provided in HP.4		<COWN.5>														
<INS-SCH.MF>	Manufacturing account shall not include the details of business or profession income whereof is taxable under section 44AD/44ADA/44AE/44B/44BB/44BBA/44BBB/ 44D/44DA/Chapter XII-G/First Schedule to the Income-tax Act		<SCH.MF>														
<INS-MF.1>	One or more of the business codes should be filled		<MF.1>														
<INS-MF.2>	One or more of the following options should be selected: <table border="1" data-bbox="284 1160 959 1249"> <thead> <tr> <th>Particulars</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1. Raw materials</td> <td></td> </tr> <tr> <td>2. Work-in-Progress</td> <td></td> </tr> </tbody> </table>	Particulars	Amount	1. Raw materials		2. Work-in-Progress			<MF.2>								
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<INS-PL.7>	One or more of the following options should be selected: <table border="1" data-bbox="284 338 983 483"> <thead> <tr> <th data-bbox="284 338 847 367">Nature of expense</th> <th data-bbox="847 338 983 367">Amount</th> </tr> </thead> <tbody> <tr> <td data-bbox="284 367 847 450">1. Paid outside India, or paid in India to a non-resident, not being a company, or a foreign company</td> <td data-bbox="847 367 983 450"></td> </tr> <tr> <td data-bbox="284 450 847 483">2. To others</td> <td data-bbox="847 450 983 483"></td> </tr> </tbody> </table>	Nature of expense	Amount	1. Paid outside India, or paid in India to a non-resident, not being a company, or a foreign company		2. To others			<a href="#">&lt;PL.7&gt;</a>												
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<INS-PL.8>	One or more of the following options should be selected: <table border="1" data-bbox="284 562 983 707"> <thead> <tr> <th data-bbox="284 562 847 591">Nature of expense</th> <th data-bbox="847 562 983 591">Amount</th> </tr> </thead> <tbody> <tr> <td data-bbox="284 591 847 674">1. Paid outside India, or paid in India to a non-resident, not being a company, or a foreign company</td> <td data-bbox="847 591 983 674"></td> </tr> <tr> <td data-bbox="284 674 847 707">2. To others</td> <td data-bbox="847 674 983 707"></td> </tr> </tbody> </table>	Nature of expense	Amount	1. Paid outside India, or paid in India to a non-resident, not being a company, or a foreign company		2. To others			<a href="#">&lt;PL.8&gt;</a>												
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<INS-PL.9>	One or more of the following options should be selected: <table border="1" data-bbox="284 786 983 931"> <thead> <tr> <th data-bbox="284 786 847 815">Nature of expense</th> <th data-bbox="847 786 983 815">Amount</th> </tr> </thead> <tbody> <tr> <td data-bbox="284 815 847 898">1. Paid outside India, or paid in India to a non-resident, not being a company, or a foreign company</td> <td data-bbox="847 815 983 898"></td> </tr> <tr> <td data-bbox="284 898 847 931">2. To others</td> <td data-bbox="847 898 983 931"></td> </tr> </tbody> </table>	Nature of expense	Amount	1. Paid outside India, or paid in India to a non-resident, not being a company, or a foreign company		2. To others			<a href="#">&lt;PL.9&gt;</a>												
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<INS-PL.10>	One or more of the following options should be selected: <table border="1" data-bbox="284 1010 983 1323"> <thead> <tr> <th data-bbox="284 1010 847 1039">Nature</th> <th data-bbox="847 1010 983 1039">Amount</th> </tr> </thead> <tbody> <tr> <td data-bbox="284 1039 847 1068">1. Union Excise duties</td> <td data-bbox="847 1039 983 1068"></td> </tr> <tr> <td data-bbox="284 1068 847 1097">2. Service tax</td> <td data-bbox="847 1068 983 1097"></td> </tr> <tr> <td data-bbox="284 1097 847 1126">3. VAT/ Sales tax</td> <td data-bbox="847 1097 983 1126"></td> </tr> <tr> <td data-bbox="284 1126 847 1155">4. Central Goods and Services Tax (CGST)</td> <td data-bbox="847 1126 983 1155"></td> </tr> <tr> <td data-bbox="284 1155 847 1184">5. State Goods and Services Tax (SGST)</td> <td data-bbox="847 1155 983 1184"></td> </tr> <tr> <td data-bbox="284 1184 847 1214">6. Integrated Goods and Services Tax (IGST)</td> <td data-bbox="847 1184 983 1214"></td> </tr> <tr> <td data-bbox="284 1214 847 1272">7. Union Territory Goods and Services Tax (UTGST)</td> <td data-bbox="847 1214 983 1272"></td> </tr> <tr> <td data-bbox="284 1272 847 1323">8. Any other rate, tax duty or cess incl. STT and CTT</td> <td data-bbox="847 1272 983 1323"></td> </tr> </tbody> </table>	Nature	Amount	1. Union Excise duties		2. Service tax		3. VAT/ Sales tax		4. Central Goods and Services Tax (CGST)		5. State Goods and Services Tax (SGST)		6. Integrated Goods and Services Tax (IGST)		7. Union Territory Goods and Services Tax (UTGST)		8. Any other rate, tax duty or cess incl. STT and CTT			<a href="#">&lt;PL.10</a> ≥
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<INS-PL.11>	<p>One or more of the following options should be selected:</p> <table border="1" data-bbox="284 338 994 1014"> <thead> <tr> <th data-bbox="284 338 874 371">Nature of expense</th> <th data-bbox="874 338 994 371">Amount</th> </tr> </thead> <tbody> <tr><td data-bbox="284 371 874 405">1. Workmen and staff welfare expenses</td><td data-bbox="874 371 994 405"></td></tr> <tr><td data-bbox="284 405 874 439">2. Entertainment</td><td data-bbox="874 405 994 439"></td></tr> <tr><td data-bbox="284 439 874 472">3. Hospitality</td><td data-bbox="874 439 994 472"></td></tr> <tr><td data-bbox="284 472 874 506">4. Conference</td><td data-bbox="874 472 994 506"></td></tr> <tr><td data-bbox="284 506 874 573">5. Sales Promotion including publicity (other than advertisement)</td><td data-bbox="874 506 994 573"></td></tr> <tr><td data-bbox="284 573 874 607">6. Advertisement</td><td data-bbox="874 573 994 607"></td></tr> <tr><td data-bbox="284 607 874 640">7. Hotel, boarding and Lodging</td><td data-bbox="874 607 994 640"></td></tr> <tr><td data-bbox="284 640 874 674">8. Travelling expenses other than foreign travelling</td><td data-bbox="874 640 994 674"></td></tr> <tr><td data-bbox="284 674 874 707">9. Foreign travelling expenses</td><td data-bbox="874 674 994 707"></td></tr> <tr><td data-bbox="284 707 874 741">10. Conveyance expenses</td><td data-bbox="874 707 994 741"></td></tr> <tr><td data-bbox="284 741 874 775">11. Telephone expenses</td><td data-bbox="874 741 994 775"></td></tr> <tr><td data-bbox="284 775 874 808">12. Guest house expenses</td><td data-bbox="874 775 994 808"></td></tr> <tr><td data-bbox="284 808 874 842">13. Club expenses</td><td data-bbox="874 808 994 842"></td></tr> <tr><td data-bbox="284 842 874 875">14. Festival celebration expenses</td><td data-bbox="874 842 994 875"></td></tr> <tr><td data-bbox="284 875 874 909">15. Scholarship</td><td data-bbox="874 875 994 909"></td></tr> <tr><td data-bbox="284 909 874 943">16. Gift</td><td data-bbox="874 909 994 943"></td></tr> <tr><td data-bbox="284 943 874 976">17. Donation</td><td data-bbox="874 943 994 976"></td></tr> <tr><td data-bbox="284 976 874 1010">18. Audit fee</td><td data-bbox="874 976 994 1010"></td></tr> <tr><td data-bbox="284 1010 874 1043">19. Other expenses</td><td data-bbox="874 1010 994 1043"></td></tr> <tr><td data-bbox="284 1043 874 1111">20. Salary/remuneration paid to the partners of the firm (applicable only in case of firm and LLP)</td><td data-bbox="874 1043 994 1111"></td></tr> </tbody> </table>	Nature of expense	Amount	1. Workmen and staff welfare expenses		2. Entertainment		3. Hospitality		4. Conference		5. Sales Promotion including publicity (other than advertisement)		6. Advertisement		7. Hotel, boarding and Lodging		8. Travelling expenses other than foreign travelling		9. Foreign travelling expenses		10. Conveyance expenses		11. Telephone expenses		12. Guest house expenses		13. Club expenses		14. Festival celebration expenses		15. Scholarship		16. Gift		17. Donation		18. Audit fee		19. Other expenses		20. Salary/remuneration paid to the partners of the firm (applicable only in case of firm and LLP)			<PL.11 ≥
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<INS-BSI.2>	<p>One or more of the following options should be selected:</p> <table border="1" data-bbox="284 1178 975 1355"> <thead> <tr> <th data-bbox="284 1178 855 1207">Reserve/surplus</th> <th data-bbox="855 1178 975 1207">Amount</th> </tr> </thead> <tbody> <tr> <td data-bbox="284 1207 855 1236">1. Revaluation Reserve</td> <td data-bbox="855 1207 975 1236"></td> </tr> <tr> <td data-bbox="284 1236 855 1265">2. Capital Reserve</td> <td data-bbox="855 1236 975 1265"></td> </tr> <tr> <td data-bbox="284 1265 855 1294">3. Statutory Reserve</td> <td data-bbox="855 1265 975 1294"></td> </tr> <tr> <td data-bbox="284 1294 855 1323">4. Any other Reserve</td> <td data-bbox="855 1294 975 1323"></td> </tr> <tr> <td data-bbox="284 1323 855 1355">5. Surplus i.e. balance in P&amp;L account</td> <td data-bbox="855 1323 975 1355"></td> </tr> </tbody> </table>	Reserve/surplus	Amount	1. Revaluation Reserve		2. Capital Reserve		3. Statutory Reserve		4. Any other Reserve		5. Surplus i.e. balance in P&L account			<a href="#">&lt;BSI.2&gt;</a>														
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<INS-BSI.12>	<p>One or more of the following options should be selected:</p> <table border="1" data-bbox="284 562 978 875"> <thead> <tr> <th data-bbox="284 562 855 595">Nature of investments</th> <th data-bbox="855 562 978 595">Amount</th> </tr> </thead> <tbody> <tr> <td data-bbox="284 595 855 618"><b>1. Long-term investments</b></td> <td data-bbox="855 595 978 618"></td> </tr> <tr> <td data-bbox="284 618 855 674">(a) Government and other Securities – Quoted</td> <td data-bbox="855 618 978 674"></td> </tr> <tr> <td data-bbox="284 674 855 730">(b) Government and other Securities – Unquoted</td> <td data-bbox="855 674 978 730"></td> </tr> <tr> <td data-bbox="284 730 855 763"><b>Short-term investments</b></td> <td data-bbox="855 730 978 763"></td> </tr> <tr> <td data-bbox="284 763 855 819">1. Equity Shares, including share application money</td> <td data-bbox="855 763 978 819"></td> </tr> <tr> <td data-bbox="284 819 855 853">    a. Preference Shares</td> <td data-bbox="855 819 978 853"></td> </tr> <tr> <td data-bbox="284 853 855 875">    b. Debentures</td> <td data-bbox="855 853 978 875"></td> </tr> </tbody> </table>	Nature of investments	Amount	<b>1. Long-term investments</b>		(a) Government and other Securities – Quoted		(b) Government and other Securities – Unquoted		<b>Short-term investments</b>		1. Equity Shares, including share application money		a. Preference Shares		b. Debentures			<a href="#">&lt;BSI.12&gt;</a>																		
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<INS-BSC.8>	One or more of the following options should be selected: <table border="1" data-bbox="284 338 975 454"> <thead> <tr> <th data-bbox="284 338 842 367">Nature of long-term provisions</th> <th data-bbox="842 338 975 367">Amount</th> </tr> </thead> <tbody> <tr> <td data-bbox="284 367 842 421">1. Provisions for employees' benefits</td> <td data-bbox="842 367 975 421"></td> </tr> <tr> <td data-bbox="284 421 842 454">2. Others</td> <td data-bbox="842 421 975 454"></td> </tr> </tbody> </table>	Nature of long-term provisions	Amount	1. Provisions for employees' benefits		2. Others			<a href="#">&lt;BSC.8 &gt;</a>																
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<INS-BSC.9>	One or more of the following options should be selected: <table border="1" data-bbox="284 533 975 824"> <thead> <tr> <th data-bbox="284 533 842 562">Nature of short term borrowings</th> <th data-bbox="842 533 975 562">Amount</th> </tr> </thead> <tbody> <tr> <td data-bbox="284 562 842 591">1. Loan repayable on demand</td> <td data-bbox="842 562 975 591"></td> </tr> <tr> <td data-bbox="284 591 842 620">(a) From banks</td> <td data-bbox="842 591 975 620"></td> </tr> <tr> <td data-bbox="284 620 842 649">(b) From NBFCs</td> <td data-bbox="842 620 975 649"></td> </tr> <tr> <td data-bbox="284 649 842 678">(c) From other financial institutions</td> <td data-bbox="842 649 975 678"></td> </tr> <tr> <td data-bbox="284 678 842 707">(d) From others</td> <td data-bbox="842 678 975 707"></td> </tr> <tr> <td data-bbox="284 707 842 736">2. Deposits from related parties</td> <td data-bbox="842 707 975 736"></td> </tr> <tr> <td data-bbox="284 736 842 766">3. Loans and advances from related parties</td> <td data-bbox="842 736 975 766"></td> </tr> <tr> <td data-bbox="284 766 842 795">4. Other loans and advances</td> <td data-bbox="842 766 975 795"></td> </tr> <tr> <td data-bbox="284 795 842 824">5. Other deposits</td> <td data-bbox="842 795 975 824"></td> </tr> </tbody> </table>	Nature of short term borrowings	Amount	1. Loan repayable on demand		(a) From banks		(b) From NBFCs		(c) From other financial institutions		(d) From others		2. Deposits from related parties		3. Loans and advances from related parties		4. Other loans and advances		5. Other deposits			<a href="#">&lt;BSC.9 &gt;</a>		
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<INS-BSC.36>	One or more of the following options should be selected: <table border="1" data-bbox="284 338 975 427"> <thead> <tr> <th data-bbox="284 338 842 367">Nature of trade receivable</th> <th data-bbox="842 338 975 367">Amount</th> </tr> </thead> <tbody> <tr> <td data-bbox="284 367 842 396">1. Outstanding for more than 6 months</td> <td data-bbox="842 367 975 396"></td> </tr> <tr> <td data-bbox="284 396 842 427">2. Others</td> <td data-bbox="842 396 975 427"></td> </tr> </tbody> </table>	Nature of trade receivable	Amount	1. Outstanding for more than 6 months		2. Others			<a href="#">&lt;BSC.36&gt;</a>																								
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<INS-BSAS.12>	<p>One or more of the following options should be selected:</p> <table border="1" data-bbox="284 618 975 1025"> <thead> <tr> <th data-bbox="284 618 842 651">Nature of other financial liabilities</th> <th data-bbox="842 618 975 651">Amount</th> </tr> </thead> <tbody> <tr> <td data-bbox="284 651 842 685">1. Current maturities of long-term debt</td> <td data-bbox="842 651 975 685"></td> </tr> <tr> <td data-bbox="284 685 842 741">2. Current maturities of finance lease obligations</td> <td data-bbox="842 685 975 741"></td> </tr> <tr> <td data-bbox="284 741 842 775">3. Interest accrued</td> <td data-bbox="842 741 975 775"></td> </tr> <tr> <td data-bbox="284 775 842 808">4. Unpaid dividends</td> <td data-bbox="842 775 975 808"></td> </tr> <tr> <td data-bbox="284 808 842 887">5. Application money received for allotment of securities to the extent refundable and interest accrued thereon</td> <td data-bbox="842 808 975 887"></td> </tr> <tr> <td data-bbox="284 887 842 943">6. Unpaid matured deposits and interest accrued thereon</td> <td data-bbox="842 887 975 943"></td> </tr> <tr> <td data-bbox="284 943 842 999">7. Unpaid matured debentures and interest accrued thereon</td> <td data-bbox="842 943 975 999"></td> </tr> <tr> <td data-bbox="284 999 842 1025">8. Others (specify nature)</td> <td data-bbox="842 999 975 1025"></td> </tr> </tbody> </table>	Nature of other financial liabilities	Amount	1. Current maturities of long-term debt		2. Current maturities of finance lease obligations		3. Interest accrued		4. Unpaid dividends		5. Application money received for allotment of securities to the extent refundable and interest accrued thereon		6. Unpaid matured deposits and interest accrued thereon		7. Unpaid matured debentures and interest accrued thereon		8. Others (specify nature)			<a href="#">&lt;BSAS.12&gt;</a>		
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<INS-BSAS.40>	<p>One or more of the following options should be selected:</p> <table border="1" data-bbox="284 1099 975 1395"> <thead> <tr> <th data-bbox="284 1099 842 1133">Nature of investment</th> <th data-bbox="842 1099 975 1133">Amount</th> </tr> </thead> <tbody> <tr> <td data-bbox="284 1133 842 1167">1. Investments in Equity instruments</td> <td data-bbox="842 1133 975 1167"></td> </tr> <tr> <td data-bbox="284 1167 842 1196">    a. Listed equities</td> <td data-bbox="842 1167 975 1196"></td> </tr> <tr> <td data-bbox="284 1196 842 1229">    b. Unlisted equities</td> <td data-bbox="842 1196 975 1229"></td> </tr> <tr> <td data-bbox="284 1229 842 1263">2. Investments in Preference shares</td> <td data-bbox="842 1229 975 1263"></td> </tr> <tr> <td data-bbox="284 1263 842 1296">3. Investments in Government or trust securities</td> <td data-bbox="842 1263 975 1296"></td> </tr> <tr> <td data-bbox="284 1296 842 1330">4. Investments in Debenture or bonds</td> <td data-bbox="842 1296 975 1330"></td> </tr> <tr> <td data-bbox="284 1330 842 1364">5. Investments in Mutual funds</td> <td data-bbox="842 1330 975 1364"></td> </tr> <tr> <td data-bbox="284 1364 842 1397">6. Investments in Partnership firms</td> <td data-bbox="842 1364 975 1397"></td> </tr> <tr> <td data-bbox="284 1397 842 1402">7. Others Investments (specify nature)</td> <td data-bbox="842 1397 975 1402"></td> </tr> </tbody> </table>	Nature of investment	Amount	1. Investments in Equity instruments		a. Listed equities		b. Unlisted equities		2. Investments in Preference shares		3. Investments in Government or trust securities		4. Investments in Debenture or bonds		5. Investments in Mutual funds		6. Investments in Partnership firms		7. Others Investments (specify nature)			<a href="#">&lt;BSAS.40&gt;</a>
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<INS-BSAS.41>	<p>One or more of the following options should be selected:</p> <table border="1" data-bbox="284 1469 975 1592"> <thead> <tr> <th data-bbox="284 1469 842 1503">Nature of trade receivables</th> <th data-bbox="842 1469 975 1503">Amount</th> </tr> </thead> <tbody> <tr> <td data-bbox="284 1503 842 1536">1. Secured, considered good</td> <td data-bbox="842 1503 975 1536"></td> </tr> <tr> <td data-bbox="284 1536 842 1570">2. Unsecured, considered good</td> <td data-bbox="842 1536 975 1570"></td> </tr> <tr> <td data-bbox="284 1570 842 1592">3. Doubtful</td> <td data-bbox="842 1570 975 1592"></td> </tr> </tbody> </table>	Nature of trade receivables	Amount	1. Secured, considered good		2. Unsecured, considered good		3. Doubtful			<a href="#">&lt;BSAS.41&gt;</a>												
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<INS-BSAS.42>	<p>One or more of the following options should be selected:</p> <table border="1" data-bbox="284 1659 975 1783"> <thead> <tr> <th data-bbox="284 1659 842 1693">Nature of loans</th> <th data-bbox="842 1659 975 1693">Amount</th> </tr> </thead> <tbody> <tr> <td data-bbox="284 1693 842 1727">1. Security deposits</td> <td data-bbox="842 1693 975 1727"></td> </tr> <tr> <td data-bbox="284 1727 842 1760">2. Loans to related parties</td> <td data-bbox="842 1727 975 1760"></td> </tr> <tr> <td data-bbox="284 1760 842 1783">3. Other loans (specify nature)</td> <td data-bbox="842 1760 975 1783"></td> </tr> </tbody> </table>	Nature of loans	Amount	1. Security deposits		2. Loans to related parties		3. Other loans (specify nature)			<a href="#">&lt;BSAS.42&gt;</a>												
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<INS-BSAS.46>	<p>One or more of the following options should be selected:</p> <table border="1" data-bbox="284 1850 975 1973"> <thead> <tr> <th data-bbox="284 1850 842 1883">Nature of other financial assets</th> <th data-bbox="842 1850 975 1883">Amount</th> </tr> </thead> <tbody> <tr> <td data-bbox="284 1883 842 1939">1. Bank Deposits with more than 12 months maturity</td> <td data-bbox="842 1883 975 1939"></td> </tr> <tr> <td data-bbox="284 1939 842 1973">2. Others</td> <td data-bbox="842 1939 975 1973"></td> </tr> </tbody> </table>	Nature of other financial assets	Amount	1. Bank Deposits with more than 12 months maturity		2. Others			<a href="#">&lt;BSAS.46&gt;</a>														
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<INS-BSAS.4 8>	One or more of the following options should be selected: <table border="1" data-bbox="284 338 975 459"> <thead> <tr> <th data-bbox="284 338 842 367">Nature of other not-current assets</th> <th data-bbox="842 338 975 367">Amount</th> </tr> </thead> <tbody> <tr> <td data-bbox="284 367 842 396">1. Capital Advances</td> <td data-bbox="842 367 975 396"></td> </tr> <tr> <td data-bbox="284 396 842 425">2. Advances other than capital advances</td> <td data-bbox="842 396 975 425"></td> </tr> <tr> <td data-bbox="284 425 842 459">3. Others (specify nature)</td> <td data-bbox="842 425 975 459"></td> </tr> </tbody> </table>	Nature of other not-current assets	Amount	1. Capital Advances		2. Advances other than capital advances		3. Others (specify nature)			<a href="#">&lt;BSAS.48&gt;</a>												
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<INS-BSO.2>	One or more of the following options should be selected: <table border="1" data-bbox="284 338 978 517"> <thead> <tr> <th>Reserve/surplus</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1. Revaluation Reserve</td> <td></td> </tr> <tr> <td>2. Capital Reserve</td> <td></td> </tr> <tr> <td>3. Statutory Reserve</td> <td></td> </tr> <tr> <td>4. Any other Reserve</td> <td></td> </tr> <tr> <td>5. Surplus i.e. balance in P&amp;L account</td> <td></td> </tr> </tbody> </table>	Reserve/surplus	Amount	1. Revaluation Reserve		2. Capital Reserve		3. Statutory Reserve		4. Any other Reserve		5. Surplus i.e. balance in P&L account			<BSO.2>														
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<INS-BSO.15>	One or more of the following options should be selected: <table border="1" data-bbox="284 707 975 797"> <thead> <tr> <th data-bbox="284 707 842 741">Nature of Sundry Debtors</th> <th data-bbox="842 707 975 741">Amount</th> </tr> </thead> <tbody> <tr> <td data-bbox="284 741 842 775">1. Outstanding for more than 1 year</td> <td data-bbox="842 741 975 775"></td> </tr> <tr> <td data-bbox="284 775 842 797">2. Others</td> <td data-bbox="842 775 975 797"></td> </tr> </tbody> </table>	Nature of Sundry Debtors	Amount	1. Outstanding for more than 1 year		2. Others			<a href="#">&lt;BSO.15&gt;</a>												
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<INS-BSO.16>	One or more of the following options should be selected: <table border="1" data-bbox="284 864 975 1010"> <thead> <tr> <th data-bbox="284 864 842 898">Nature of Cash and Bank Balances</th> <th data-bbox="842 864 975 898">Amount</th> </tr> </thead> <tbody> <tr> <td data-bbox="284 898 842 931">1. Balances with bank</td> <td data-bbox="842 898 975 931"></td> </tr> <tr> <td data-bbox="284 931 842 965">2. Cash-in-hand</td> <td data-bbox="842 931 975 965"></td> </tr> <tr> <td data-bbox="284 965 842 1010">3. Others</td> <td data-bbox="842 965 975 1010"></td> </tr> </tbody> </table>	Nature of Cash and Bank Balances	Amount	1. Balances with bank		2. Cash-in-hand		3. Others			<a href="#">&lt;BSO.16&gt;</a>										
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<INS-BSO.17>	One or more of the following options should be selected: <table border="1" data-bbox="284 1077 975 1267"> <thead> <tr> <th data-bbox="284 1077 842 1111">Nature of loans and advances</th> <th data-bbox="842 1077 975 1111">Amount</th> </tr> </thead> <tbody> <tr> <td data-bbox="284 1111 842 1167">1. Advances recoverable in cash or in kind or for value to be received</td> <td data-bbox="842 1111 975 1167"></td> </tr> <tr> <td data-bbox="284 1167 842 1223">2. Deposits, loans and advances to corporate and others</td> <td data-bbox="842 1167 975 1223"></td> </tr> <tr> <td data-bbox="284 1223 842 1267">3. Balance with Revenue Authorities</td> <td data-bbox="842 1223 975 1267"></td> </tr> </tbody> </table>	Nature of loans and advances	Amount	1. Advances recoverable in cash or in kind or for value to be received		2. Deposits, loans and advances to corporate and others		3. Balance with Revenue Authorities			<a href="#">&lt;BSO.17&gt;</a>										
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<INS-BSO.21>	One or more of the following options should be selected: <table border="1" data-bbox="284 1671 975 1827"> <thead> <tr> <th data-bbox="284 1671 842 1704">Nature of provision</th> <th data-bbox="842 1671 975 1704">Amount</th> </tr> </thead> <tbody> <tr> <td data-bbox="284 1704 842 1738">1. Provision for Income Tax</td> <td data-bbox="842 1704 975 1738"></td> </tr> <tr> <td data-bbox="284 1738 842 1794">2. Provision for Leave encashment/Superannuation/Gratuity</td> <td data-bbox="842 1738 975 1794"></td> </tr> <tr> <td data-bbox="284 1794 842 1827">3. Other Provisions</td> <td data-bbox="842 1794 975 1827"></td> </tr> </tbody> </table>	Nature of provision	Amount	1. Provision for Income Tax		2. Provision for Leave encashment/Superannuation/Gratuity		3. Other Provisions			<a href="#">&lt;BSO.21&gt;</a>										
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<INS-BP.2>		Schedule SPEC should be filled if the taxpayer fills any amount here	<a href="#">&lt;BP.2&gt;</a>																		
<INS-BP.3>		Schedule 35AD should be filled if the taxpayer fills any amount here	<a href="#">&lt;BP.3&gt;</a>																		

Ins. No.	Instructions to fill the relevant row	Instructions regarding applicability of different schedules	Go back to form																		
<INS-BP.4>		<a href="#">Schedule VDA</a> should be filled if the taxpayer fills any amount here	<a href="#">&lt;BP.4&gt;</a>																		
<INS-BP.5>	<p>One or more of the following options should be selected:</p> <table border="1" data-bbox="284 416 978 678"> <thead> <tr> <th data-bbox="284 416 842 443">Nature of income</th> <th data-bbox="842 416 978 443">Amount</th> </tr> </thead> <tbody> <tr> <td data-bbox="284 443 842 470">1. Salary</td> <td data-bbox="842 443 978 470"></td> </tr> <tr> <td data-bbox="284 470 842 497">2. House property</td> <td data-bbox="842 470 978 497"></td> </tr> <tr> <td data-bbox="284 497 842 524">3. Capital gains</td> <td data-bbox="842 497 978 524"></td> </tr> <tr> <td data-bbox="284 524 842 551">4. Other sources</td> <td data-bbox="842 524 978 551"></td> </tr> <tr> <td data-bbox="284 551 842 577">    a. Dividend income</td> <td data-bbox="842 551 978 577"></td> </tr> <tr> <td data-bbox="284 577 842 604">    b. Other than dividend income</td> <td data-bbox="842 577 978 604"></td> </tr> <tr> <td data-bbox="284 604 842 631">5. u/s 115BBF</td> <td data-bbox="842 604 978 631"></td> </tr> <tr> <td data-bbox="284 631 842 658">6. u/s 115BBG</td> <td data-bbox="842 631 978 658"></td> </tr> </tbody> </table>	Nature of income	Amount	1. Salary		2. House property		3. Capital gains		4. Other sources		a. Dividend income		b. Other than dividend income		5. u/s 115BBF		6. u/s 115BBG			<a href="#">&lt;BP.5&gt;</a>
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<INS-BP.15>	<p>One or more of the following options should be selected:</p> <table border="1" data-bbox="284 1357 978 1507"> <thead> <tr> <th data-bbox="284 1357 842 1384">Nature</th> <th data-bbox="842 1357 978 1384">Amount</th> </tr> </thead> <tbody> <tr> <td data-bbox="284 1384 842 1447">1. Depreciation allowable u/s 32(1)(ii) and 32(1)(ia)</td> <td data-bbox="842 1384 978 1447"></td> </tr> <tr> <td data-bbox="284 1447 842 1473">2. Depreciation allowable u/s 32(1)(i)</td> <td data-bbox="842 1447 978 1473"></td> </tr> <tr> <td data-bbox="284 1473 842 1500">3. Amortisation</td> <td data-bbox="842 1473 978 1500"></td> </tr> </tbody> </table>	Nature	Amount	1. Depreciation allowable u/s 32(1)(ii) and 32(1)(ia)		2. Depreciation allowable u/s 32(1)(i)		3. Amortisation			<a href="#">≤</a> <a href="#">BP.15&gt;</a>										
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<INS-BP.19>	<p>One or more of the following options should be selected:</p> <table border="1" data-bbox="284 965 978 1653"> <thead> <tr> <th data-bbox="284 965 842 999">Nature</th> <th data-bbox="842 965 978 999">Amount</th> </tr> </thead> <tbody> <tr> <td data-bbox="284 999 842 1088">1. Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B</td> <td data-bbox="842 999 978 1088"></td> </tr> <tr> <td data-bbox="284 1088 842 1178">2. Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B</td> <td data-bbox="842 1088 978 1178"></td> </tr> <tr> <td data-bbox="284 1178 842 1290">3. Amount disallowable under section 40(a)(ib) on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016</td> <td data-bbox="842 1178 978 1290"></td> </tr> <tr> <td data-bbox="284 1290 842 1379">4. Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B</td> <td data-bbox="842 1290 978 1379"></td> </tr> <tr> <td data-bbox="284 1379 842 1435">5. Amount of tax or rate levied or assessed on the basis of profits [40(a)(ii)]</td> <td data-bbox="842 1379 978 1435"></td> </tr> <tr> <td data-bbox="284 1435 842 1469">6. Amount paid as wealth tax [40(a)(ia)]</td> <td data-bbox="842 1435 978 1469"></td> </tr> <tr> <td data-bbox="284 1469 842 1525">7. Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib)</td> <td data-bbox="842 1469 978 1525"></td> </tr> <tr> <td data-bbox="284 1525 842 1637">8. Amount of interest, salary, bonus, commission or remuneration paid to any partner or member inadmissible under section [40(b)/40(ba)]</td> <td data-bbox="842 1525 978 1637"></td> </tr> <tr> <td data-bbox="284 1637 842 1653">9. Any other disallowance</td> <td data-bbox="842 1637 978 1653"></td> </tr> </tbody> </table>	Nature	Amount	1. Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B		2. Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B		3. Amount disallowable under section 40(a)(ib) on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016		4. Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B		5. Amount of tax or rate levied or assessed on the basis of profits [40(a)(ii)]		6. Amount paid as wealth tax [40(a)(ia)]		7. Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib)		8. Amount of interest, salary, bonus, commission or remuneration paid to any partner or member inadmissible under section [40(b)/40(ba)]		9. Any other disallowance			<a href="#">≤ BP.19&gt;</a>		
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<INS-BP.21>	<p>One or more of the following options should be selected:</p> <table border="1" data-bbox="284 846 978 1675"> <thead> <tr> <th data-bbox="284 846 842 875">Nature</th> <th data-bbox="842 846 978 875">Amount</th> </tr> </thead> <tbody> <tr> <td data-bbox="284 875 842 936">1. Any sum in the nature of tax, duty, cess or fee under any law</td> <td data-bbox="842 875 978 936"></td> </tr> <tr> <td data-bbox="284 936 842 1048">2. 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</td> <td data-bbox="842 936 978 1048"></td> </tr> <tr> <td data-bbox="284 1048 842 1108">3. Any sum payable to an employee as bonus or commission for services rendered</td> <td data-bbox="842 1048 978 1108"></td> </tr> <tr> <td data-bbox="284 1108 842 1220">4. 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</td> <td data-bbox="842 1108 978 1220"></td> </tr> <tr> <td data-bbox="284 1220 842 1422">5. any sum payable 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</td> <td data-bbox="842 1220 978 1422"></td> </tr> <tr> <td data-bbox="284 1422 842 1594">6. 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</td> <td data-bbox="842 1422 978 1594"></td> </tr> <tr> <td data-bbox="284 1594 842 1624">7. Any sum payable towards leave encashment</td> <td data-bbox="842 1594 978 1624"></td> </tr> <tr> <td data-bbox="284 1624 842 1675">8. Any sum payable to the Indian Railways for the use of railway assets</td> <td data-bbox="842 1624 978 1675"></td> </tr> </tbody> </table>	Nature	Amount	1. Any sum in the nature of tax, duty, cess or fee under any law		2. 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		3. Any sum payable to an employee as bonus or commission for services rendered		4. 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		5. any sum payable 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		6. 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		7. Any sum payable towards leave encashment		8. Any sum payable to the Indian Railways for the use of railway assets			<a href="#">≤ BP.21&gt;</a>
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4. 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																					
5. Any sum payable 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																					
6. 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																					
7. Any sum payable towards leave encashment																					
8. Any sum payable to the Indian Railways for the use of railway assets																					
<INS-BP.38>		This field will be pre-filled from the <a href="#">Schedules PRES</a>	<a href="#">≤ BP.38&gt;</a>																		
<INS-BP.42>	<p>One or more of the following options should be selected:</p> <table border="1" data-bbox="284 1406 978 1641"> <thead> <tr> <th data-bbox="284 1406 842 1440">Nature</th> <th data-bbox="842 1406 978 1440">Amount</th> </tr> </thead> <tbody> <tr> <td data-bbox="284 1440 842 1473">1. Income chargeable under Rule 7</td> <td data-bbox="842 1440 978 1473"></td> </tr> <tr> <td data-bbox="284 1473 842 1507">2. Deemed income chargeable under Rule 7A</td> <td data-bbox="842 1473 978 1507"></td> </tr> <tr> <td data-bbox="284 1507 842 1541">3. Deemed income chargeable under Rule 7B(1)</td> <td data-bbox="842 1507 978 1541"></td> </tr> <tr> <td data-bbox="284 1541 842 1585">4. Deemed income chargeable under Rule 7B(1A)</td> <td data-bbox="842 1541 978 1585"></td> </tr> <tr> <td data-bbox="284 1585 842 1619">5. Deemed income chargeable under Rule 8</td> <td data-bbox="842 1585 978 1619"></td> </tr> <tr> <td data-bbox="284 1619 842 1641">6. Income other than Rule 7A, 7B &amp; 8</td> <td data-bbox="842 1619 978 1641"></td> </tr> </tbody> </table>	Nature	Amount	1. Income chargeable under Rule 7		2. Deemed income chargeable under Rule 7A		3. Deemed income chargeable under Rule 7B(1)		4. Deemed income chargeable under Rule 7B(1A)		5. Deemed income chargeable under Rule 8		6. Income other than Rule 7A, 7B & 8			<a href="#">≤ BP.42&gt;</a>				
Nature	Amount																				
1. Income chargeable under Rule 7																					
2. Deemed income chargeable under Rule 7A																					
3. Deemed income chargeable under Rule 7B(1)																					
4. Deemed income chargeable under Rule 7B(1A)																					
5. Deemed income chargeable under Rule 8																					
6. Income other than Rule 7A, 7B & 8																					
<INS-BP.47>		If there is a loss from business(other than speculative and 35AD business), <a href="#">Schedule SLCY</a> should be filled.	<a href="#">≤ BP.47&gt;</a>																		
<INS-BP.44>	SPEC.4 shall be taken from Schedule SPEC	<a href="#">Schedule SPEC</a> should be filled if there is any loss in this row	<a href="#">≤ BP.44&gt;</a>																		
<INS-BP.45>	35AD.5 shall be taken from Schedule 35AD	<a href="#">Schedule 35AD</a> should be filled if there is any loss in this row	<a href="#">≤ BP.45&gt;</a>																		
<INS-BP.48>		If balance income is negative, <a href="#">Schedule CYLA</a> should be filled	<a href="#">≤ BP.48&gt;</a>																		

Ins. No.	Instructions to fill the relevant row	Instructions regarding applicability of different schedules	Go back to form												
<INS-SLCY.1>	One or more of the following options should be selected: 1. Loss from other business		<a href="#">≤ SLCY.1</a> ≥												
<INS-SLCY.3>	One or more of the following options should be selected: <table border="1" data-bbox="284 443 975 562"> <thead> <tr> <th data-bbox="284 443 853 472">Nature</th> <th data-bbox="853 443 975 472">Amount</th> </tr> </thead> <tbody> <tr> <td data-bbox="284 472 853 501">1. Income from speculative business</td> <td data-bbox="853 472 975 501"></td> </tr> <tr> <td data-bbox="284 501 853 530">2. Income from specified Business/s 35AD</td> <td data-bbox="853 501 975 530"></td> </tr> <tr> <td data-bbox="284 530 853 562">3. Income from other business</td> <td data-bbox="853 530 975 562"></td> </tr> </tbody> </table>	Nature	Amount	1. Income from speculative business		2. Income from specified Business/s 35AD		3. Income from other business			<a href="#">≤ SLCY.3</a> ≥				
Nature	Amount														
1. Income from speculative business															
2. Income from specified Business/s 35AD															
3. Income from other business															
<INS-OI.1>	One of the following options should be selected: 1. Mercantile 2. cash		<a href="#">&lt;OI.1&gt;</a>												
<INS-OI.3>	The following information shall be filled in the drop down: 1. Raw material [At cost or market rate whichever is less or at cost or at market rate] 2. Finished goods [At cost or market rate whichever is less or at cost or at market rate]		<a href="#">&lt;OI.3&gt;</a>												
<INS-FR.3>	The following options in the drop-down menu shall be provided: <table border="1" data-bbox="284 891 975 1077"> <thead> <tr> <th data-bbox="284 891 831 920">Nature</th> <th data-bbox="831 891 975 920">Amount</th> </tr> </thead> <tbody> <tr> <td data-bbox="284 920 831 949">1. Salary</td> <td data-bbox="831 920 975 949"></td> </tr> <tr> <td data-bbox="284 949 831 978">2. Income from house property</td> <td data-bbox="831 949 975 978"></td> </tr> <tr> <td data-bbox="284 978 831 1008">3. Income from business or profession</td> <td data-bbox="831 978 975 1008"></td> </tr> <tr> <td data-bbox="284 1008 831 1037">4. Capital gains</td> <td data-bbox="831 1008 975 1037"></td> </tr> <tr> <td data-bbox="284 1037 831 1066">5. Income from other sources</td> <td data-bbox="831 1037 975 1066"></td> </tr> </tbody> </table>	Nature	Amount	1. Salary		2. Income from house property		3. Income from business or profession		4. Capital gains		5. Income from other sources			<a href="#">&lt;FR.3&gt;</a>
Nature	Amount														
1. Salary															
2. Income from house property															
3. Income from business or profession															
4. Capital gains															
5. Income from other sources															
<INS-DEP.1>	One or more of the following options should be selected: 1. Plant and machinery @15% 2. Plant and machinery @30% 3. Plant and machinery @40% 4. Plant and machinery @45% 5. Land@ nil 6. Building (not including land) @ 5% 7. Building (not including land) @ 10% 8. Building (not including land) @ 40% 9. Furniture and fittings @10% 10. Intangible assets @25% 11. Ships@ 20%		<a href="#">&lt;DEP.1</a> ≥												
<INS-DCG.1>	One or more of the following options should be selected: 1. Plant and machinery @15% 2. Plant and machinery @30% 3. Plant and machinery @40% 4. Plant and machinery @45% 5. Building (not including land) @ 5% 6. Building (not including land) @ 10% 7. Building (not including land) @ 40% 8. Furniture and fittings @10% 9. Intangible assets @25% 10. Ships@ 20%		<a href="#">&lt;DCG.1</a> ≥												

Ins. No.	Instructions to fill the relevant row	Instructions regarding applicability of different schedules	Go back to form
<INS-ESR.1>	One or more of the following options should be selected: <ol style="list-style-type: none"> <li>1. Section 35(1)(i)</li> <li>2. Section 35(1)(ii)</li> <li>3. Section 35(1)(iia)</li> <li>4. Section 35(1)(iii)</li> <li>5. Section 35(1)(iv)</li> <li>6. Section 35(1)(2AA)</li> <li>7. Section 35(1)(2AB)</li> <li>8. Section 35(1)(CCC)</li> <li>9. Section 35(1)(CCD)</li> </ol>	For options 2, 3, 4, 6, rows in sl. No.s ESR. 5 – 10 shall be enabled.	<a href="#">&lt;ESR.1</a> $\geq$
<INS-ESR.8>	One or more of the following options should be selected: - <ol style="list-style-type: none"> <li>1. Cash</li> <li>2. Other modes</li> </ol>		<a href="#">&lt;ESR.8</a> $\geq$

Ins. No.	Instructions to fill the relevant row	Instructions regarding applicability of different schedules	Go back to form
<INS-CG.2>	<p>One or more of the following options should be selected:</p> <ol style="list-style-type: none"> <li>1. Money or other assets received under an insurance [section 45(1A)]</li> <li>2. Any amount received under a Unit Linked Insurance Policy [section 45(1B)]</li> <li>3. Conversion or treatment of capital asset as stock in trade [section 45(2)]</li> <li>4. Transfer of capital asset by a person to a firm or other Association of persons or body of individuals [section 45(3)]</li> <li>5. Capital asset received by a specified person from a specified entity [section 45 read with section 9B]</li> <li>6. Money or capital asset or both received by a specified person from a specified entity [section 45(4) read with section 9B]</li> <li>7. Compulsory acquisition [section 45(5)]</li> <li>8. Transfer of capital asset under a specified agreement [section 45(5A)]</li> <li>9. Money or other assets received by shareholders on liquidation [section 46]</li> <li>10. Purchase by company of its own shares or other specified securities [section 46A]</li> <li>11. Slump sale [section 50B]</li> <li>12. Sale of equity shares in a company or units of equity oriented fund or Sale of units of a business trust on which STT is paid [section 111A]</li> <li>13. Sale of equity shares in a company or units of equity oriented fund or Sale of units of a business trust on which STT is paid [section 112A]</li> <li>14. Transfer of units purchased in foreign currency by offshore fund [115AB(1)(ii) proviso]</li> <li>15. Transfer of bonds or Global Depository Receipts [section 115AC(1)(ii)]</li> <li>16. Transfer of Global Depository Receipts [section 115ACA(1)(ii)]</li> <li>17. Transfer of securities (other than units referred to in section 115AB) [115AD(1)(b)(ii) proviso] (for FII)</li> <li>18. Transfer of securities (other than units referred to in section 115AB) [115AD(1)(b)(iii) proviso] (for FII)</li> <li>19. Transfer of listed securities (other than a unit) or zero coupon bond [proviso under section 112(1)]</li> <li>20. Transfer by non-residents of unlisted securities or shares of a company not being a company in which public are substantially interested [section 112(1)(c)(iii)]</li> <li>21. Transfer of shares or debentures of Indian company by non-resident, in foreign currency [first proviso to section 48]</li> <li>22. Transfer of bonds or debentures other than capital indexed bonds issued by Government or sovereign gold bonds issued by RBI</li> <li>23. Transfer of Virtual Digital Assets</li> <li>24. others, please specify</li> </ol>	<ol style="list-style-type: none"> <li>1. <a href="#">Schedule CG</a> should be filled to the extent applicable (based on the options selected in CG.2)</li> <li>2. Option 5 and 6 are applicable only to Firm/AOP/BOI</li> <li>3. Where option "Sale of equity shares in a company or units of equity-oriented fund or Sale of units of a business trust on which STT is paid [section 112A]" is selected <a href="#">Schedule 112A should be filled.</a></li> <li>4. Where option "Sale of equity shares in a company or units of equity-oriented fund or Sale of units of a business trust on which STT is paid [section 111A]" is selected <a href="#">Schedule 111A should be filled.</a></li> <li>5. <a href="#">Schedule 115AD</a> should be filled where any of the following options is selected: <ol style="list-style-type: none"> <li>(a) Transfer of securities (other than units referred to in section 115AB) [115AD(1)(b)(ii) proviso] (for FII)</li> <li>(b) Transfer of securities (other than units referred to in section 115AB) [115AD(1)(b)(iii) proviso] (for FII)</li> </ol> </li> </ol>	<CG.2>
<INS-CG.3>	<p>One or more of the following options should be selected:</p> <ol style="list-style-type: none"> <li>1. Land</li> <li>2. Building</li> <li>3. Land and building</li> <li>4. Unit Linked Insurance Policy</li> <li>5. Unit as defined in section 94</li> <li>6. Securities as defined in clause (h) of section 2 of SCRA, 1956</li> <li>7. Unlisted shares</li> <li>8. others</li> </ol>	In case of options 1, 2, 3, <a href="#">Schedule CT</a> should be filled	<CG.3>

Ins. No.	Instructions to fill the relevant row	Instructions regarding applicability of different schedules	Go back to form																						
<INS-CG.4>		To be filled as per <a href="#">Schedule AD</a>	<CG.4>																						
<INS-CG.10>	<p>One or more of the following options should be selected:</p> <table border="1" data-bbox="284 387 978 712"> <thead> <tr> <th>Section</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1. 45(2)</td> <td></td> </tr> <tr> <td>2. 45(4) rws 9B</td> <td></td> </tr> <tr> <td>3. 50B</td> <td></td> </tr> <tr> <td>(a) Rule 11UAE(2)</td> <td></td> </tr> <tr> <td>(b) Rule 11UAE(3)</td> <td></td> </tr> <tr> <td>4. 50CA</td> <td></td> </tr> <tr> <td>(a) Rule 11UAA</td> <td></td> </tr> <tr> <td>(b) Rule 11UAD</td> <td></td> </tr> <tr> <td>5. 50D</td> <td></td> </tr> <tr> <td>6. Any other</td> <td></td> </tr> </tbody> </table>	Section	Amount	1. 45(2)		2. 45(4) rws 9B		3. 50B		(a) Rule 11UAE(2)		(b) Rule 11UAE(3)		4. 50CA		(a) Rule 11UAA		(b) Rule 11UAD		5. 50D		6. Any other			<CG.10>
Section	Amount																								
1. 45(2)																									
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(a) Rule 11UAA																									
(b) Rule 11UAD																									
5. 50D																									
6. Any other																									
<INS-CG.11>	Full value of consideration adopted as per section 50C for the purpose of capital gains [in case CG.8 does not exceed 1.10 times CG.7, this value shall be CG.7, or else CG.8]		<CG.11>																						
<INS-CG.12>	<ol style="list-style-type: none"> <li>This field should be filled only where the date of acquisition as per CG.5 id prior to 01.04.2001</li> <li>This row shall be applicable only for the capital assets to which clause (b) of sub-section (2) to section 55 is applicable</li> <li>This will be applicable to capital assets other than those covered u/s 111A and 112A</li> </ol>	If yes is selected, fill <a href="#">Schedule COA01</a>	<CG.12>																						
<INS-CG.13>		If yes is selected, fill <a href="#">Schedule PRO</a>	<CG.13>																						
<INS-CG.14>	Where option 2 is selected in CG.2, cost of acquisition should be filled as "Aggregate of the premium paid during the term of the policy as reduced by the premium that has already been considered for calculation of taxable amount under this sub-rule during the earlier previous year or years".		<CG.14>																						
<INS-CG.21>	Inputs in this field should be allowed only if the type of capital gains is slump sale		<CG.21>																						
<INS-CG.22>	<p>Following options will be provided in the drop-down menu.</p> <table border="1" data-bbox="284 1453 978 1722"> <thead> <tr> <th>Section</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1. Section 54</td> <td></td> </tr> <tr> <td>2. Section 54B</td> <td></td> </tr> <tr> <td>3. Section 54D</td> <td></td> </tr> <tr> <td>4. Section 54EC</td> <td></td> </tr> <tr> <td>5. Section 54F</td> <td></td> </tr> <tr> <td>6. Section 54G</td> <td></td> </tr> <tr> <td>7. Section 54GA</td> <td></td> </tr> <tr> <td>8. Section 115F</td> <td></td> </tr> </tbody> </table>	Section	Amount	1. Section 54		2. Section 54B		3. Section 54D		4. Section 54EC		5. Section 54F		6. Section 54G		7. Section 54GA		8. Section 115F		<p>Based on the section chosen, appropriate schedule will open for capturing details of deduction</p> <ol style="list-style-type: none"> <li>Section 54 – <a href="#">Schedule 54</a></li> <li>Section 54B – <a href="#">Schedule 54B</a></li> <li>Section 54D – <a href="#">Schedule 54D</a></li> <li>Section 54EC – <a href="#">Schedule 54EC</a></li> <li>Section 54F – <a href="#">Schedule 54F</a></li> <li>Section 54G – <a href="#">Schedule 54G</a></li> <li>Section 54GA – <a href="#">Schedule 54GA</a></li> <li>Section 115F – <a href="#">Schedule 115F</a></li> </ol>	<CG.22>				
Section	Amount																								
1. Section 54																									
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6. Section 54G																									
7. Section 54GA																									
8. Section 115F																									
<INS-CG.25>		<p>Loss will be a positive figure</p> <p>This field will be enabled in the case of securities and units only</p>	<CG.25>																						
<INS-CG.28>		<a href="#">Schedule CGAS</a> should be filled.	<CG.28>																						

Ins. No.	Instructions to fill the relevant row	Instructions regarding applicability of different schedules	Go back to form										
<INS.-CG.29>		<a href="#">Schedule 47A</a> should be filled.	<a href="#">&lt;CG.29&gt;</a>										
<INS.-CG.31>		<a href="#">Schedule PTICG</a> should be filled	<a href="#">&lt;CG.31&gt;</a>										
<INS.-CG.32>		Value shall be taken from PTICG.3	<a href="#">&lt;CG.32&gt;</a>										
<INS.-CG.33>		If aggregate is loss, <a href="#">Schedule CYLA</a> should be filled	<a href="#">&lt;CG.33&gt;</a>										
<INS.-PTICG.4>	<p>The following values to be provided in drop down:</p> <ol style="list-style-type: none"> <li>1. STCG chargeable @ 15%</li> <li>2. STCG chargeable @ 30%</li> <li>3. LTCG @ 10% u/s 112A</li> <li>4. LTCG @ 10% under sections other than u/s 112A</li> <li>5. LTCG chargeable @ 20%</li> <li>6. STCG applicable rates</li> </ol>		<a href="#">&lt;PTICG.4&gt;</a>										
<INS.-COA01.2>	<p>The following values to be provided in drop down:</p> <table border="1" data-bbox="284 949 975 1099"> <thead> <tr> <th data-bbox="284 949 807 981">Basis</th> <th data-bbox="807 949 975 981">Amount in Rs</th> </tr> </thead> <tbody> <tr> <td data-bbox="284 981 807 1012">(a) Valuation report</td> <td data-bbox="807 981 975 1012"></td> </tr> <tr> <td data-bbox="284 1012 807 1043">(b) Stamp valuation</td> <td data-bbox="807 1012 975 1043"></td> </tr> <tr> <td data-bbox="284 1043 807 1075">(c) Land development authority rate</td> <td data-bbox="807 1043 975 1075"></td> </tr> <tr> <td data-bbox="284 1075 807 1106">(d) Any other, please specify</td> <td data-bbox="807 1075 975 1106"></td> </tr> </tbody> </table>	Basis	Amount in Rs	(a) Valuation report		(b) Stamp valuation		(c) Land development authority rate		(d) Any other, please specify			<a href="#">&lt;COA01.2&gt;</a>
Basis	Amount in Rs												
(a) Valuation report													
(b) Stamp valuation													
(c) Land development authority rate													
(d) Any other, please specify													



<p>&lt;INS- PRO.4 &gt;</p>	<p>The following values to be provided in drop down:</p> <ol style="list-style-type: none"> <li><b>1. Transfer by the previous owner</b> <ol style="list-style-type: none"> <li>a. Partition of HUF [section 47(i)]</li> <li>b. Gift or will or irrevocable trust [section 47(iii)]</li> <li>c. Transfer by holding to subsidiary company [section 47(iv)]</li> <li>d. Transfer by subsidiary to holding company [section 47(v)]</li> <li>e. Transfer by amalgamating company to Indian amalgamated company [section 47(vi)]</li> <li>f. Transfer by foreign amalgamating company to foreign amalgamated company of the shares in Indian company [section 47(via)]</li> <li>g. Transfer of banking company [section 47(viaa)]</li> <li>h. Transfer of share of foreign company in case of amalgamation [section 47(viab)]</li> <li>i. Transfer in a demerger by the demerged company to resulting company [section 47(vib)]</li> <li>j. Transfer by foreign demerged company to foreign resulting company of the shares in Indian company [section 47(vic)]</li> <li>k. Transfer in a business re-organizing by a predecessor cooperative bank [section 47(vica)]</li> <li>l. Transfer of shares held in a predecessor cooperative bank [section 47(vicb)]</li> <li>m. Transfer of share of foreign company in case of demerger [section 47(vicc)]</li> <li>n. Transfer in a relocation of a capital asset by the original fund to resultant fund [section 47(viiac)]</li> <li>o. Transfer of share, unit or interest in a scheme of relocation [section 47(viiad)]</li> <li>p. Transfer of capital asset by India Infrastructure Finance Company Limited to an institution [section 47(viiiae)]</li> <li>q. Transfer of capital asset by a public sector company to another public sector company [section 47(viiaf)]</li> <li>r. Transfer of a capital asset or intangible asset to a company due to succession, demutualisation or corporatisation [section 47(xiii)]</li> <li>s. Transfer of a capital asset or intangible asset by a private company or unlisted public company to a LLP or transfer of a share held by a shareholder due to conversion of company to LLP [section 47(xiiib)]</li> <li>t. Transfer of capital asset or intangible asset by a sole proprietary concern to a company on succession [section 47(xiv)]</li> </ol> </li> <li><b>2. Other transfers</b> <ol style="list-style-type: none"> <li>a. Transfer or Issue of share by resulting company in case of demerger [section 47(vid)]</li> <li>b. Transfer by shareholder in a scheme of amalgamation [section 47(vii)]</li> <li>c. Transfer of GDR [section 47(viia)]</li> <li>d. Transfer of rupee denominated bond [section 47(viiaa)]</li> <li>e. Transfer of bond/GDR or rupee denominated bond or any other security notified by the Central Government [section 47(viiab)]</li> <li>f. Transfer of Government security by a non-resident to another non-resident [section 47(viib)]</li> <li>g. Transfer of Sovereign Gold Bond by way of redemption by individual [section 47(viic)]</li> <li>h. Transfer of work of art, book, manuscript, drawing etc to the Government or any public museum or institution [section 47(ix)]</li> <li>i. Transfer by conversion of bonds or debentures, debenture-stock or deposit certificates of a company into shares or debentures of that company [section 47(x)]</li> </ol> </li> </ol>	<p>&lt;PRO.4 ≥</p>
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Ins. No.	Instructions to fill the relevant row	Instructions regarding applicability of different schedules	Go back to form
	<ul style="list-style-type: none"> <li>j. Transfer by way of conversion of bonds referred to in section 115AC(1)(a) into shares and debentures of any company [section 47(xa)]</li> <li>k. Transfer by way of preference shares of a company into equity shares of that company [section 47(xb)]</li> <li>l. Transfer of land of a sick industrial company, being managed by its workers' cooperative [section 47(xii)]</li> <li>m. Transfer of a membership right by a member of a recognised stock exchange in India [section 47(xiiia)]</li> <li>n. Transfer in a scheme for lending of securities under an agreement/arrangement entered into by assessee [section 47(xv)]</li> <li>o. Transfer of a capital asset in reverse mortgage [section 47(xvi)]</li> <li>p. Transfer of a share of a SPV to a business trust in exchange of units allotted by that trust [section 47(xvii)]</li> <li>q. Transfer of a unit held by a holder in the consolidating scheme of a mutual fund, in consideration of the allotment of unit in such scheme [section 47(xviii)]</li> <li>r. Transfer of a unit held by a holder in the consolidating plan of a mutual fund scheme, in consideration of the allotment of unit in such plan [section 47(xix)]</li> </ul>		

Ins. No.	Instructions to fill the relevant row	Instructions regarding applicability of different schedules	Go back to form
<INS-47A.1>	<p>One or more of the following options should be selected:</p> <ol style="list-style-type: none"> <li>1. Clause (iv) of section 47</li> <li>2. Clause (v) of section 47</li> <li>3. Clause (xiii) of section 47</li> <li>4. Clause (xiiiib) of section 47</li> <li>5. Clause (xiv) of section 47</li> </ol>		<a href="#">&lt;47A.1 ≥</a>
<INS-47A.3>	<p>One or more of the following options should be selected:</p> <ol style="list-style-type: none"> <li>1. such capital asset is converted by the transferee company into, or is treated by it as, stock-in-trade of its business; or</li> <li>2. the parent company or its nominees or, as the case may be, the holding company ceases or cease to hold the whole of the share capital of the subsidiary company,</li> <li>3. Provisions of proviso to clause (xiii) of section have not been complied with</li> <li>4. Provisions of proviso to clause (xiiiib) of section have not been complied with</li> <li>5. Provisions of proviso to clause (xiv) of section have not been complied with</li> </ol>		<a href="#">&lt;47A.3 ≥</a>
<INS-115AD.5>	<p>If shares are acquired on or before 31.01.2018, (total sale value)(115AD.3*115AD.4) If shares are acquired after 31.01.2018, please enter full value of consideration</p>		<a href="#">&lt;115AD.5&gt;</a>
<INS-SCLCY.1>	<p>One or more of the following options* should be selected:</p> <ul style="list-style-type: none"> <li>• Short term capital loss @ 15%</li> <li>• Short term capital loss @ 30%</li> <li>• Short term capital loss @ applicable rate</li> <li>• Long term capital loss @ 10%</li> <li>• Long term capital loss @ 20%</li> </ul> <p>*Options will be available as per the provisions of the Act.</p>		<a href="#">&lt;SCLCY.1&gt;</a>
<INS-SCLCY.3>	<p>One or more of the following options* should be selected*:</p> <ul style="list-style-type: none"> <li>• Short term capital gain @ 15%</li> <li>• Short term capital gain @ 30%</li> <li>• Short term capital gain @ applicable rate</li> <li>• Long term capital gain @ 10%</li> <li>• Long term capital gain @ 20%</li> </ul> <p>*Options will be available as per the provisions of the Act.</p>		<a href="#">≤ SCLCY.3&gt;</a>
<INS-ARCG.1>	<p>One or more of the following options should be selected:</p> <ul style="list-style-type: none"> <li>• Short-term capital gains taxable at the rate of 15%</li> <li>• Short-term capital gains taxable at the rate of 30%</li> <li>• Short-term capital gains taxable at applicable rates</li> <li>• Long- term capital gains taxable at the rate of 10%</li> <li>• Long- term capital gains taxable at the rate of 20%</li> </ul>		< ARCG.1 >

Ins. No.	Instructions to fill the relevant row		Instructions regarding applicability of different schedules	Go back to form		
<INS-OS.1>	<table border="1"> <thead> <tr> <th data-bbox="284 282 831 315">Nature</th> <th data-bbox="831 282 975 315">Amount</th> </tr> </thead> </table>		Nature	Amount		<OS.1>
	Nature	Amount				
	<table border="1"> <tr> <td data-bbox="284 327 831 338"><b>1. Dividend</b></td> <td data-bbox="831 327 975 338"></td> </tr> </table>		<b>1. Dividend</b>			
	<b>1. Dividend</b>					
	<table border="1"> <tr> <td data-bbox="284 349 831 360">a. u/s 2(22)(e)</td> <td data-bbox="831 349 975 360"></td> </tr> </table>		a. u/s 2(22)(e)			
	a. u/s 2(22)(e)					
	<table border="1"> <tr> <td data-bbox="284 371 831 383">b. Other than 2(22)(e)</td> <td data-bbox="831 371 975 383"></td> </tr> </table>		b. Other than 2(22)(e)			
	b. Other than 2(22)(e)					
	<table border="1"> <tr> <td data-bbox="284 394 831 405"><b>2. Interest</b></td> <td data-bbox="831 394 975 405"></td> </tr> </table>		<b>2. Interest</b>			
	<b>2. Interest</b>					
	<table border="1"> <tr> <td data-bbox="284 416 831 427"><b>3. Dividend</b></td> <td data-bbox="831 416 975 427"></td> </tr> </table>		<b>3. Dividend</b>			
	<b>3. Dividend</b>					
	<table border="1"> <tr> <td data-bbox="284 439 831 450">a. From saving bank account</td> <td data-bbox="831 439 975 450"></td> </tr> </table>		a. From saving bank account			
	a. From saving bank account					
	<table border="1"> <tr> <td data-bbox="284 461 831 472">b. From deposits</td> <td data-bbox="831 461 975 472"></td> </tr> </table>		b. From deposits			
	b. From deposits					
	<table border="1"> <tr> <td data-bbox="284 483 831 495">c. From Income-tax refund</td> <td data-bbox="831 483 975 495"></td> </tr> </table>		c. From Income-tax refund			
	c. From Income-tax refund					
	<table border="1"> <tr> <td data-bbox="284 506 831 517">d. Interest accrued on contributions to provident fund to the extent taxable as per</td> <td data-bbox="831 506 975 517"></td> </tr> </table>		d. Interest accrued on contributions to provident fund to the extent taxable as per			
	d. Interest accrued on contributions to provident fund to the extent taxable as per					
	<table border="1"> <tr> <td data-bbox="284 528 831 539">i. First proviso to section 10(11)</td> <td data-bbox="831 528 975 539"></td> </tr> </table>		i. First proviso to section 10(11)			
	i. First proviso to section 10(11)					
	<table border="1"> <tr> <td data-bbox="284 551 831 562">ii. Second proviso to section 10(11)</td> <td data-bbox="831 551 975 562"></td> </tr> </table>		ii. Second proviso to section 10(11)			
	ii. Second proviso to section 10(11)					
	<table border="1"> <tr> <td data-bbox="284 573 831 584">iii. First proviso to section 10(12)</td> <td data-bbox="831 573 975 584"></td> </tr> </table>		iii. First proviso to section 10(12)			
	iii. First proviso to section 10(12)					
	<table border="1"> <tr> <td data-bbox="284 595 831 607">iv. Second proviso to section 10(12)</td> <td data-bbox="831 595 975 607"></td> </tr> </table>		iv. Second proviso to section 10(12)			
	iv. Second proviso to section 10(12)					
	<table border="1"> <tr> <td data-bbox="284 618 831 629">e. Others</td> <td data-bbox="831 618 975 629"></td> </tr> </table>		e. Others			
	e. Others					
<table border="1"> <tr> <td data-bbox="284 640 831 651"><b>4. Rental income from machinery, plant or building</b></td> <td data-bbox="831 640 975 651"></td> </tr> </table>		<b>4. Rental income from machinery, plant or building</b>				
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<table border="1"> <tr> <td data-bbox="284 663 831 674"><b>5. Income of the nature referred to in section 56(2)(x)</b></td> <td data-bbox="831 663 975 674"></td> </tr> </table>		<b>5. Income of the nature referred to in section 56(2)(x)</b>				
<b>5. Income of the nature referred to in section 56(2)(x)</b>						
<table border="1"> <tr> <td data-bbox="284 685 831 696">a. aggregate value of sum of money received without consideration</td> <td data-bbox="831 685 975 696"></td> </tr> </table>		a. aggregate value of sum of money received without consideration				
a. aggregate value of sum of money received without consideration						
<table border="1"> <tr> <td data-bbox="284 707 831 719">b. in case immovable property is received without consideration, stamp duty value of property</td> <td data-bbox="831 707 975 719"></td> </tr> </table>		b. in case immovable property is received without consideration, stamp duty value of property				
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<table border="1"> <tr> <td data-bbox="284 730 831 741">c. in case immovable property is received for inadequate consideration stamp duty value of property in excess of such consideration</td> <td data-bbox="831 730 975 741"></td> </tr> </table>		c. in case immovable property is received for inadequate consideration stamp duty value of property in excess of such consideration				
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<table border="1"> <tr> <td data-bbox="284 752 831 763">d. in case any other property is received without consideration, fair market value of property</td> <td data-bbox="831 752 975 763"></td> </tr> </table>		d. in case any other property is received without consideration, fair market value of property				
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<table border="1"> <tr> <td data-bbox="284 775 831 786">e. in case any other property is received for inadequate consideration, fair market value of property in excess of such consideration</td> <td data-bbox="831 775 975 786"></td> </tr> </table>		e. in case any other property is received for inadequate consideration, fair market value of property in excess of such consideration				
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<table border="1"> <tr> <td data-bbox="284 797 831 808"><b>6. Family pension</b></td> <td data-bbox="831 797 975 808"></td> </tr> </table>		<b>6. Family pension</b>				
<b>6. Family pension</b>						
<table border="1"> <tr> <td data-bbox="284 819 831 831"><b>7. Income accrued and claimed as relief from retirement benefit account maintained in notified country u/s 89A</b></td> <td data-bbox="831 819 975 831"></td> </tr> </table>		<b>7. Income accrued and claimed as relief from retirement benefit account maintained in notified country u/s 89A</b>				
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<table border="1"> <tr> <td data-bbox="284 842 831 853">a. USA</td> <td data-bbox="831 842 975 853"></td> </tr> </table>		a. USA				
a. USA						
<table border="1"> <tr> <td data-bbox="284 864 831 875">b. Canada</td> <td data-bbox="831 864 975 875"></td> </tr> </table>		b. Canada				
b. Canada						
<table border="1"> <tr> <td data-bbox="284 887 831 898">c. UK</td> <td data-bbox="831 887 975 898"></td> </tr> </table>		c. UK				
c. UK						
<table border="1"> <tr> <td data-bbox="284 909 831 920"><b>8. Income received and taxable during the previous year on which relief u/s 89A was claimed in any earlier previous year</b></td> <td data-bbox="831 909 975 920"></td> </tr> </table>		<b>8. Income received and taxable during the previous year on which relief u/s 89A was claimed in any earlier previous year</b>				
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<table border="1"> <tr> <td data-bbox="284 931 831 943">a. USA</td> <td data-bbox="831 931 975 943"></td> </tr> </table>		a. USA				
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<table border="1"> <tr> <td data-bbox="284 954 831 965">b. Canada</td> <td data-bbox="831 954 975 965"></td> </tr> </table>		b. Canada				
b. Canada						
<table border="1"> <tr> <td data-bbox="284 976 831 987">c. UK</td> <td data-bbox="831 976 975 987"></td> </tr> </table>		c. UK				
c. UK						
<table border="1"> <tr> <td data-bbox="284 999 831 1010"><b>9. Income from retirement benefit account maintained other than 6 &amp; 7 above</b></td> <td data-bbox="831 999 975 1010"></td> </tr> </table>		<b>9. Income from retirement benefit account maintained other than 6 &amp; 7 above</b>				
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<table border="1"> <tr> <td data-bbox="284 1021 831 1032"><b>10. Any other income</b></td> <td data-bbox="831 1021 975 1032"></td> </tr> </table>		<b>10. Any other income</b>				
<b>10. Any other income</b>						

Ins. No.	Instructions to fill the relevant row	Instructions regarding applicability of different schedules	Go back to form														
<INS-OS.2>	<table border="1"> <thead> <tr> <th data-bbox="284 309 842 338">Nature</th> <th data-bbox="842 309 978 338">Amount</th> </tr> </thead> <tbody> <tr> <td data-bbox="284 338 842 367">1. Interest expenses on dividend income</td> <td data-bbox="842 338 978 367"></td> </tr> <tr> <td data-bbox="284 367 842 427">2. Eligible interest expenses (other than dividend income)</td> <td data-bbox="842 367 978 427"></td> </tr> <tr> <td data-bbox="284 427 842 456">3. Interest expenditure on dividend u/s 57(i)</td> <td data-bbox="842 427 978 456"></td> </tr> <tr> <td data-bbox="284 456 842 517">4. Eligible deduction u/s 57 (ia) (only in case of family pension)</td> <td data-bbox="842 456 978 517"></td> </tr> <tr> <td data-bbox="284 517 842 577">5. Depreciation available in case of rental income from machinery, plant, building etc</td> <td data-bbox="842 517 978 577"></td> </tr> <tr> <td data-bbox="284 577 842 607">6. Other expense/deductions</td> <td data-bbox="842 577 978 607"></td> </tr> </tbody> </table>	Nature	Amount	1. Interest expenses on dividend income		2. Eligible interest expenses (other than dividend income)		3. Interest expenditure on dividend u/s 57(i)		4. Eligible deduction u/s 57 (ia) (only in case of family pension)		5. Depreciation available in case of rental income from machinery, plant, building etc		6. Other expense/deductions			<a href="#">&lt;OS.2&gt;</a>
Nature	Amount																
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<INS-OS.3>	<table border="1"> <thead> <tr> <th data-bbox="284 647 842 676">Nature</th> <th data-bbox="842 647 978 676">Amount</th> </tr> </thead> <tbody> <tr> <td data-bbox="284 676 842 705">1. personal expenses of the taxpayer</td> <td data-bbox="842 676 978 705"></td> </tr> <tr> <td data-bbox="284 705 842 766">2. expenditure of the nature referred to in sub-section (12) of section 40A</td> <td data-bbox="842 705 978 766"></td> </tr> <tr> <td data-bbox="284 766 842 848">3. interest chargeable under this Act which is payable outside India on which tax has not been paid or deducted under Chapter XVII-B</td> <td data-bbox="842 766 978 848"></td> </tr> <tr> <td data-bbox="284 848 842 965">4. any payment which is chargeable under the head "Salaries", if it is payable outside India, unless tax has been paid thereon or deducted therefrom under Chapter XVII-B</td> <td data-bbox="842 848 978 965"></td> </tr> </tbody> </table>	Nature	Amount	1. personal expenses of the taxpayer		2. expenditure of the nature referred to in sub-section (12) of section 40A		3. interest chargeable under this Act which is payable outside India on which tax has not been paid or deducted under Chapter XVII-B		4. any payment which is chargeable under the head "Salaries", if it is payable outside India, unless tax has been paid thereon or deducted therefrom under Chapter XVII-B			<a href="#">&lt;OS.3&gt;</a>				
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<INS-OS.5>	This amount cannot exceed the value in OS.1.7		<a href="#">&lt;OS.5&gt;</a>														

<INS-OS.7>	One or more of the following options should be selected: -			Where the option "Chargeable under DTAA rate" is selected, <a href="#">Schedule DTOS</a> shall be mandatorily filled furnishing the details of the applicable DTAA etc in the schedule	<OS.7>
	Sl. No.	Nature	Amount		
	1	115A(1)(a)(i) (dividend earned by non-resident) @20%			
	2	115A(1)(a)(ii) (interest earned by non-resident) @20%			
	3	115A(1)(a)(iia) (interest earned by non-resident from an infrastructure debt fund)@5%			
	4	115A(1)(a)(iiaa) (interest earned by a non-resident on monies borrowed in foreign currency by an Indian company)@4%			
	5	115A(1)(a)(iiaa) (interest @5%)			
	6	115A(1)(a)(iiab) (interest earned by a non-resident on certain bonds and Government securities) @5%			
	7	115A(1)(a)(iic) (interest earned by a non-resident unit holder from a venture capital fund) @5%			
	8	115A(1)(a)(iic) (interest earned by a non-resident unit holder from a venture capital company) @10%			
	9	115A(1)(a)(iii) (income earned by a non-resident on units of MF or UTI) @20%			
	10	115A(1)(b) (royalty or FTS earned by non-resident from source in India) @10%			
	11	115AB(1)(a) [income in respect of off shore units/offshore fund]			
	12	115AC (interest earned by non-resident on bonds purchased in foreign currency) @10%			
	13	115AC (dividend earned by non-resident on GDRs) @10%			
	14	115ACA (dividend of resident individual on GDRs) @10%			
	15	115AD(1)(i) (income other than dividend received by an FII in respect of securities other than units referred to in section 115AB)			
	16	115AD(1)(i) (income by way of interest received by an FII on bonds or government securities referred to in section 194LD)			
	17	115BB (Winning from lotteries, puzzles, races, games etc.) @30%			
	18	115BBA [income of a non-resident sportsman, sports association or institution or entertainer from a source in India relating to game/sport/performance] @20%			
	19	115BBE (a) Cash credit u/s 68 (b) Unexplained investment u/s 69 (c) Unexplained money etc u/s 69A (d) Unexplained investment etc u/s 69B (e) Unexplained expenditure etc u/s 69C (f) Amount borrowed or repaid on hundi u/s 69D			
	20	115BBF [royalty from a patent developed and registered in India] @10%			
	21	115BBG [income from transfer of carbon credits] @10%			
	22	115E [investment income of a non-resident Indian]			
	23	Chargeable under DTAA rate (to be taken from Schedule DTAA)			
	24	115BBC- Anonymous donations in certain cases			
	25	Accumulated balance of recognised provident fund taxable u/s 111			

Ins. No.	Instructions to fill the relevant row	Instructions regarding applicability of different schedules	Go back to form																														
<INS-OS.8>		If yes, <a href="#">Schedule PTIOS</a> should be filled	<OS.8>																														
<INS-OS.9>		Value shall be taken from PTIOS.3	<OS.9>																														
<INS-OS.10>		<a href="#">Schedule RH</a> should be filled.	<OS.10 ≥																														
<INS-OS.12>		<a href="#">Schedule AROS</a> to be filled	<OS.12 ≥																														
<INS-OS.13>		If loss, <a href="#">Schedule CYLA</a> should be filled	<OS.13 ≥																														
<INS-PTIOS.4>	<p>One or more of the following options should be selected: -</p> <table border="1" data-bbox="284 786 978 1597"> <thead> <tr> <th data-bbox="284 786 842 815">Taxable at normal rates</th> <th data-bbox="842 786 978 815">Amount</th> </tr> </thead> <tbody> <tr> <td data-bbox="284 815 842 844">115A(1)(a)(i) (dividend earned by non-resident) @20%</td> <td data-bbox="842 815 978 844"></td> </tr> <tr> <td data-bbox="284 844 842 873">115A(1)(a)(ii) (interest earned by non-resident) @20%</td> <td data-bbox="842 844 978 873"></td> </tr> <tr> <td data-bbox="284 873 842 934">115A(1)(a)(iia) (interest earned by non-resident from an infrastructure debt fund)@5%</td> <td data-bbox="842 873 978 934"></td> </tr> <tr> <td data-bbox="284 934 842 1019">115A(1)(a)(iiaa) (interest earned by a non-resident on monies borrowed in foreign currency by an Indian company)@4%</td> <td data-bbox="842 934 978 1019"></td> </tr> <tr> <td data-bbox="284 1019 842 1048">115A(1)(a)(iiaa) (interest @5%)</td> <td data-bbox="842 1019 978 1048"></td> </tr> <tr> <td data-bbox="284 1048 842 1108">115A(1)(a)(iiab) (interest earned by a non-resident on certain bonds and Government securities) @5%</td> <td data-bbox="842 1048 978 1108"></td> </tr> <tr> <td data-bbox="284 1108 842 1169">115A(1)(a)(iiac) (interest earned by a non-resident unit holder from a venture capital fund) @5%</td> <td data-bbox="842 1108 978 1169"></td> </tr> <tr> <td data-bbox="284 1169 842 1229">115A(1)(a)(iiac) (interest earned by a non-resident unit holder from a venture capital company) @10%</td> <td data-bbox="842 1169 978 1229"></td> </tr> <tr> <td data-bbox="284 1229 842 1290">115A(1)(a)(iii) (income earned by a non-resident on units of MF or UTI) @20%</td> <td data-bbox="842 1229 978 1290"></td> </tr> <tr> <td data-bbox="284 1290 842 1350">115AC (interest earned by non-resident on bonds purchased in foreign currency) @10%</td> <td data-bbox="842 1290 978 1350"></td> </tr> <tr> <td data-bbox="284 1350 842 1411">115AC (dividend earned by non-resident on GDRs) @10%</td> <td data-bbox="842 1350 978 1411"></td> </tr> <tr> <td data-bbox="284 1411 842 1440">115ACA (dividend of resident individual on GDRs) @10%</td> <td data-bbox="842 1411 978 1440"></td> </tr> <tr> <td data-bbox="284 1440 842 1500">115AD(1)(i) (income other than dividend received by an FII in respect of securities other than units referred to in section 115AB)</td> <td data-bbox="842 1440 978 1500"></td> </tr> <tr> <td data-bbox="284 1500 842 1597">115AD(1)(i) (income by way of interest received by an FII on bonds or government securities referred to in section 194LD)</td> <td data-bbox="842 1500 978 1597"></td> </tr> </tbody> </table>	Taxable at normal rates	Amount	115A(1)(a)(i) (dividend earned by non-resident) @20%		115A(1)(a)(ii) (interest earned by non-resident) @20%		115A(1)(a)(iia) (interest earned by non-resident from an infrastructure debt fund)@5%		115A(1)(a)(iiaa) (interest earned by a non-resident on monies borrowed in foreign currency by an Indian company)@4%		115A(1)(a)(iiaa) (interest @5%)		115A(1)(a)(iiab) (interest earned by a non-resident on certain bonds and Government securities) @5%		115A(1)(a)(iiac) (interest earned by a non-resident unit holder from a venture capital fund) @5%		115A(1)(a)(iiac) (interest earned by a non-resident unit holder from a venture capital company) @10%		115A(1)(a)(iii) (income earned by a non-resident on units of MF or UTI) @20%		115AC (interest earned by non-resident on bonds purchased in foreign currency) @10%		115AC (dividend earned by non-resident on GDRs) @10%		115ACA (dividend of resident individual on GDRs) @10%		115AD(1)(i) (income other than dividend received by an FII in respect of securities other than units referred to in section 115AB)		115AD(1)(i) (income by way of interest received by an FII on bonds or government securities referred to in section 194LD)			≤ PTIOS.4 ≥
Taxable at normal rates	Amount																																
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<INS-PTIOS.5>		<a href="#">Schedule DTOS</a> will open	≤ PTIOS.5 ≥																														

Ins. No.	Instructions to fill the relevant row	Instructions regarding applicability of different schedules	Go back to form																				
<INS-AROS.1>	One or more of the following options should be selected: - <ol style="list-style-type: none"> <li>1. Income by way of Winnings from lotteries, puzzles, races, games, gambling, betting etc referred to in section 2(24)(ix)</li> <li>2. Dividend income               <ol style="list-style-type: none"> <li>a. Dividend income not chargeable to tax at DTAA rate                   <ol style="list-style-type: none"> <li>i. Dividend income u/s 115A(1)(a)(i) @20% (including pass through income)</li> <li>ii. Dividend income u/s 115AC @10% (including pass through income)</li> <li>iii. Dividend income u/s 115ACA(1)(a) @ 10% (including pass through income)</li> <li>iv. Dividend income (other than units referred to in section 115AB) received by a FII u/s 115AD(1)(i) @20% (including pass through income)</li> <li>v. Dividend income (other than units referred to in section 115AB) received by a specified fund u/s 115AD(1)(i) @10% (including pass through income)</li> <li>vi. Dividend income [other than u/s 2(22)(e)] not covered in (a) to (e) above</li> </ol> </li> <li>b. Dividend income chargeable to tax at DTAA rates</li> </ol> </li> </ol>		<AROS.1>																				
	<b>Presumptive Income</b>																						
<INS-PRES.1>	One or more of the following options should be selected: <ol style="list-style-type: none"> <li>1. section 44AD</li> <li>2. section 44ADA</li> <li>3. section 44AE</li> <li>4. section 44B</li> <li>5. section 44BB</li> <li>6. section 44BBA</li> <li>7. section 44BBB</li> <li>8. Chapter XII-G</li> <li>9. First Schedule to the Income-tax Act</li> </ol>	The following schedules are to be opened: <table border="1" data-bbox="1010 969 1417 1294"> <thead> <tr> <th>Option selected</th> <th>Schedule</th> </tr> </thead> <tbody> <tr> <td>section 44AD</td> <td><a href="#">PIR, PBP</a></td> </tr> <tr> <td>section 44ADA</td> <td><a href="#">PIP, PBP</a></td> </tr> <tr> <td>section 44AE</td> <td><a href="#">PIT, PBP</a></td> </tr> <tr> <td>section 44B</td> <td><a href="#">PISB</a></td> </tr> <tr> <td>section 44BB</td> <td><a href="#">PIM</a></td> </tr> <tr> <td>section 44BBA</td> <td><a href="#">PIA</a></td> </tr> <tr> <td>section 44BBB</td> <td><a href="#">TPP</a></td> </tr> <tr> <td>Chapter XII-G</td> <td><a href="#">XIIG</a></td> </tr> <tr> <td>First Schedule to the Income-tax Act</td> <td><a href="#">INS</a></td> </tr> </tbody> </table>	Option selected	Schedule	section 44AD	<a href="#">PIR, PBP</a>	section 44ADA	<a href="#">PIP, PBP</a>	section 44AE	<a href="#">PIT, PBP</a>	section 44B	<a href="#">PISB</a>	section 44BB	<a href="#">PIM</a>	section 44BBA	<a href="#">PIA</a>	section 44BBB	<a href="#">TPP</a>	Chapter XII-G	<a href="#">XIIG</a>	First Schedule to the Income-tax Act	<a href="#">INS</a>	<PRES.1>
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Chapter XII-G	<a href="#">XIIG</a>																						
First Schedule to the Income-tax Act	<a href="#">INS</a>																						
<INS-PRES.1>	Amount will be auto filled from the respective schedules.		<PRES.1>																				
<INS-PIT.5>	One or more of the following options should be selected: <ol style="list-style-type: none"> <li>1. Owned</li> <li>2. Leased</li> <li>3. Hired</li> </ol>		<PIT.5>																				
<INS-PIT.8>	Add row options as necessary (At any time during the year the number of vehicles should not exceed 10 vehicles)		<PIT.8>																				
<INS-SI.48>	The amount will be automatically prefilled from schedule DTOS		<SI.48>																				
	<b>Special Income</b>																						
<INS-SPI.2>	PAN is to be provided, if available		<SPI.2>																				
<INS-SPI.3>	Aadhaar is to be provided, if available		<SPI.3>																				
<INS-SPI.5>	This amount will be auto-populated to the respective head of income		<SPI.5>																				
	<b>Brought forward/carry forward of losses</b>																						



Ins. No.	Instructions to fill the relevant row	Instructions regarding applicability of different schedules	Go back to form																																		
<INS-CYLA.1 >	<table border="1" data-bbox="284 282 978 461"> <thead> <tr> <th data-bbox="284 282 842 315">Nature of loss*</th> <th data-bbox="842 282 978 315">Amount</th> </tr> </thead> <tbody> <tr> <td data-bbox="284 315 842 349">Loss from house property</td> <td data-bbox="842 315 978 349"></td> </tr> <tr> <td data-bbox="284 349 842 405">Business loss (Other than speculation or specified business loss)</td> <td data-bbox="842 349 978 405"></td> </tr> <tr> <td data-bbox="284 405 842 461">Loss from other sources (other than loss from race horses and amount chargeable at special rate of tax)</td> <td data-bbox="842 405 978 461"></td> </tr> </tbody> </table> <p data-bbox="284 483 842 517">*Options will be available as per the provisions of the Act.</p>	Nature of loss*	Amount	Loss from house property		Business loss (Other than speculation or specified business loss)		Loss from other sources (other than loss from race horses and amount chargeable at special rate of tax)			<a href="#">&lt;CYLA.1&gt;</a>																										
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<INS-CYLA.2 >	<table border="1" data-bbox="284 555 978 1211"> <thead> <tr> <th data-bbox="284 555 842 589">Nature*</th> <th data-bbox="842 555 978 589">Amount</th> </tr> </thead> <tbody> <tr> <td data-bbox="284 589 842 622">Salary</td> <td data-bbox="842 589 978 622"></td> </tr> <tr> <td data-bbox="284 622 842 656">House property</td> <td data-bbox="842 622 978 656"></td> </tr> <tr> <td data-bbox="284 656 842 734">Business (excluding income from life insurance business u/s 115B, speculation income and income from specified business)</td> <td data-bbox="842 656 978 734"></td> </tr> <tr> <td data-bbox="284 734 842 768">Income from life insurance business u/s 115B</td> <td data-bbox="842 734 978 768"></td> </tr> <tr> <td data-bbox="284 768 842 801">Speculation business</td> <td data-bbox="842 768 978 801"></td> </tr> <tr> <td data-bbox="284 801 842 835">Specified business income u/s 35AD</td> <td data-bbox="842 801 978 835"></td> </tr> <tr> <td data-bbox="284 835 842 869">Short term capital gain taxable @15%</td> <td data-bbox="842 835 978 869"></td> </tr> <tr> <td data-bbox="284 869 842 902">Short term capital gain taxable @30%</td> <td data-bbox="842 869 978 902"></td> </tr> <tr> <td data-bbox="284 902 842 936">Short term capital gain taxable at applicable rates</td> <td data-bbox="842 902 978 936"></td> </tr> <tr> <td data-bbox="284 936 842 969"></td> <td data-bbox="842 936 978 969"></td> </tr> <tr> <td data-bbox="284 969 842 1003">Long term capital gain taxable @10%</td> <td data-bbox="842 969 978 1003"></td> </tr> <tr> <td data-bbox="284 1003 842 1037">Long term capital gain taxable @20%</td> <td data-bbox="842 1003 978 1037"></td> </tr> <tr> <td data-bbox="284 1037 842 1070"></td> <td data-bbox="842 1037 978 1070"></td> </tr> <tr> <td data-bbox="284 1070 842 1104">Net income from other sources chargeable at normal applicable rates</td> <td data-bbox="842 1070 978 1104"></td> </tr> <tr> <td data-bbox="284 1104 842 1160">Profit from the activity of owning and maintain race horses</td> <td data-bbox="842 1104 978 1160"></td> </tr> <tr> <td data-bbox="284 1160 842 1211">Income from other sources taxable at special rates in India as per DTAA</td> <td data-bbox="842 1160 978 1211"></td> </tr> </tbody> </table> <p data-bbox="284 1234 842 1267">*Options will be available as per the provisions of the Act.</p>	Nature*	Amount	Salary		House property		Business (excluding income from life insurance business u/s 115B, speculation income and income from specified business)		Income from life insurance business u/s 115B		Speculation business		Specified business income u/s 35AD		Short term capital gain taxable @15%		Short term capital gain taxable @30%		Short term capital gain taxable at applicable rates				Long term capital gain taxable @10%		Long term capital gain taxable @20%				Net income from other sources chargeable at normal applicable rates		Profit from the activity of owning and maintain race horses		Income from other sources taxable at special rates in India as per DTAA			<a href="#">&lt;CYLA.2&gt;</a>
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<INS-CYLA.3 >		If positive, <a href="#">Schedule CFL</a> should be filled	<a href="#">&lt;CYLA.3&gt;</a>																																		

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<INS-BFLA.1 >	<p>*Options will be available as per the provisions of the Act.</p> <table border="1" data-bbox="284 338 978 1066"> <thead> <tr> <th data-bbox="284 338 842 371">Nature*</th> <th data-bbox="842 338 978 371">Amount</th> </tr> </thead> <tbody> <tr><td data-bbox="284 371 842 405">1. Salary</td><td data-bbox="842 371 978 405"></td></tr> <tr><td data-bbox="284 405 842 439">2. House property</td><td data-bbox="842 405 978 439"></td></tr> <tr><td data-bbox="284 439 842 517">3. Business (excluding income from life insurance business u/s 115B, speculation income and income from specified business)</td><td data-bbox="842 439 978 517"></td></tr> <tr><td data-bbox="284 517 842 551">4. Income from life insurance business u/s 115B</td><td data-bbox="842 517 978 551"></td></tr> <tr><td data-bbox="284 551 842 584">5. Speculation business</td><td data-bbox="842 551 978 584"></td></tr> <tr><td data-bbox="284 584 842 618">6. Specified business income u/s 35AD</td><td data-bbox="842 584 978 618"></td></tr> <tr><td data-bbox="284 618 842 651">7. Short term capital gain taxable @15%</td><td data-bbox="842 618 978 651"></td></tr> <tr><td data-bbox="284 651 842 685">8. Short term capital gain taxable @30%</td><td data-bbox="842 651 978 685"></td></tr> <tr><td data-bbox="284 685 842 763">9. Short term capital gain taxable at applicable rates</td><td data-bbox="842 685 978 763"></td></tr> <tr><td data-bbox="284 763 842 842">10. Short term capital gain taxable at special rates in India as per DTAA</td><td data-bbox="842 763 978 842"></td></tr> <tr><td data-bbox="284 842 842 875">11. Long term capital gain taxable @10%</td><td data-bbox="842 842 978 875"></td></tr> <tr><td data-bbox="284 875 842 909">12. Long term capital gain taxable @20%</td><td data-bbox="842 875 978 909"></td></tr> <tr><td data-bbox="284 909 842 987">13. Long term capital gain taxable at special rates in India as per DTAA</td><td data-bbox="842 909 978 987"></td></tr> <tr><td data-bbox="284 987 842 1066">14. Net income from other sources chargeable at normal applicable rates</td><td data-bbox="842 987 978 1066"></td></tr> <tr><td data-bbox="284 1066 842 1144">15. Profit from the activity of owning and maintain race horses</td><td data-bbox="842 1066 978 1144"></td></tr> <tr><td data-bbox="284 1144 842 1223">16. Income from other sources taxable at special rates in India as per DTAA</td><td data-bbox="842 1144 978 1223"></td></tr> </tbody> </table>	Nature*	Amount	1. Salary		2. House property		3. Business (excluding income from life insurance business u/s 115B, speculation income and income from specified business)		4. Income from life insurance business u/s 115B		5. Speculation business		6. Specified business income u/s 35AD		7. Short term capital gain taxable @15%		8. Short term capital gain taxable @30%		9. Short term capital gain taxable at applicable rates		10. Short term capital gain taxable at special rates in India as per DTAA		11. Long term capital gain taxable @10%		12. Long term capital gain taxable @20%		13. Long term capital gain taxable at special rates in India as per DTAA		14. Net income from other sources chargeable at normal applicable rates		15. Profit from the activity of owning and maintain race horses		16. Income from other sources taxable at special rates in India as per DTAA			<BFLA.1>
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<INS-BFLA.2 >	<p>One or more of the following options should be selected: -</p> <table border="1" data-bbox="284 1111 978 1570"> <thead> <tr> <th data-bbox="284 1111 842 1144">Nature*</th> <th data-bbox="842 1111 978 1144">Amount</th> </tr> </thead> <tbody> <tr><td data-bbox="284 1144 842 1178">1. House property</td><td data-bbox="842 1144 978 1178"></td></tr> <tr><td data-bbox="284 1178 842 1256">2. Loss from business (excluding income from life insurance business u/s 115B, speculation income and income from specified business)</td><td data-bbox="842 1178 978 1256"></td></tr> <tr><td data-bbox="284 1256 842 1290">3. Loss from life insurance business u/s 115B</td><td data-bbox="842 1256 978 1290"></td></tr> <tr><td data-bbox="284 1290 842 1323">4. Loss from speculation business</td><td data-bbox="842 1290 978 1323"></td></tr> <tr><td data-bbox="284 1323 842 1357">5. Loss from specified business loss u/s 35AD</td><td data-bbox="842 1323 978 1357"></td></tr> <tr><td data-bbox="284 1357 842 1391">6. Short term capital loss</td><td data-bbox="842 1357 978 1391"></td></tr> <tr><td data-bbox="284 1391 842 1424">7. Long term capital loss</td><td data-bbox="842 1391 978 1424"></td></tr> <tr><td data-bbox="284 1424 842 1503">8. Loss from the activity of owning and maintain race horses</td><td data-bbox="842 1424 978 1503"></td></tr> <tr><td data-bbox="284 1503 842 1536">9. Brought forward depreciation</td><td data-bbox="842 1503 978 1536"></td></tr> <tr><td data-bbox="284 1536 842 1570">10. Brought forward allowances u/s 35(4)</td><td data-bbox="842 1536 978 1570"></td></tr> </tbody> </table> <p>*Options will be available as per the provisions of the Act.</p>	Nature*	Amount	1. House property		2. Loss from business (excluding income from life insurance business u/s 115B, speculation income and income from specified business)		3. Loss from life insurance business u/s 115B		4. Loss from speculation business		5. Loss from specified business loss u/s 35AD		6. Short term capital loss		7. Long term capital loss		8. Loss from the activity of owning and maintain race horses		9. Brought forward depreciation		10. Brought forward allowances u/s 35(4)			<BFLA.2>												
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<INS-BFLA.5 >		This figure will go to <a href="#">Schedule CFL</a>	<BFLA.5>																																		
<INS-BFLA.6 >		It will be pre-filled to <a href="#">Schedule TI</a>	<BFLA.6>																																		

Ins. No.	Instructions to fill the relevant row	Instructions regarding applicability of different schedules	Go back to form																		
<INS-CFL.1>	<table border="1"> <thead> <tr> <th data-bbox="284 282 855 315">Nature of loss*</th> <th data-bbox="855 282 975 315">Amount</th> </tr> </thead> <tbody> <tr> <td data-bbox="284 315 855 349">1. Loss from House property</td> <td data-bbox="855 315 975 349"></td> </tr> <tr> <td data-bbox="284 349 855 439">2. Loss from Business (excluding income from life insurance business u/s 115B, speculation income and income from specified business)</td> <td data-bbox="855 349 975 439"></td> </tr> <tr> <td data-bbox="284 439 855 472">3. Loss from life insurance business u/s 115B</td> <td data-bbox="855 439 975 472"></td> </tr> <tr> <td data-bbox="284 472 855 506">4. Loss from Speculation business</td> <td data-bbox="855 472 975 506"></td> </tr> <tr> <td data-bbox="284 506 855 539">5. Loss from Specified business</td> <td data-bbox="855 506 975 539"></td> </tr> <tr> <td data-bbox="284 539 855 573">6. Short term capital loss</td> <td data-bbox="855 539 975 573"></td> </tr> <tr> <td data-bbox="284 573 855 607">7. Long term capital gain loss</td> <td data-bbox="855 573 975 607"></td> </tr> <tr> <td data-bbox="284 607 855 651">8. Loss from the activity of owning and maintain race horses</td> <td data-bbox="855 607 975 651"></td> </tr> </tbody> </table>	Nature of loss*	Amount	1. Loss from House property		2. Loss from Business (excluding income from life insurance business u/s 115B, speculation income and income from specified business)		3. Loss from life insurance business u/s 115B		4. Loss from Speculation business		5. Loss from Specified business		6. Short term capital loss		7. Long term capital gain loss		8. Loss from the activity of owning and maintain race horses		If taxpayer opts for option 2(a), then CFL.3 and CFL.4 should be filled	<a href="#">&lt;CFL.1&gt;</a> ≥
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<INS-CFL.4>	Applicable assessment years drop down shall be provided		<a href="#">&lt;CFL.4&gt;</a> ≥																		
<INS-UD.5>	This amount will be populated as BFLA.5		<a href="#">&lt;UD.5&gt;</a>																		
<INS-UD.9>	This amount will be populated as BFLA.6		<a href="#">&lt;UD.9&gt;</a>																		
<b>Exemptions and deductions</b>																					

<INS- EI.1>	Relevant clause of section 10	Amount	Where the taxpayer selects the option "Income not chargeable to tax under DTAA", the figure will be automatically prefilled from <a href="#">Schedule DTAA</a>	<INS.EI. 1>																														
	1. Clause (1) -Agricultural income																																	
	2. Clause (2) - Income from HUF or estate																																	
	3. Clause (2A) - Income of partner from firm																																	
	4. Clause (4)(ii) - Interest from Non- Resident (External) Account																																	
	5. Clause (4B) - Interest from savings certificates																																	
	6. Clause (4C) - Interest payable on rupee denominated bond																																	
	7. Clause (4D) - Income of specified fund from asset in IFSC																																	
	8. Clause (4E) - Income from non deliverable forward contracts																																	
	9. Clause (4F) - Royalty/ Interest on aircraft lease in IFSC																																	
	10. Clause (4G) - Income from portfolio maintained in IFSC																																	
	11. Clause (6)																																	
	a. Sub-clause (ii)- Remuneration from foreign state																																	
	b. Sub-clause (vi) - Income from foreign enterprise																																	
	c. Sub-clause (viii) - Salary from foreign ship																																	
	d. Sub-clause (xi) - Remuneration from foreign state during training in India																																	
	12. Clause (6C) - Income from Royalty/ FTS																																	
	13. Clause (6D) - Royalty/ FTS from NTRO																																	
	14. Clause (10BB) - Payment for Bhopal Gas Leak Disaster																																	
	15. Clause (10BC) - Compensation for disaster																																	
	16. Clause (10D) - Life insurance policy																																	
	17. Clause (11) - Provident Fund under Provident Fund Act																																	
	18. Clause (11A) - Sukanya Samridhi Account Rules, 2014																																	
	19. Clause (12) - Recognised Provident Fund																																	
	20. Clause (12A) - Closure or opting out of New Pension Scheme																																	
	21. Clause (12B) - Partial withdrawal from New Pension Scheme Account																																	
	22. Clause (13) - Approved superannuation fund																																	
	23. Clause (14) - Office expenses																																	
	24. Clause (15) - Income from notified financial instruments																																	
	a. Sub-clause (i) - Income from notified financial instruments																																	
	b. Sub-clause (iib) - Capital Investment Bonds																																	
	c. Sub-clause (iic) - Relief Bonds																																	
	d. Sub-clause (iid) - Income from notified bonds																																	
	e. Sub-clause (iii) - Securities under the Issue Department of Central Bank of Ceylon																																	
	f. Sub-clause (iiia) - Foreign Central Banks																																	
	g. Sub-clause (iiib) - Nordic Investment Bank																																	
	h. Sub-clause (iiic) - European Investment Bank																																	
	i. Sub-clause (iv) - Interest payable																																	
			Depending upon the option selected, the following schedules should be filled:																															
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	j. Sub-clause (v) - Interest on securities and deposits for Bhopal gas leak victims		
	k. Sub-clause (vi) - Gold Deposit Bonds		
	l. Sub-clause (vii) - Interest on specified bonds		
	m. Sub-clause (viii) - Interest on deposit in Offshore Banking Unit in SEZ		
	25. Clause (16) - scholarships		
	26. Clause (17) – MP/MLA allowance		
	27. Clause (17A) – award/reward		
	28. Clause (18) – gallantry pension		
	29. Clause (19) – family pension of members of armed forces		
	30. Clause (19A) – annual value of palace		
	31. Clause (20)-Local Authority		
	32. Clause (23AA) – income from armed forces Fund		
	33. Clause (23AAB) – income from LIC pension fund		
	34. Clause (23BB) – income of khadi and village development authority		
	35. Clause (23BBA) – income body administering public religious or charitable trusts or societies		
	36. Clause (23BBB) – income of European Economic Community derived in India		
	37. Clause (23BBC) – income of SAARC Fund for Regional projects		
	38. Clause (23BBE) – income of IRDAI		
	39. Clause (23BBF) – income of North-Eastern Development Finance Corporation		
	40. Clause (23BBG) – income of Central Electricity Regulatory Commission		
	41. Clause (23BBH) – income of Prasar Bharati		
	42. Clause (23EA) – income of Investor Protection Fund from contributions		
	43. Clause (23F) – income of venture capital fund/company from dividends or LTCG (power generation/telecom/infrastructure)		
	44. Clause (23FA) - income of venture capital fund/company from dividends or LTCG (software/IT/pharma/bio-tech/agriculture)		
	45. Clause (23FBA) – income of an investment fund other than PGBP		
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	49. Clause (23FCA) – income of a real estate investment trust		
	50. Clause (23FD) – distributed income received by a unit holder from a business trust		
	51. Clause (23FE) – dividend/interest/LTCG of a specified person from an investment made in India		
	52. Clause (23FF) – capital gains of a non-resident or specified fund on transfer of shares of resident company		

Ins. No.	Instructions to fill the relevant row	Instructions regarding applicability of different schedules	Go back to form
	53. Clause (25) – interest on securities held by provident fund and capital gains from transfer of such securities		
	54. Clause (25A) – income of Employees' State Insurance Fund		
	55. Clause (26) – income of member of Scheduled Tribe		
	56. Clause (26AAA) – income of Sikkimese		
	57. Clause (26AAB) – income of APMC or board		
	58. Clause (26B) – income of a body established for promoting the interests of SCs or STs or Backward classes		
	59. Clause (26BB) – income of corporation for minority welfare		
	60. Clause (26BBB) – income of corporation for welfare of ex-servicemen		
	61. Clause (27) – income of co-operative society for welfare of SCs or STs		
	62. Clause (30) – subsidy received from Tea Board		
	63. Clause (31) – subsidy received from Coffee/Rubber/Spices Board		
	64. Clause (32) – income of minor child upto Rs. 1500		
	65. Clause (33) – income from transfer of a unit of the Unit Scheme, 1964		
	66. Clause (34A) – income of a shareholder on buy back of shares		
	67. Clause (36) – LTCG from transfer of equity share purchased in 2003-04		
	68. Clause (37) – capital gains of individual or HUF from transfer of agricultural land		
	69. Clause (38) – LTCG from transfer of an equity share or unit of equity-oriented fund or business trust chargeable to STT		
	70. Clause (39) – specified income from an international sporting event held in India		
	71. Clause (40) – income of a subsidiary company received from holding company for settlement of dues of power generation		
	72. Clause (42) – specified income of a body established under a treaty or conventions between India and other countries		
	73. Clause (43) – loan received in reverse mortgage		
	74. Clause (44) – income received for, or on behalf of, the New Pension System Trust		
	75. Clause (48) – income of foreign company in Indian currency on sale of crude oil or any other goods/services		
	76. Clause (48A) – income of foreign company for storage of crude oil in India and sale therefrom in India		
	77. Clause (48B) - income of foreign company for sale of crude oil in India, other than as per clause (48A)		
	78. Clause (48C) – income of Indian Strategic Petroleum Reserves Limited for replenishment of crude oil		

Ins. No.	Instructions to fill the relevant row	Instructions regarding applicability of different schedules	Go back to form
	79. Clause (48D) – income of an institution established for financing infrastructure and development		
	80. Clause (48E) – income of a developmental financing institution, licensed by RBI		
	81. Clause (50) – income from specified service or e-commerce supply, chargeable to equalisation levy		
	<b>DTAA/DTAC</b>		
	82. Income not chargeable to tax under DTAA		
	<b>Others</b>		
	83. Any other exempt income		

Ins. No.	Instructions to fill the relevant row	Instructions regarding applicability of different schedules	Go back to form
<INS-SCH.D TAA>	The details of income not chargeable to tax under DTAA shall be furnished in this schedule		<a href="#">&lt;SCH.D TAA&gt;</a>
<INS-SCH.D TOS>	The details of income chargeable to tax under DTAA shall be furnished in this schedule		<a href="#">&lt;SCH.D TOS&gt;</a>
<INS-AGR.1 >	One or more of the following options should be selected: 1. Rent or revenue derived from land 2. Income derived from land by agriculture 3. Income from any related process u/s 2(1A)(b)(ii) 4. Income from sale as provided u/s 2(1A)(b)(iii) 5. Income derived from building as provided u/s 2(1A)(c)		<a href="#">&lt;AGR.1 &gt;</a>
<INS.A GR.5>	One or more of the following options should be selected: 1. Land is owned by self 2. Land is held on lease		<a href="#">&lt;AGR.5 &gt;</a>
<INS.A GR.6>	One or more of the following options should be selected: 1. Land is irrigated 2. Land is rainfed		<a href="#">&lt;AGR.6 &gt;</a>
<INS.A GR.11 >	One or more of the following options should be selected: 1. Rule 7A: Income from the manufacture of rubber 2. Rule 7B: Income from the manufacture of coffee 3. Rule 8: Income from the manufacture of tea		<a href="#">&lt;AGR.11 &gt;</a>
<INS-LIP.3>	To be applicable only for policy issued on or after 1 <sup>st</sup> February, 2021		<a href="#">&lt;LIP.3&gt;</a>
<INS-LA.1>	One of the following options should be selected: i. Panchayat as referred to in clause (d) of article 243 of the Constitution ii. Municipality as referred to in clause (e) of article 243P of the Constitution iii. Municipal Committee and District Board responsible for control or management of a Municipal or local fund Cantonment Board as defined in section 3 of the Cantonments Act, 1924		<a href="#">&lt;LA.1&gt;</a>
<INS-LA.2>	One or more of the following options should be selected: i. Income from house property ii. Capital gains iii. Income from other sources iv. Trade or business		<a href="#">&lt;LA.2&gt;</a>
<INS-PTIF.1 >	One or more of the following options should be selected: 1. House property 2. Capital gains a. Short term i. Section 111A ii. Other than section 111A b. Long term i. Section 112A ii. Other than section 112A 3. Other sources a. Dividend b. Others		<a href="#">&lt;PTIF.1 &gt;</a>



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<INS-PTIU.1>	Following options shall be provided in the drop-down menu: <ol style="list-style-type: none"> <li>1. Income from business or profession</li> <li>2. Capital gains</li> <li>3. Dividend received or receivable from a special purpose vehicle by the business trust where the special purpose vehicle has not exercised the option under section 115BAA</li> <li>4. Income from other sources (other than income at sl. No. 3)</li> <li>5. others</li> </ol>		<PTIU.1 ≥																																																																																																						
<b>Chapter VI-A</b>																																																																																																									
<INS-VIA.1>	One or more of the following options should be selected: - <table border="1" data-bbox="284 640 971 1738" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 80%;">Section</th> <th style="width: 20%;">Amount</th> </tr> </thead> <tbody> <tr><td>1. 80C</td><td></td></tr> <tr><td>2. 80CCC</td><td></td></tr> <tr><td>3. 80CCD(1)</td><td></td></tr> <tr><td>4. 80CCD(1B)</td><td></td></tr> <tr><td>5. 80CCD(2)</td><td></td></tr> <tr><td>6. 80D</td><td></td></tr> <tr><td>7. 80DD</td><td></td></tr> <tr><td>8. 80DDB</td><td></td></tr> <tr><td>9. 80E</td><td></td></tr> <tr><td>10. 80EE</td><td></td></tr> <tr><td>11. 80EEA</td><td></td></tr> <tr><td>12. 80EEB</td><td></td></tr> <tr><td>13. 80G</td><td></td></tr> <tr><td>14. 80GG</td><td></td></tr> <tr><td>15. 80GGA</td><td></td></tr> <tr><td>16. 80GGB</td><td></td></tr> <tr><td>17. 80GGC</td><td></td></tr> <tr><td>18. 80IA</td><td></td></tr> <tr><td>19. 80IAB</td><td></td></tr> <tr><td>20. 80IB</td><td></td></tr> <tr><td>21. 80IAC</td><td></td></tr> <tr><td>22. 80IBA</td><td></td></tr> <tr><td>23. 80IC/ 80IE</td><td></td></tr> <tr><td>24. 80ID</td><td></td></tr> <tr><td>25. 80JJA</td><td></td></tr> <tr><td>26. 80JJAA</td><td></td></tr> <tr><td>27. 80LA(1)</td><td></td></tr> <tr><td>28. 80LA(1A)</td><td></td></tr> <tr><td>29. 80M</td><td></td></tr> <tr><td>30. 80P</td><td></td></tr> <tr><td>31. 80PA</td><td></td></tr> <tr><td>32. 80QQB</td><td></td></tr> <tr><td>33. 80RRB</td><td></td></tr> <tr><td>34. 80TTA</td><td></td></tr> <tr><td>35. 80TTB</td><td></td></tr> <tr><td>36. 80U</td><td></td></tr> </tbody> </table>	Section	Amount	1. 80C		2. 80CCC		3. 80CCD(1)		4. 80CCD(1B)		5. 80CCD(2)		6. 80D		7. 80DD		8. 80DDB		9. 80E		10. 80EE		11. 80EEA		12. 80EEB		13. 80G		14. 80GG		15. 80GGA		16. 80GGB		17. 80GGC		18. 80IA		19. 80IAB		20. 80IB		21. 80IAC		22. 80IBA		23. 80IC/ 80IE		24. 80ID		25. 80JJA		26. 80JJAA		27. 80LA(1)		28. 80LA(1A)		29. 80M		30. 80P		31. 80PA		32. 80QQB		33. 80RRB		34. 80TTA		35. 80TTB		36. 80U		The following schedules should be filled: <table border="1" data-bbox="1010 640 1249 1084" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">Section selected</th> <th style="width: 70%;">Schedule</th> </tr> </thead> <tbody> <tr><td>80D</td><td><a href="#">80D</a></td></tr> <tr><td>80G</td><td><a href="#">80G</a></td></tr> <tr><td>80GGA</td><td><a href="#">80GGA</a></td></tr> <tr><td>80GGB</td><td><a href="#">80GGB</a></td></tr> <tr><td>80GGC</td><td><a href="#">80GGC</a></td></tr> <tr><td>80IA</td><td><a href="#">80IA</a></td></tr> <tr><td>80IB</td><td><a href="#">80IB</a></td></tr> <tr><td>80IC/IE</td><td><a href="#">80IC</a></td></tr> <tr><td>80IAB</td><td><a href="#">80IAB</a></td></tr> <tr><td>80JJAA</td><td><a href="#">80JJAA</a></td></tr> <tr><td>80LA</td><td><a href="#">80LA</a></td></tr> <tr><td>80P</td><td><a href="#">80P</a></td></tr> <tr><td>80M</td><td><a href="#">80M</a></td></tr> </tbody> </table>	Section selected	Schedule	80D	<a href="#">80D</a>	80G	<a href="#">80G</a>	80GGA	<a href="#">80GGA</a>	80GGB	<a href="#">80GGB</a>	80GGC	<a href="#">80GGC</a>	80IA	<a href="#">80IA</a>	80IB	<a href="#">80IB</a>	80IC/IE	<a href="#">80IC</a>	80IAB	<a href="#">80IAB</a>	80JJAA	<a href="#">80JJAA</a>	80LA	<a href="#">80LA</a>	80P	<a href="#">80P</a>	80M	<a href="#">80M</a>	<VIA.1 ≥
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<INS-80D.1>	One or more of the following options should be selected: <ul style="list-style-type: none"> <li>• Self and Family</li> <li>• Parent</li> </ul>		<80D.1 ≥																																																																																																						

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<INS-80D.3>	One or more of the following options should be selected: <ol style="list-style-type: none"> <li>1. Payment for medical insurance premium (mode other than cash)/ contribution to CGHS</li> <li>2. Payment made for preventive health check up</li> <li>3. Medical expenditure on the health of Resident senior citizen for whom no amount is paid to effect/keep in force health insurance) (mode of payment other than cash)</li> </ol>		<a href="#">&lt;80D.3&gt;</a>
<INS-80G.3>	One or more of the following options should be selected fields: - <ol style="list-style-type: none"> <li>1. Donation entitled for 100% deduction without qualifying limit</li> <li>2. Donation entitled for 50% deduction without qualifying limit</li> <li>3. Donation entitled for 100% deduction subject to qualifying limit</li> <li>4. Donation entitled for 50% deduction subject to qualifying limit:               <ol style="list-style-type: none"> <li>i. Donee is approved u/s 80G(2)(a)(iv)</li> <li>ii. Other than (i) above</li> </ol> </li> </ol>		<a href="#">&lt;80G.3&gt;</a>
<INS-80G.4>	One of the following options should be selected fields: - <ol style="list-style-type: none"> <li>1. Cash</li> <li>2. Other modes</li> </ol>		<a href="#">&lt;80G.4&gt;</a>
<INS-80GGA.4>	One or more of the following options should be selected: - <ol style="list-style-type: none"> <li>1. Clause (a) of sub-section (2) of section 80 GGA</li> <li>2. Clause (aa) of sub-section (2) of section 80 GGA</li> <li>3. Clause (b) of sub-section (2) of section 80 GGA</li> <li>4. Clause (bb) of sub-section (2) of section 80 GGA</li> <li>5. Clause (c) of sub-section (2) of section 80 GGA</li> <li>6. Clause (cc) of sub-section (2) of section 80 GGA</li> <li>7. Clause (d) of sub-section (2) of section 80 GGA</li> <li>Clause (e) of sub-section (2) of section 80 GGA</li> </ol>		<a href="#">&lt;80GG A.4&gt;</a>
<INS-80GGA.5>	One of the following options should be selected: - <ol style="list-style-type: none"> <li>1. Cash</li> <li>2. Other modes</li> </ol>		<a href="#">&lt;80GG A.5&gt;</a>
<INS-80GGB.4>	One of the following options should be selected: - <ol style="list-style-type: none"> <li>1. Cash</li> <li>2. Other modes</li> </ol>		<a href="#">&lt;80GG B.4&gt;</a>
<INS-80GGC.4>	One of the following options should be selected: - <ol style="list-style-type: none"> <li>1. Cash</li> <li>2. Other modes</li> </ol>		<a href="#">&lt;80GG C.4&gt;</a>
<INS-80IA.1>	One or more of the following options should be selected: - <ol style="list-style-type: none"> <li>1. 80IA(4)(i) [Infrastructure facility]</li> <li>2. 80IA(4)(iv) [Power]</li> <li>3. 80IA(4)(v) [Revival of power generating plant]</li> </ol>		<a href="#">&lt;80IA.1&gt;</a>
<INS-80IB.1>	One or more of the following options should be selected: - <ol style="list-style-type: none"> <li>1. 80IB(4) [Industrial undertaking located in Jammu &amp; Kashmir and Ladakh]</li> <li>2. 80IB(8A) [Company carrying on scientific research]</li> <li>3. 80IB(9) [Undertaking which begins commercial production or refining of mineral oil]</li> <li>4. 80IB(10) [Undertaking developing and building housing projects]</li> <li>5. 80IB(11A) [Undertaking engaged in processing, preservation and packaging of foods, vegetables, meat and meat products, poultry, marine or dairy products]</li> <li>80IB(11) [Undertaking engaged in integrated business of handling, storage and transportation of food grains]</li> </ol>		<a href="#">&lt;80IB.1&gt;</a>

Ins. No.	Instructions to fill the relevant row	Instructions regarding applicability of different schedules	Go back to form
<INS-80IC.1>	One or more of the following options should be selected: - <ol style="list-style-type: none"> <li>1. Sikkim</li> <li>2. Himachal Pradesh</li> <li>3. Uttaranchal</li> <li>4. North East               <ol style="list-style-type: none"> <li>a. Assam</li> <li>b. Arunachal Pradesh</li> <li>c. Manipur</li> <li>d. Mizoram</li> <li>e. Meghalaya</li> <li>f. Nagaland</li> <li>g. Tripura</li> </ol> </li> </ol>		<a href="#">&lt;80IC.1&gt;</a>
<INS-80LA.1>	One or more of the following options should be selected: - <ol style="list-style-type: none"> <li>1. Section 80LA(1)</li> <li>2. Section 80LA(1A)</li> </ol>		<a href="#">&lt;80LA.1&gt;</a>
<INS-80LA.2>	One or more of the following options should be selected: - <ol style="list-style-type: none"> <li>1. Scheduled bank having Overseas Banking Unit in SEZ</li> <li>2. Any foreign bank having Overseas Banking Unit in SEZ</li> <li>3. A Unit of IFSC</li> </ol>		<a href="#">&lt;80LA.2&gt;</a>
<INS-80LA.3>	One or more of the following options should be selected: - <ol style="list-style-type: none"> <li>4. from an Offshore Banking Unit in a Special Economic Zone; or</li> <li>5. from the business referred to in sub-section (1) of section 6 of the Banking Regulation Act, 1949 (10 of 1949) with an undertaking located in a Special Economic Zone or any other undertaking which develops, develops and operates or develops, operates and maintains a Special Economic Zone; or</li> <li>6. from any Unit of the International Financial Services Centre from its business for which it has been approved for setting up in such a Centre in a Special Economic Zone;</li> <li>7. arising from the transfer of an asset, being an aircraft 48 or a ship, which was leased by a unit referred to in clause (c) to a person, subject to the condition that the unit has commenced operation on or before the 31st day of March, 2024.</li> </ol>		<a href="#">&lt;80LA.3&gt;</a>

Ins. No.	Instructions to fill the relevant row	Instructions regarding applicability of different schedules	Go back to form																												
<INS-80P.1>	<p>One or more of the following options should be selected: -</p> <table border="1" data-bbox="284 309 978 1205"> <thead> <tr> <th data-bbox="284 309 842 342">Provision</th> <th data-bbox="842 309 978 342">Amount</th> </tr> </thead> <tbody> <tr> <td data-bbox="284 342 842 376">Sec.80P(2)(a)(i) Banking/Credit Facilities to its members</td> <td data-bbox="842 342 978 376"></td> </tr> <tr> <td data-bbox="284 376 842 409">Sec.80P(2)(a)(ii) Cottage Industry</td> <td data-bbox="842 376 978 409"></td> </tr> <tr> <td data-bbox="284 409 842 465">Sec.80P(2)(a)(iii) Marketing of Agricultural produce grown by its members</td> <td data-bbox="842 409 978 465"></td> </tr> <tr> <td data-bbox="284 465 842 544">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.</td> <td data-bbox="842 465 978 544"></td> </tr> <tr> <td data-bbox="284 544 842 600">Sec.80P(2)(a)(v) Processing , without the aid of power, of the agricultural Produce of its members.</td> <td data-bbox="842 544 978 600"></td> </tr> <tr> <td data-bbox="284 600 842 656">Sec.80P(2)(a)(vi) Collective disposal of Labour of its members</td> <td data-bbox="842 600 978 656"></td> </tr> <tr> <td data-bbox="284 656 842 712">Sec.80P(2)(a)(vii) Fishing or allied activities for the purpose of supplying to its members.</td> <td data-bbox="842 656 978 712"></td> </tr> <tr> <td data-bbox="284 712 842 913">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</td> <td data-bbox="842 712 978 913"></td> </tr> <tr> <td data-bbox="284 913 842 969">Sec.80P(2)(c)(i)Consumer Cooperative Society Other than specified in 80P(2a) or 80P(2b)</td> <td data-bbox="842 913 978 969"></td> </tr> <tr> <td data-bbox="284 969 842 1025">Sec.80P(2)(c)(ii)Other Cooperative Society engaged in activities Other than specified in 80P(2a) or 80P(2b)</td> <td data-bbox="842 969 978 1025"></td> </tr> <tr> <td data-bbox="284 1025 842 1081">Sec.80P(2)(d)Interest/Dividend from Investment in other co-operative society</td> <td data-bbox="842 1025 978 1081"></td> </tr> <tr> <td data-bbox="284 1081 842 1171">Sec.80P(2)(e)Income from Letting of godowns/ warehouses for storage, processing / facilitating the marketing of commodities</td> <td data-bbox="842 1081 978 1171"></td> </tr> <tr> <td data-bbox="284 1171 842 1205">Sec.80P(2)(f)Others</td> <td data-bbox="842 1171 978 1205"></td> </tr> </tbody> </table>	Provision	Amount	Sec.80P(2)(a)(i) Banking/Credit Facilities to its members		Sec.80P(2)(a)(ii) Cottage Industry		Sec.80P(2)(a)(iii) Marketing of Agricultural produce grown by its members		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.		Sec.80P(2)(a)(v) Processing , without the aid of power, of the agricultural Produce of its members.		Sec.80P(2)(a)(vi) Collective disposal of Labour of its members		Sec.80P(2)(a)(vii) Fishing or allied activities for the purpose of supplying to its members.		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		Sec.80P(2)(c)(i)Consumer Cooperative Society Other than specified in 80P(2a) or 80P(2b)		Sec.80P(2)(c)(ii)Other Cooperative Society engaged in activities Other than specified in 80P(2a) or 80P(2b)		Sec.80P(2)(d)Interest/Dividend from Investment in other co-operative society		Sec.80P(2)(e)Income from Letting of godowns/ warehouses for storage, processing / facilitating the marketing of commodities		Sec.80P(2)(f)Others		multiple options shall be provided to the taxpayer	<80P.1 ≥
Provision	Amount																														
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<INS-80M.1>	<p>The drop down will consist of the following:</p> <ol style="list-style-type: none"> <li>1. Domestic company</li> <li>2. Foreign company</li> <li>3. Business Trust</li> </ol>		<80M.1 ≥																												
<INS-80M.4>	Please provide the PAN of the entity from which dividend has been received. In case of foreign company/ business trust, which does not have a PAN, please provide relevant identification number of the said company		<80M.4 ≥																												
<b>Books of account and audit</b>																															
<INS-BOA.1>	<p>One or more of the following options should be selected:</p> <ol style="list-style-type: none"> <li>1. Cash Book</li> <li>2. Bank Book</li> <li>3. Ledger</li> <li>4. Journal Day Book</li> <li>5. Others</li> </ol>		<BOA.1 ≥																												
<INS-BOA.2>	<p>One or more of the following options should be selected:</p> <ol style="list-style-type: none"> <li>1. legal,</li> <li>2. medical,</li> <li>3. engineering</li> <li>4. architectural profession</li> <li>5. the profession of accountancy</li> <li>6. technical consultancy</li> <li>7. interior decoration</li> <li>8. any other profession</li> </ol>		<BOA.2 ≥																												

Ins. No.	Instructions to fill the relevant row	Instructions regarding applicability of different schedules	Go back to form
<INS-OA.1>	One or more of the following options should be selected: <ol style="list-style-type: none"> <li>1. Banking Regulation Act, 1949</li> <li>2. Central Excise Act, 1944 Central Sales Tax Act, 1956</li> <li>3. Central Goods and Services Tax Act, 2017</li> <li>4. Charitable And Religious Trusts Act, 1920</li> <li>5. Companies Act, 2013</li> <li>6. Electricity Act, 2003</li> <li>7. Employees Provident Fund and Miscellaneous Provisions Act, 1952</li> <li>8. Foreign Exchange Management Act, 1999</li> <li>9. Government Superannuation Fund Act, 1956</li> <li>10. Integrated Goods and Services Tax Act, 2017</li> <li>11. Payment of Gratuity Act, 1972</li> <li>12. SEBI Act, 1992</li> <li>13. Securities Contract (Regulation) Act, 1956</li> <li>14. State Goods and Services Tax Act, 2017</li> <li>15. Union Territories Goods and Services Tax Act, 2017</li> </ol> Others		<OA.1>
<INS-OIA.1>	One or more of the following options should be selected: <ol style="list-style-type: none"> <li>1. 10AA</li> <li>2. 44DA</li> <li>3. 50B</li> <li>4. 80-IA</li> <li>5. 80-IB</li> <li>6. 80-IC</li> <li>7. 80-IE</li> <li>8. 80-IAB</li> <li>9. 80-IAC</li> <li>10. 80JJAA</li> <li>11. 80LA</li> <li>12. 115JB</li> <li>13. 115VW</li> <li>14. 33ABA</li> <li>15. Any other</li> </ol>		<OIA.1 ≥
	<b>Directorship details</b>		
<INS-SCH.DIR>	Details of all the companies in which the taxpayer has been a director at any time during the previous year, shall be mandatorily required to be filled.		<SCH.DIR>
<INS-DIR.2>	The drop down shall have the following options: <ol style="list-style-type: none"> <li>1. Domestic company</li> <li>2. Foreign company</li> </ol> Option to be provided to choose more than one option. The details of PAN, shares etc would have to be filled for each option.		<DIR.2 ≥
<INS-IF.3>	One or more of the following options should be selected: <ol style="list-style-type: none"> <li>1. Hindu undivided family (HUF),</li> <li>2. Firm</li> <li>3. Association of persons (AOP) or a body of individuals (BOI), whether incorporated or not,</li> <li>4. Co-operative society</li> </ol>	Where option 3 is selected, <a href="#">Schedule MAB</a> should be filled.	<IF.3>
	<b>DTAA Related details</b>		
<INS-NRI.1>	One or more of the country codes should be selected.		<NRI.1 ≥
<INS-NRI.5>	This field is to be filled by all non-resident individuals who are citizen of India or persons of Indian origin as per inputs in NRI.3/NRI.4		<NRI.5 ≥

Ins. No.	Instructions to fill the relevant row	Instructions regarding applicability of different schedules	Go back to form														
<INS-NRI.6>	This field is to be filled by all non-resident individuals who are citizen of India or persons of Indian origin as per inputs in NRI.3/NRI.4		<a href="#">&lt;NRI.6&gt;</a>														
<INS-NRC.1>	One or more of the country codes should be selected.		<a href="#">&lt;NRC.1&gt;</a>														
<INS-NRC.2>	Taxpayer Identification Number issued by the country of residence should be filled.		<a href="#">&lt;NRC.2&gt;</a>														
<INS-PE.3>	The drop down shall have the following options: 1. Fixed place PE 2. Agency PE 3. Service PE 4. Construction PE 5. Any other PE		<a href="#">&lt;PE.3&gt;</a>														
<INS-PE.4>	PE.5 and PE.6 are required to be filled only when the answer to the question in PE.4 is yes		<a href="#">&lt;PE.4&gt;</a>														
<b>Special category of taxpayers</b>																	
<INS-RA.2>	The drop down shall have the following options: i. Agent of the non-resident, including a person who is treated as an agent under section 163 [Section 160(1)(i)] ii. in respect of the income of a minor, lunatic or idiot, the guardian or manager [Section 160(1)(ii)] iii. in respect of income which the Court of Wards, the Administrator- General, the Official Trustee or any receiver or manager (including any person, who manages property on behalf of another) [Section 160(1)(iii)] iv. trustee appointed under a trust [Section 160(1)(iv)] v. trustee appointed under an oral trust [Section 160(1)(v)]	Where the taxpayer selects option (iii) or (iv) then <a href="#">Schedule PT</a> shall be required to be filled	<a href="#">&lt;RA.2&gt;</a>														
<INS-OL.1>	One or more of the following options should be selected: - <table border="1" data-bbox="284 1272 975 1361"> <thead> <tr> <th data-bbox="284 1272 831 1305">Nature of opening balance</th> <th data-bbox="831 1272 975 1305">Amount</th> </tr> </thead> <tbody> <tr> <td data-bbox="284 1305 831 1339">1. Cash in hand</td> <td data-bbox="831 1305 975 1339"></td> </tr> <tr> <td data-bbox="284 1339 831 1361">2. Bank</td> <td data-bbox="831 1339 975 1361"></td> </tr> </tbody> </table>	Nature of opening balance	Amount	1. Cash in hand		2. Bank			<a href="#">&lt;OL.1&gt;</a>								
Nature of opening balance	Amount																
1. Cash in hand																	
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<INS-OL.2>	One or more of the following options should be selected: - <table border="1" data-bbox="284 1406 975 1585"> <thead> <tr> <th data-bbox="284 1406 831 1440">Nature of receipts</th> <th data-bbox="831 1406 975 1440">Amount</th> </tr> </thead> <tbody> <tr> <td data-bbox="284 1440 831 1473">1. Interest</td> <td data-bbox="831 1440 975 1473"></td> </tr> <tr> <td data-bbox="284 1473 831 1507">2. Dividend</td> <td data-bbox="831 1473 975 1507"></td> </tr> <tr> <td data-bbox="284 1507 831 1541">3. Sale of assets</td> <td data-bbox="831 1507 975 1541"></td> </tr> <tr> <td data-bbox="284 1541 831 1574">4. Realization of dues/debtors</td> <td data-bbox="831 1541 975 1574"></td> </tr> <tr> <td data-bbox="284 1574 831 1592">5. Others</td> <td data-bbox="831 1574 975 1592"></td> </tr> </tbody> </table>	Nature of receipts	Amount	1. Interest		2. Dividend		3. Sale of assets		4. Realization of dues/debtors		5. Others			<a href="#">&lt;OL.2&gt;</a>		
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5. Others																	
<INS-OL.4>	One or more of the following options should be selected: - <table border="1" data-bbox="284 1630 975 1839"> <thead> <tr> <th data-bbox="284 1630 831 1664">Nature of payments</th> <th data-bbox="831 1630 975 1664">Amount</th> </tr> </thead> <tbody> <tr> <td data-bbox="284 1664 831 1697">1. Repayment of secured loans</td> <td data-bbox="831 1664 975 1697"></td> </tr> <tr> <td data-bbox="284 1697 831 1731">2. Repayment of unsecured loans</td> <td data-bbox="831 1697 975 1731"></td> </tr> <tr> <td data-bbox="284 1731 831 1765">3. Repayment to creditors</td> <td data-bbox="831 1731 975 1765"></td> </tr> <tr> <td data-bbox="284 1765 831 1798">4. Commission</td> <td data-bbox="831 1765 975 1798"></td> </tr> <tr> <td data-bbox="284 1798 831 1832">5. Reduction of liability (Section 156A)</td> <td data-bbox="831 1798 975 1832"></td> </tr> <tr> <td data-bbox="284 1832 831 1850">6. Others</td> <td data-bbox="831 1832 975 1850"></td> </tr> </tbody> </table>	Nature of payments	Amount	1. Repayment of secured loans		2. Repayment of unsecured loans		3. Repayment to creditors		4. Commission		5. Reduction of liability (Section 156A)		6. Others			<a href="#">&lt;OL.4&gt;</a>
Nature of payments	Amount																
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2. Repayment of unsecured loans																	
3. Repayment to creditors																	
4. Commission																	
5. Reduction of liability (Section 156A)																	
6. Others																	
<INS-OL.5>	One or more of the following options should be selected: - <table border="1" data-bbox="284 1888 975 1973"> <thead> <tr> <th data-bbox="284 1888 831 1921">Nature of closing balance</th> <th data-bbox="831 1888 975 1921">Amount</th> </tr> </thead> <tbody> <tr> <td data-bbox="284 1921 831 1955">1. Cash in hand</td> <td data-bbox="831 1921 975 1955"></td> </tr> <tr> <td data-bbox="284 1955 831 1980">2. Bank</td> <td data-bbox="831 1955 975 1980"></td> </tr> </tbody> </table>	Nature of closing balance	Amount	1. Cash in hand		2. Bank			<a href="#">&lt;OL.5&gt;</a>								
Nature of closing balance	Amount																
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2. Bank																	

Ins. No.	Instructions to fill the relevant row	Instructions regarding applicability of different schedules	Go back to form
<INS-IFSC.1>	One or more of the following options should be selected: 1. Specified fund as defined in section 10(4D) 2. Offshore banking Unit located in IFSC 3. Portfolio manager as referred to in section 10(4G) 4. Any other unit located in IFSC		<a href="#">&lt;IFSC.1</a> <a href="#">≥</a>
<INS-SH2.2>	One or more of the following options should be selected: a. non-resident b. venture capital company c. venture capital fund d. specified company e. any other person		<a href="#">&lt;SH2.2</a> <a href="#">≥</a>
<INS-SH2.13>	One or more of the following options should be selected: a. non-resident b. venture capital company c. venture capital fund d. specified company e. any other person		<a href="#">&lt;SH2.13</a> <a href="#">≥</a>
<INS-SH2.24>	One or more of the following options should be selected: a. non-resident b. venture capital company c. venture capital fund d. specified company e. any other person		<a href="#">&lt;SH2.24</a> <a href="#">≥</a>
<INS-NTR.1>	One of the following needs to be selected: 1. Opting for first time 2. Continue to opt 3. Opting out 4. Not eligible to opt in		<a href="#">&lt;NTR.1</a> <a href="#">≥</a>
<INS-NTR.2>	One of the following needs to be selected: 1. 115BA 2. 115BAA 3. 115BAB 4. 115BAC 5. 115BAD		<a href="#">&lt;NTR.2</a> <a href="#">≥</a>
<INS-NTR.3>	This should be filled in case of selection of options 1 and 3 in NTR.1		<a href="#">&lt;NTR.3</a> <a href="#">≥</a>
<INS-NTR.4>	This should be filled in case of selection of options 1 and 3 in NTR.1		<a href="#">&lt;NTR.4</a> <a href="#">≥</a>
	<b>Key management persons</b>		

Ins. No.	Instructions to fill the relevant row	Instructions regarding applicability of different schedules	Go back to form
INS.SC H.OD	<p>In Schedule OD, the details of the following persons shall be filled:</p> <ol style="list-style-type: none"> <li>1. In case of Firm, <ol style="list-style-type: none"> <li>a. The persons who were partners as on 31<sup>st</sup> March of the previous year or the date of dissolution;</li> <li>b. Partners that were admitted or retired during the year; and</li> </ol> </li> <li>2. In case of AOP/BOI, <ol style="list-style-type: none"> <li>a. The persons who were members as on 31<sup>st</sup> March of the previous year;</li> <li>b. Members that were admitted or retired/ceased to be members during the year; and</li> </ol> </li> <li>3. In case of societies and co-operative banks, <ol style="list-style-type: none"> <li>a. The persons who were members of managing committee as on 31<sup>st</sup> March of the previous year;</li> <li>b. Members of managing committee that were admitted or retired/ceased to be members during the year; and</li> </ol> </li> <li>4. In case of a trust, <ol style="list-style-type: none"> <li>a. The persons who were founder/settlor/trustee/beneficiary as on 31<sup>st</sup> March of the previous year;</li> <li>b. Trustee/beneficiary that were admitted or retired/ceased to be trustee/beneficiary during the year; and</li> </ol> </li> <li>5. In case of a AJP, <ol style="list-style-type: none"> <li>a. The persons who were executors as on 31<sup>st</sup> March of the previous year;</li> <li>b. Executors that were admitted or retired/ ceased to be executors during the year; and</li> <li>c.</li> </ol> </li> <li>6. In case of HUF, <ol style="list-style-type: none"> <li>a. The persons who were karta/members as on 31<sup>st</sup> March of the previous year;</li> <li>b. Karta/members that were admitted or retired/ ceased to be karta/members during the year; and</li> </ol> </li> </ol>		<a href="#">INS.SC H.OD</a>
<INS- OD.1>	<p>One or more of the following options should be selected:</p> <ol style="list-style-type: none"> <li>1. Partner (in case of a firm)</li> <li>2. Karta of HUF (in case of a HUF)</li> <li>3. Member (in case of a HUF/AOP/BOI)</li> <li>4. Member of managing committee (In case of a co-operative society)</li> <li>5. Founder (In case of a trust)</li> <li>6. Settlor (In case of a trust)</li> <li>7. Trustee (In case of a trust)</li> <li>8. Beneficiary (In case of a private trust)</li> <li>9. executor (in the case of AJP)</li> </ol>		<a href="#">&lt;OD.1 ≥</a>
<INS- OD.7>	<p>One of the following options should be selected:</p> <ol style="list-style-type: none"> <li>1. Continuing</li> <li>2. Admitted during the year</li> <li>3. Retired during the year</li> <li>4. Ceased to continue during the year</li> </ol>		<a href="#">&lt;OD.7 ≥</a>
<INS- OD.8>	This field will be applicable only if option 2, 3 or 4 is selected in OD.7		<a href="#">&lt;OD.8 ≥</a>
<INS- OD.9>	This field will be applicable only if option 1, 3 or 8 is selected in OD.1		<a href="#">&lt;OD.9 ≥</a>
<INS- SCH.K MP>	Details of all the key management persons, outlined in <INS-KMP.1> are required to be filled by all the companies mandatorily.		<a href="#">&lt;SCH.K MP&gt;</a>



Ins. No.	Instructions to fill the relevant row	Instructions regarding applicability of different schedules	Go back to form																						
<INS-KMP.1>	One or more of the following options should be selected: <ol style="list-style-type: none"> <li>1. Managing director</li> <li>2. Director</li> <li>3. Secretary</li> <li>4. Principal officer</li> <li>5. Chief executive officer</li> <li>6. Chief Financial Officer</li> <li>7. Manager</li> </ol>		<a href="#">&lt;KMP.1&gt;</a>																						
<INS-SCH.SH>	<ol style="list-style-type: none"> <li>1. Details of all the beneficial owners, as per instruction SH.1, are mandatorily required to be furnished by all the companies.</li> <li>2. Details of intermediate parent company and ultimate parent company are required to be mandatorily filled by all foreign companies</li> </ol>		<a href="#">INS.SC.H.SH</a>																						
<INS-SH.1>	One or more of the following options should be selected: <ol style="list-style-type: none"> <li>1. Beneficial owner holding not less than 10% of the voting power at any time of the previous year</li> <li>2. Natural person who is ultimate beneficial owner, directly or indirectly, of shares holding not less than 10% of the voting power at any time during the previous year in case of unlisted company</li> </ol>		<a href="#">&lt;SH.1&gt;</a>																						
<INS-PC.1>	One or more of the following options should be selected: <ol style="list-style-type: none"> <li>1. Immediate parent company</li> <li>2. Ultimate parent company</li> </ol>		<a href="#">&lt;PC.1&gt;</a>																						
<INS-SCH.RC>	<ol style="list-style-type: none"> <li>1. Details of all the holding companies and subsidiary companies are required to be filled by all the companies mandatorily.</li> <li>2. If the taxpayer is an amalgamated company, the details of the amalgamating company are to be furnished mandatorily.</li> <li>3. If the taxpayer is a resulting company, the details of demerged company are to be furnished mandatorily.</li> </ol>		<a href="#">&lt;SCH.RC&gt;</a>																						
<INS-RC.1>	One or more of the following options should be selected: <ol style="list-style-type: none"> <li>1. Holding company</li> <li>2. Subsidiary company</li> <li>3. Amalgamating company</li> <li>4. Demerged company</li> </ol>		<a href="#">&lt;RC.1&gt;</a>																						
<INS-RC.6>	This field shall be applicable only where the taxpayer selects options 3-6 in response to RC.1		<a href="#">&lt;RC.6&gt;</a>																						
	<b>Reconciliations Etc</b>																								
<INS-FA.1>	One or more of the following options should be selected: <ol style="list-style-type: none"> <li>1. Foreign depository accounts (including any beneficial interest)</li> <li>2. Foreign custodial accounts (including any beneficial interest)</li> <li>3. Foreign equity and debt interest held (including any beneficial interest) in any entity</li> <li>4. Foreign cash value insurance contract or annuity contract held (including any beneficial interest)</li> <li>5. Financial interest in an entity (including any beneficial interest)</li> <li>6. Immovable property (including any beneficial interest)</li> <li>7. Any other capital asset (including any beneficial interest)</li> <li>8. Accounts in which the taxpayer has signing authority</li> <li>9. Trustee/beneficiary/any other interest in any trust created under the laws of a country outside India</li> <li>10. Any other income derived from any source outside India</li> </ol>	The following schedules should be filled: <table border="1" data-bbox="1010 1496 1385 1886"> <thead> <tr> <th>Option selected</th> <th>Schedule</th> </tr> </thead> <tbody> <tr><td>1.</td><td><a href="#">FDCA</a></td></tr> <tr><td>2.</td><td><a href="#">FDCA</a></td></tr> <tr><td>3.</td><td><a href="#">FEQ</a></td></tr> <tr><td>4.</td><td><a href="#">FCV</a></td></tr> <tr><td>5.</td><td><a href="#">FIE</a></td></tr> <tr><td>6.</td><td><a href="#">FIMM</a></td></tr> <tr><td>7.</td><td><a href="#">FOCA</a></td></tr> <tr><td>8.</td><td><a href="#">FSA</a></td></tr> <tr><td>9.</td><td><a href="#">FTB</a></td></tr> <tr><td>10.</td><td><a href="#">FBP</a></td></tr> </tbody> </table>	Option selected	Schedule	1.	<a href="#">FDCA</a>	2.	<a href="#">FDCA</a>	3.	<a href="#">FEQ</a>	4.	<a href="#">FCV</a>	5.	<a href="#">FIE</a>	6.	<a href="#">FIMM</a>	7.	<a href="#">FOCA</a>	8.	<a href="#">FSA</a>	9.	<a href="#">FTB</a>	10.	<a href="#">FBP</a>	<a href="#">&lt;FA.1&gt;</a>
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Ins. No.	Instructions to fill the relevant row	Instructions regarding applicability of different schedules	Go back to form																								
<INS-FDCA.8>	One or more of the following options should be selected: 1. Interest income 2. Dividend 3. Proceeds from sale/redemption of financial assets 4. Other income		<FDCA.8>																								
<INS-FIE.5>	One or more of the following options should be selected: 1. Direct 2. Beneficial owner 3. Beneficiary		<FIE.5>																								
<INS-FIMM.3>	One or more of the following options should be selected: 1. Direct 2. Beneficial owner 3. Beneficiary		<FIMM.3>																								
<INS-FOCA.2>	One or more of the following options should be selected: 1. Direct 2. Beneficial owner 3. Beneficiary		<FOCA.2>																								
<INS-AL1.1>	One or more of the following options should be selected: 1. Movable asset 1. Immovable asset		<AL1.1>																								
<INS-AL1.2>	One or more of the following options should be selected: 1. land 2. building 3. building or land appurtenant there to, or both, being a residential house 4. land or building or both not being in the nature of residential house 5. listed equity shares 6. unlisted equity shares 7. other securities 8. capital contribution to other entity 9. Loans & Advances to any other concern (If money lending is not assessee's substantial business) 10. motor vehicle, aircraft, yacht or other mode of transport 11. Jewellery, bullion, archaeological collections, drawings, painting, sculpture or any work of art	The following schedules should be filled: <table border="1" data-bbox="1010 994 1238 1379"> <thead> <tr> <th>Option selected</th> <th>Schedule</th> </tr> </thead> <tbody> <tr><td>1.</td><td><a href="#">LB</a></td></tr> <tr><td>2.</td><td><a href="#">LB</a></td></tr> <tr><td>3.</td><td><a href="#">LB</a></td></tr> <tr><td>4.</td><td><a href="#">LB</a></td></tr> <tr><td>5.</td><td><a href="#">LES</a></td></tr> <tr><td>6.</td><td><a href="#">UES</a></td></tr> <tr><td>7.</td><td><a href="#">OSEC</a></td></tr> <tr><td>8.</td><td><a href="#">CAPC</a></td></tr> <tr><td>9.</td><td><a href="#">LAD</a></td></tr> <tr><td>10.</td><td><a href="#">MAY</a></td></tr> <tr><td>11.</td><td><a href="#">JEW</a></td></tr> </tbody> </table>	Option selected	Schedule	1.	<a href="#">LB</a>	2.	<a href="#">LB</a>	3.	<a href="#">LB</a>	4.	<a href="#">LB</a>	5.	<a href="#">LES</a>	6.	<a href="#">UES</a>	7.	<a href="#">OSEC</a>	8.	<a href="#">CAPC</a>	9.	<a href="#">LAD</a>	10.	<a href="#">MAY</a>	11.	<a href="#">JEW</a>	<AL1.2>
Option selected	Schedule																										
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<INS-AL2.1>	One or more of the following options should be selected: 1. land 2. building 3. building or land appurtenant there to, or both, being a residential house 4. land or building or both not being in the nature of residential house 5. Loans & Advances made since incorporation, if lending of money is not assessee's substantial business 6. Capital contribution made to any other entity since incorporation 7. Acquisition of shares and securities 8. motor vehicle, aircraft, yacht or other mode of transport (actual cost of which exceeds Rs 10 lakh acquired since incorporation) 9. Jewellery acquired since incorporation 10. archaeological collections, drawings, painting, sculpture or any work of art or bullion acquired since incorporation	The following schedules should be filled: <table border="1" data-bbox="1010 1464 1238 1821"> <thead> <tr> <th>Option selected</th> <th>Schedule</th> </tr> </thead> <tbody> <tr><td>1.</td><td><a href="#">LB2</a></td></tr> <tr><td>2.</td><td><a href="#">LB2</a></td></tr> <tr><td>3.</td><td><a href="#">LB2</a></td></tr> <tr><td>4.</td><td><a href="#">LB2</a></td></tr> <tr><td>5.</td><td><a href="#">LAD2</a></td></tr> <tr><td>6.</td><td><a href="#">CAPC2</a></td></tr> <tr><td>7.</td><td><a href="#">SNS</a></td></tr> <tr><td>8.</td><td><a href="#">MAY2</a></td></tr> <tr><td>9.</td><td><a href="#">JEW2</a></td></tr> <tr><td>10.</td><td><a href="#">JEW2</a></td></tr> </tbody> </table>	Option selected	Schedule	1.	<a href="#">LB2</a>	2.	<a href="#">LB2</a>	3.	<a href="#">LB2</a>	4.	<a href="#">LB2</a>	5.	<a href="#">LAD2</a>	6.	<a href="#">CAPC2</a>	7.	<a href="#">SNS</a>	8.	<a href="#">MAY2</a>	9.	<a href="#">JEW2</a>	10.	<a href="#">JEW2</a>	<AL2.1>		
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<INS-5A.8>	<p>One or more of the following options should be selected:</p> <table border="1" data-bbox="284 338 978 719"> <thead> <tr> <th data-bbox="284 338 424 398">Head of income</th> <th colspan="2" data-bbox="424 338 700 398">Receipts received under the head</th> <th colspan="2" data-bbox="700 338 978 398">Amount apportioned in the hands of the spouse</th> </tr> <tr> <td></td> <th data-bbox="424 398 563 459">Receipts</th> <th data-bbox="563 398 700 459">TDS thereon</th> <th data-bbox="700 398 839 459">Receipts</th> <th data-bbox="839 398 978 459">TDS thereon</th> </tr> </thead> <tbody> <tr> <td data-bbox="284 459 424 519">House Property</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td data-bbox="284 519 424 580">Business or Profession</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td data-bbox="284 580 424 640">Capital Gains</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td data-bbox="284 640 424 701">Other Sources</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td data-bbox="284 701 424 719">Total</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Head of income	Receipts received under the head		Amount apportioned in the hands of the spouse			Receipts	TDS thereon	Receipts	TDS thereon	House Property					Business or Profession					Capital Gains					Other Sources					Total						<a href="#">&lt;5A.8&gt;</a>
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<INS-ESOP.3>	<p>The following will be provided in drop-down menu:</p> <p>(a) Such specified security or sweat equity shares were sold            (i) Fully            (ii) Partly            (iii) not sold</p> <p>(b) Ceased to be the employee of the employer who allotted or transferred such specified security or sweat equity share –</p> <p>(c) Forty-eight months have expired from the end of the relevant assessment year in which specified security or sweat equity shares referred to in the said *clause were allotted (relevant from AY 2025-26).</p> <p>(d) None of the above</p>		<a href="#">&lt;ESOP.3&gt;</a>																																			
<INS-ESOP.4>	Date of event should be filled where the taxpayer selects option (a)/(b)/(c) in ESOP.3		<a href="#">&lt;ESOP.4&gt;</a>																																			
<INS-GST.2>	Annual aggregate turnover as per sub-section (6) of section (2) of the CGST Act, 2017.		<a href="#">&lt;GST.2&gt;</a>																																			
<INS-GST.5>	Free text to be given to explain the reason (max 100 words)		<a href="#">&lt;GST.5&gt;</a>																																			
<INS-AMTC.4>	Sum of AMT credit utilized during the current year is subject to maximum of amount mentioned in AMTC.3 above and cannot exceed the sum of AMT Credit Brought Forward	If yes, <a href="#">Schedule AMTC4</a> should be filled	<a href="#">&lt;AMTC.4&gt;</a>																																			

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<a href="#">&lt;INS-MAT.5</a> >	<p>One or more of the following options should be selected:</p> <table border="1" data-bbox="284 338 978 1205"> <thead> <tr> <th data-bbox="284 338 842 367">Nature</th> <th data-bbox="842 338 978 367">Amount</th> </tr> </thead> <tbody> <tr> <td data-bbox="284 367 842 456">1. Income-tax paid or payable or its provision including the amount of deferred tax and the provision thereof</td> <td data-bbox="842 367 978 456"></td> </tr> <tr> <td data-bbox="284 456 842 486">2. Reserve (except reserve under section 33AC)</td> <td data-bbox="842 456 978 486"></td> </tr> <tr> <td data-bbox="284 486 842 515">3. Provisions for unascertained liability</td> <td data-bbox="842 486 978 515"></td> </tr> <tr> <td data-bbox="284 515 842 544">4. Provisions for losses of subsidiary companies</td> <td data-bbox="842 515 978 544"></td> </tr> <tr> <td data-bbox="284 544 842 573">5. Dividend paid or proposed</td> <td data-bbox="842 544 978 573"></td> </tr> <tr> <td data-bbox="284 573 842 663">6. Expenditure related to exempt income under sections 10, 11 or 12 [exempt income excludes income exempt under section 10(38)]</td> <td data-bbox="842 573 978 663"></td> </tr> <tr> <td data-bbox="284 663 842 752">7. Expenditure related to share in income of AOP/ BOI on which no income-tax is payable as per section 86</td> <td data-bbox="842 663 978 752"></td> </tr> <tr> <td data-bbox="284 752 842 842">8. Expenditure in case of foreign company referred to in clause (fb) of explanation 1 to section 115JB</td> <td data-bbox="842 752 978 842"></td> </tr> <tr> <td data-bbox="284 842 842 931">9. Notional loss on transfer of certain capital assets or units referred to in clause (fc) of explanation 1 to section 115JB</td> <td data-bbox="842 842 978 931"></td> </tr> <tr> <td data-bbox="284 931 842 1021">10. Expenditure relatable to income by way of royalty in respect of patent chargeable to tax u/s 115BBF</td> <td data-bbox="842 931 978 1021"></td> </tr> <tr> <td data-bbox="284 1021 842 1072">11. Depreciation attributable to revaluation of assets</td> <td data-bbox="842 1021 978 1072"></td> </tr> <tr> <td data-bbox="284 1072 842 1124">12. Gain on transfer of units referred to in clause (k) of explanation 1 to section 115JB</td> <td data-bbox="842 1072 978 1124"></td> </tr> <tr> <td data-bbox="284 1124 842 1205">13. Others (including residual unadjusted items and provision for diminution in the value of any asset)</td> <td data-bbox="842 1124 978 1205"></td> </tr> </tbody> </table>	Nature	Amount	1. Income-tax paid or payable or its provision including the amount of deferred tax and the provision thereof		2. Reserve (except reserve under section 33AC)		3. Provisions for unascertained liability		4. Provisions for losses of subsidiary companies		5. Dividend paid or proposed		6. Expenditure related to exempt income under sections 10, 11 or 12 [exempt income excludes income exempt under section 10(38)]		7. Expenditure related to share in income of AOP/ BOI on which no income-tax is payable as per section 86		8. Expenditure in case of foreign company referred to in clause (fb) of explanation 1 to section 115JB		9. Notional loss on transfer of certain capital assets or units referred to in clause (fc) of explanation 1 to section 115JB		10. Expenditure relatable to income by way of royalty in respect of patent chargeable to tax u/s 115BBF		11. Depreciation attributable to revaluation of assets		12. Gain on transfer of units referred to in clause (k) of explanation 1 to section 115JB		13. Others (including residual unadjusted items and provision for diminution in the value of any asset)			<a href="#">&lt;MAT.5</a> ≥
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<INS-MAT.6 >	<p>One or more of the following options should be selected:</p> <table border="1" data-bbox="284 338 978 1283"> <thead> <tr> <th data-bbox="284 338 831 367">Nature</th> <th data-bbox="831 338 978 367">Amount</th> </tr> </thead> <tbody> <tr> <td data-bbox="284 367 831 456">1. Amount withdrawn from reserve or provisions if credited to Profit and Loss account</td> <td data-bbox="831 367 978 456"></td> </tr> <tr> <td data-bbox="284 456 831 546">2. Income exempt under sections 10, 11 or 12 [exempt income excludes income exempt under section 10(38)]</td> <td data-bbox="831 456 978 546"></td> </tr> <tr> <td data-bbox="284 546 831 680">3. Amount withdrawn from revaluation reserve and credited to profit and loss account to the extent it does not exceed the amount of depreciation attributable to revaluation of asset</td> <td data-bbox="831 546 978 680"></td> </tr> <tr> <td data-bbox="284 680 831 770">4. Share in income of AOP/ BOI on which no income-tax is payable as per section 86 credited to Profit and Loss account</td> <td data-bbox="831 680 978 770"></td> </tr> <tr> <td data-bbox="284 770 831 860">5. Income in case of foreign company referred to in clause (iid) of explanation 1 to section 115JB</td> <td data-bbox="831 770 978 860"></td> </tr> <tr> <td data-bbox="284 860 831 949">6. Notional gain on transfer of certain capital assets or units referred to in clause (iie) of explanation 1 to section 115JB</td> <td data-bbox="831 860 978 949"></td> </tr> <tr> <td data-bbox="284 949 831 1001">7. Loss on transfer of units referred to in clause (iif) of explanation 1 to section 115JB</td> <td data-bbox="831 949 978 1001"></td> </tr> <tr> <td data-bbox="284 1001 831 1052">8. Income by way of royalty referred to in clause (iig) of explanation 1 to section 115JB</td> <td data-bbox="831 1001 978 1052"></td> </tr> <tr> <td data-bbox="284 1052 831 1142">9. Loss brought forward or unabsorbed depreciation whichever is less or both as may be applicable</td> <td data-bbox="831 1052 978 1142"></td> </tr> <tr> <td data-bbox="284 1142 831 1193">10. Profit of sick industrial company till net worth is equal to or exceeds accumulated losses</td> <td data-bbox="831 1142 978 1193"></td> </tr> <tr> <td data-bbox="284 1193 831 1283">11. Others (including residual unadjusted items and the amount of deferred tax credited to P&amp;L A/c)</td> <td data-bbox="831 1193 978 1283"></td> </tr> </tbody> </table>	Nature	Amount	1. Amount withdrawn from reserve or provisions if credited to Profit and Loss account		2. Income exempt under sections 10, 11 or 12 [exempt income excludes income exempt under section 10(38)]		3. Amount withdrawn from revaluation reserve and credited to profit and loss account to the extent it does not exceed the amount of depreciation attributable to revaluation of asset		4. Share in income of AOP/ BOI on which no income-tax is payable as per section 86 credited to Profit and Loss account		5. Income in case of foreign company referred to in clause (iid) of explanation 1 to section 115JB		6. Notional gain on transfer of certain capital assets or units referred to in clause (iie) of explanation 1 to section 115JB		7. Loss on transfer of units referred to in clause (iif) of explanation 1 to section 115JB		8. Income by way of royalty referred to in clause (iig) of explanation 1 to section 115JB		9. Loss brought forward or unabsorbed depreciation whichever is less or both as may be applicable		10. Profit of sick industrial company till net worth is equal to or exceeds accumulated losses		11. Others (including residual unadjusted items and the amount of deferred tax credited to P&L A/c)			<MAT.6 ≥
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<INS-MAT.8 >	<p>One or more of the following options should be selected:</p> <table border="1" data-bbox="284 1361 978 1680"> <thead> <tr> <th data-bbox="284 1361 831 1391">Nature</th> <th data-bbox="831 1361 978 1391">Amount</th> </tr> </thead> <tbody> <tr> <td data-bbox="284 1391 831 1503">1. Amounts credited to other comprehensive income in statement of profit &amp; loss under the head "items that will not be reclassified to profit &amp; loss"</td> <td data-bbox="831 1391 978 1503"></td> </tr> <tr> <td data-bbox="284 1503 831 1592">2. Amounts debited to the statement of profit &amp; loss on distribution of non-cash assets to shareholders in a demerger</td> <td data-bbox="831 1503 978 1592"></td> </tr> <tr> <td data-bbox="284 1592 831 1644">3. One fifth of the transition amount as referred to in section 115JB (2C) (if applicable)</td> <td data-bbox="831 1592 978 1644"></td> </tr> <tr> <td data-bbox="284 1644 831 1680">4. Others (including residual adjustment)</td> <td data-bbox="831 1644 978 1680"></td> </tr> </tbody> </table>	Nature	Amount	1. Amounts credited to other comprehensive income in statement of profit & loss under the head "items that will not be reclassified to profit & loss"		2. Amounts debited to the statement of profit & loss on distribution of non-cash assets to shareholders in a demerger		3. One fifth of the transition amount as referred to in section 115JB (2C) (if applicable)		4. Others (including residual adjustment)			<MAT.8 ≥														
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<INS-MAT.9 >	<table border="1" data-bbox="284 1700 978 1980"> <thead> <tr> <th data-bbox="284 1700 831 1729">Nature</th> <th data-bbox="831 1700 978 1729">Amount</th> </tr> </thead> <tbody> <tr> <td data-bbox="284 1729 831 1818">Amounts debited to other comprehensive income in statement of profit &amp; loss under the head "items that will not be reclassified to profit &amp; loss"</td> <td data-bbox="831 1729 978 1818"></td> </tr> <tr> <td data-bbox="284 1818 831 1908">Amounts credited to the statement of profit &amp; loss on distribution of non-cash assets to shareholders in a demerger</td> <td data-bbox="831 1818 978 1908"></td> </tr> <tr> <td data-bbox="284 1908 831 1960">One fifth of the transition amount as referred to in section 115JB (2C) (if applicable)</td> <td data-bbox="831 1908 978 1960"></td> </tr> <tr> <td data-bbox="284 1960 831 1980">Others (including residual adjustment)</td> <td data-bbox="831 1960 978 1980"></td> </tr> </tbody> </table>	Nature	Amount	Amounts debited to other comprehensive income in statement of profit & loss under the head "items that will not be reclassified to profit & loss"		Amounts credited to the statement of profit & loss on distribution of non-cash assets to shareholders in a demerger		One fifth of the transition amount as referred to in section 115JB (2C) (if applicable)		Others (including residual adjustment)			<MAT.9 ≥														
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Others (including residual adjustment)																											

Ins. No.	Instructions to fill the relevant row	Instructions regarding applicability of different schedules	Go back to form												
<INS-MATC.4>	Sum of MAT credit utilized during the current year is subject to maximum of amount mentioned in MATC.3 above and cannot exceed the sum of MAT Credit Brought Forward	If yes, <a href="#">Schedule MATC4</a> should be filled	<a href="#">&lt;MATC.4&gt;</a>												
<INS-FTC.3>	One or more of the following options should be selected: <table border="1" data-bbox="284 465 978 674"> <thead> <tr> <th data-bbox="284 465 663 521">Head of income</th> <th data-bbox="663 465 978 521">Income from outside India (included in PART B-TI)</th> </tr> </thead> <tbody> <tr> <td data-bbox="284 521 663 555">1. Salary</td> <td data-bbox="663 521 978 555"></td> </tr> <tr> <td data-bbox="284 555 663 589">2. House Property</td> <td data-bbox="663 555 978 589"></td> </tr> <tr> <td data-bbox="284 589 663 622">3. Business or Profession</td> <td data-bbox="663 589 978 622"></td> </tr> <tr> <td data-bbox="284 622 663 656">4. Capital Gains</td> <td data-bbox="663 622 978 656"></td> </tr> <tr> <td data-bbox="284 656 663 674">5. Other Sources</td> <td data-bbox="663 656 978 674"></td> </tr> </tbody> </table>	Head of income	Income from outside India (included in PART B-TI)	1. Salary		2. House Property		3. Business or Profession		4. Capital Gains		5. Other Sources			<a href="#">&lt;FTC.3&gt;</a>
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3. Business or Profession															
4. Capital Gains															
5. Other Sources															
<INS-FTC.7>	One or more of the following options should be selected: <table border="1" data-bbox="284 801 978 965"> <thead> <tr> <th data-bbox="284 801 820 835">1. Section</th> <th data-bbox="820 801 978 835">Amount</th> </tr> </thead> <tbody> <tr> <td data-bbox="284 835 820 869">2. Section 90</td> <td data-bbox="820 835 978 869"></td> </tr> <tr> <td data-bbox="284 869 820 902">3. Section 90A</td> <td data-bbox="820 869 978 902"></td> </tr> <tr> <td data-bbox="284 902 820 965">4. Section 91: Tax relief available in respect of country where DTAA is not applicable</td> <td data-bbox="820 902 978 965"></td> </tr> </tbody> </table>	1. Section	Amount	2. Section 90		3. Section 90A		4. Section 91: Tax relief available in respect of country where DTAA is not applicable			<a href="#">&lt;FTC.7&gt;</a>				
1. Section	Amount														
2. Section 90															
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4. Section 91: Tax relief available in respect of country where DTAA is not applicable															
<INS-TPSP.1>	One or more of the following options should be selected: <table border="1" data-bbox="284 1059 978 1126"> <thead> <tr> <th data-bbox="284 1059 639 1093">Date</th> <th data-bbox="639 1059 978 1093">Amount</th> </tr> </thead> <tbody> <tr> <td data-bbox="284 1093 639 1126"></td> <td data-bbox="639 1093 978 1126"></td> </tr> </tbody> </table>	Date	Amount				<a href="#">&lt;TPSP.1&gt;</a>								
Date	Amount														
<INS-QD.1>	One or more of the following options should be selected: <ol style="list-style-type: none"> <li>1. Trading concern</li> <li>2. Manufacturing concern</li> </ol>		<a href="#">&lt;QD.1&gt;</a>												
<INS-QD.2>	One or more of the following options should be selected: <ol style="list-style-type: none"> <li>1. Raw Materials</li> <li>2. Finished products/ By-products</li> </ol>		<a href="#">&lt;QD.2&gt;</a>												

## Annexure B

	<p>Common ITR                      [For persons other than persons required to furnish return under section 139(4A) or 139(4B) or 139(4C) or 139(4D)]                      Please see rule [12] of the Income-tax Rules, 1962                      (Please refer instructions)</p>																																							
<b>A</b>	<b>Assessment year</b>																																							
A.1	Assessment year <span style="float: right;">XXXX-YY</span>																																							
<b>B</b>	<b>Taxpayer Identification Details</b>																																							
B.1	Permanent Account Number (PAN) <span style="float: right;"><b>XXXXX1234X</b></span>																																							
B.2	Name <span style="float: right;"><b>ABC</b></span>																																							
B.3	If there is any change in the name, old name <span style="float: right;">-</span>																																							
B.4	<p>Address of the taxpayer</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #4CAF50; color: white;"> <th style="width: 10%;">AD</th> <th colspan="2" style="text-align: center;">Address</th> </tr> </thead> <tbody> <tr> <td>AD.1</td> <td>Flat/Door/Block Number</td> <td style="text-align: center;">123</td> </tr> <tr> <td>AD.2</td> <td>Name of premises/Building/Village</td> <td style="text-align: center;">ABC</td> </tr> <tr> <td>AD.3</td> <td>Road/street/post office</td> <td style="text-align: center;">XYZ</td> </tr> <tr> <td>AD.4</td> <td>Area/locality</td> <td style="text-align: center;">XYZ</td> </tr> <tr> <td>AD.5</td> <td>Town/City/District</td> <td style="text-align: center;">Ghaziabad</td> </tr> <tr> <td>AD.6</td> <td>State</td> <td style="text-align: center;">UP</td> </tr> <tr> <td>AD.7</td> <td>Country</td> <td style="text-align: center;">India</td> </tr> <tr> <td>AD.8</td> <td>Pin code/Zip code</td> <td style="text-align: center;">201010</td> </tr> <tr> <td>AD.9</td> <td>Residential phone number with STD code, if applicable</td> <td style="text-align: center;">xxxxxxxx</td> </tr> <tr> <td>AD.10</td> <td>Office phone number with STD code, if applicable</td> <td style="text-align: center;">xxxxxxxx</td> </tr> <tr> <td>AD.11</td> <td>Mobile number</td> <td style="text-align: center;">xxxxxxxx</td> </tr> <tr> <td>AD.12</td> <td>E-mail id</td> <td style="text-align: center;">xxxxxxxx</td> </tr> </tbody> </table>	AD	Address		AD.1	Flat/Door/Block Number	123	AD.2	Name of premises/Building/Village	ABC	AD.3	Road/street/post office	XYZ	AD.4	Area/locality	XYZ	AD.5	Town/City/District	Ghaziabad	AD.6	State	UP	AD.7	Country	India	AD.8	Pin code/Zip code	201010	AD.9	Residential phone number with STD code, if applicable	xxxxxxxx	AD.10	Office phone number with STD code, if applicable	xxxxxxxx	AD.11	Mobile number	xxxxxxxx	AD.12	E-mail id	xxxxxxxx
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AD.10	Office phone number with STD code, if applicable	xxxxxxxx																																						
AD.11	Mobile number	xxxxxxxx																																						
AD.12	E-mail id	xxxxxxxx																																						
B.5	<p>Person type <span style="float: right;"><b>Individual</b></span></p> <div style="border: 2px solid green; padding: 10px; margin: 10px 0;"> <p><b>One of the following options should be selected:</b></p> <ul style="list-style-type: none"> <li><span style="background-color: cyan;">(a) Individual</span></li> <li>(b) Hindu undivided family (HUF),</li> <li>(c) Company</li> <li>(d) Firm</li> <li>(e) Association of persons (AOP) or a body of individuals (BOI), whether incorporated or not,</li> <li>(f) Co-operative society</li> <li>(g) Local authority, and</li> <li>(h) Artificial Juridical person (AJP)</li> </ul> </div>																																							
B.6	Date of birth/formation/incorporation <span style="float: right;"><b>15.06.1980</b></span>																																							
<b>C</b>	<b>Residential status</b>																																							
C.1	<p>Residential status <span style="float: right;"><b>Resident</b></span></p> <div style="border: 2px solid green; padding: 10px; margin: 10px 0;"> <p><b>One of the following options should be selected:</b></p> <ul style="list-style-type: none"> <li><span style="background-color: cyan;">(a) Resident</span></li> <li>(b) Resident but not ordinarily resident</li> <li>(c) Non-resident</li> </ul> </div>																																							
<b>D</b>	<b>ITR filing requirement</b>																																							

D.1	Section under which ITR is being filed	<b>Suo-moto</b>												
	<p><b>One of the following options should be selected:</b></p> <p>(a) <b>Suo-moto</b></p> <p>(b) In-response to a notice</p> <p>(c) Under seventh proviso to section 139(1), not otherwise required to file return</p>													
<b>E</b>	<b>Identification of applicable schedules</b>													
	<b>Income/loss Details</b>													
E.2	Whether you have any exempt income under the Income-tax Act?	<b>No</b>												
E.3	Which heads of Income are applicable to you?	<b>Salary, Capital gains and other sources</b>												
	<p><b>One or more of the following options should be selected:</b></p> <p>1. <b>Salaries</b></p> <p>2. Income from house property</p> <p>3. Profits and gains of business or profession</p> <p>4. <b>Capital gains</b></p> <p>5. <b>Income from other sources</b></p>													
E.6	Whether you have any income chargeable to tax at special rate?	<b>No</b>												
E.7	Whether the income of any other person to be included with your income under Chapter V?	<b>No</b>												
E.8	Whether you have any brought forward losses or unabsorbed depreciation or allowance under section 35(4)?	<b>No</b>												
E.9	Whether any deduction has been claimed under Chapter VI-A?	<b>Yes</b>												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="3" style="background-color: #4CAF50; color: white;">VIA Chapter VI-A</th> </tr> </thead> <tbody> <tr> <td style="background-color: #e8f5e9;"><b>VIA.1</b></td> <td>Section under which deduction is being claimed</td> <td style="text-align: center;">80C</td> </tr> <tr> <td style="background-color: #e8f5e9;"><b>VIA.2</b></td> <td>Amount of deduction</td> <td style="text-align: center;">1,50,000</td> </tr> <tr> <td style="background-color: #e8f5e9;"><b>VIA.3</b></td> <td>Aggregate amount of deduction under chapter VI-A</td> <td style="text-align: center;">1,50,000</td> </tr> </tbody> </table>	VIA Chapter VI-A			<b>VIA.1</b>	Section under which deduction is being claimed	80C	<b>VIA.2</b>	Amount of deduction	1,50,000	<b>VIA.3</b>	Aggregate amount of deduction under chapter VI-A	1,50,000	
VIA Chapter VI-A														
<b>VIA.1</b>	Section under which deduction is being claimed	80C												
<b>VIA.2</b>	Amount of deduction	1,50,000												
<b>VIA.3</b>	Aggregate amount of deduction under chapter VI-A	1,50,000												
	<b>Details of ownership/directorship etc</b>													
E.18	Whether you were director in any company during the previous year?	<b>No</b>												
E.19	Whether you had unlisted equity shares in any company at any time during the previous year?	<b>No</b>												
E.20	Whether you had investment in partnership firm(s)/unincorporated entities during the previous year?	<b>No</b>												
	<b>Special category of taxpayers</b>													
E.23	Whether you are exercising option for special rate of taxation under sections 115BAC	<b>No</b>												
E.29	Whether you are filing the ITR as representative assessee including section 160?	<b>No</b>												
	<b>Miscellaneous</b>													
E.31	Whether you have income from outside India and tax relief is to be claimed for taxes paid on such income?	<b>No</b>												
E.32	Whether you have any foreign asset or hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India, or have signing authority in any account located outside India, or have income from any source outside India?	<b>No</b>												
E.35	Whether you are governed by Portuguese Civil Code as per section 5A	<b>No</b>												
<b>S</b>	<b>Income from Salary</b>													
S.1	Name of the employer	<b>XYZ</b>												
S.2	TAN of the employer	<b>XXXXXXXX</b>												



S.3	Address of the employer										
	<b>AD</b> Address										
	AD.1	Flat/Door/Block Number	567								
	AD.2	Name of premises/Building/Village	VGH								
	AD.3	Road/street/post office	XYZ								
	AD.4	Area/locality	XYZ								
	AD.5	Town/City/District	Ghaziabad								
	AD.6	State	UP								
	AD.7	Country	India								
	AD.8	Pin code/Zip code	201010								
S.4	Nature of employment										
	<p><b>One or more of the following options should be selected:</b></p> <ol style="list-style-type: none"> <li>1. Central Government</li> <li>2. State Government</li> <li>3. Public Sector Undertaking</li> <li>4. Others</li> <li>5. Central Government-Pensioner</li> <li>6. State Government-Pensioner</li> <li>7. Public Sector Undertaking-Pensioner</li> <li>8. Others-Pensioner</li> </ol>										
	<b>Gross salary</b>										
S.5	Salary other than S.6 and S.7		<b>10,00,000</b>								
S.6	Perquisite chargeable under section 17(2)		<b>Nil</b>								
S.7	Profit in lieu of Salary chargeable under section 17(3)		<b>Nil</b>								
	<b>Retirement Benefit Accounts</b>										
S.8	Income accrued and claimed as relief u/s 89A during the previous year		<b>Nil</b>								
S.9	Income received and taxable during the previous year on which relief u/s 89A was claimed in any earlier previous year		<b>Nil</b>								
S.10	Income from retirement benefit account other than S.8 and S.9		<b>Nil</b>								
S.11	Gross salary (S5+S6+S7+S8+S9+S10)		<b>10,00,000</b>								
S.12	Relief u/s 89A		<b>Nil</b>								
S.13	Salary from all employers (S11-S12)		<b>10,00,000</b>								
S.14	Allowances to the extent exempt u/s 10		<b>Nil</b>								
S.15	Deductions u/s 16		<b>50,000</b>								
	<p><b>One or more of the following options should be selected:</b></p> <table border="1"> <thead> <tr> <th>Nature</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1. S. 16(ia) – standard deduction</td> <td>50,000</td> </tr> <tr> <td>2. S.16(ii) – entertainment allowance</td> <td></td> </tr> <tr> <td>3. S.16(iii) – professional tax</td> <td></td> </tr> </tbody> </table>		Nature	Amount	1. S. 16(ia) – standard deduction	50,000	2. S.16(ii) – entertainment allowance		3. S.16(iii) – professional tax		
Nature	Amount										
1. S. 16(ia) – standard deduction	50,000										
2. S.16(ii) – entertainment allowance											
3. S.16(iii) – professional tax											
S.16	Income from Salary (S13-S14-S15)		<b>9,50,000</b>								
S.17	Do you have tax deferred relatable to income of current or any preceding previous year, on perquisites referred in section 17(2)(vi) received from employer, being an eligible Startup referred to in section 80IAC		<b>Nil</b>								
<b>CG</b>	<b>Income from capital gains</b>										
CG.1	Whether the capital asset is short term or long term		<b>Long term</b>								
CG.2	Type of capital gain, other than pass through income		<b>Sale of equity shares 112A</b>								

CG.3	Nature of capital asset		Securities as defined in clause (h) of section 2 of SCRA, 1956	
	<b>112A Sale of equity share or unit on which STT is paid (Long term)</b>			
	112A.1	Name of the Share/ Unit Acquired		xxx
	112A.2	ISIN Code		YYY
	112A.3	No. of Shares/ Units		1000
	112A.4	Sale-price per Share/ Unit		410
	112A.5	Full Value of Consideration (112A.3*112A.4)		4,10,000
	112A.6	Cost of acquisition (1000 shares @ Rs 50 per share)		50,000
	112A.7	Fair Market Value per share/unit as on 31st January, 2018		100
	112A.8	Total Fair Market Value of capital asset as per section 55(2)(ac) (112A.3*112A.7)		1,00,000
	112A.9	If the long term capital asset was acquired before 01.02.2018, lower of 112A.5 and 112A.8		1,00,000
	112A.10	Cost of acquisition as per section 55(2)(ac) (higher of 112A.6 and 112A.9)		1,00,000
	112A.11	Expenditure wholly and exclusively in connection with transfer		10,000
	112A.12	Total deductions (112A.10+112A.11)		1.10,000
112A.13	Balance (112A.5-112A.12)	3,00,000		
CG.24	Capital Gain		3,00,000	
CG.25	Loss to be disallowed u/s 94(7) or 94(8)		Nil	
CG.26	Capital gain after adjustment of loss to be disallowed u/s 94(7) or 94(8) (CG.24+CG.25)		3,00,000	
CG.27	Aggregate of income from capital gains (aggregate of CG.26 for all the assets)		3,00,000	
CG.31	whether you have pass-through income/loss?		No	
CG.33	Aggregate capital gain		3,00,000	
OS	<b>Income from other sources</b>			
OS.1	Nature and amount of income chargeable at normal rates, excluding pass through income and income chargeable at special rates		Interest	
	Amount		40,000	
OS.2	Nature and amount of deduction/expense u/s 57		Nil	
OS.3	Nature and amount not deductible u/s 58		Nil	
OS.4	Profits chargeable to tax u/s 59		Nil	
OS.5	Relief claimed u/s 89A		Nil	
OS.6	Net income from other sources, other than OS.7, OS.9 and OS.11 (OS.1- OS.2+OS.3+OS.4- OS.5)		40,000	
OS.7	Nature and amount of income chargeable at special rates		Nil	
OS.8	Do you have any pass through income/loss?		No	
OS.10	Do you have income from owning and maintaining race horses		No	
OS.12	Information about accrual/receipt of income from Other Sources		NA	
OS.13	Income from other sources (OS.6 + OS.7+OS.9+OS.11)		40,000	
TI	<b>Computation of Total Income</b>			
TI.1	Income from Salary		9,50,000	
TI.2	Income from House property		Nil	
TI.3	Profits and gains from business or profession		Nil	
TI.4	Capital gains		3,00,000	
TI.5	Income from other sources		40,000	
TI.6	Total of head wise income (Sum of TI.1 to TI.5)		12,90,000	
TI.7	Current year losses to be set off, if any		Nil	
TI.8	Balance after set off current year losses (TI.6-TI.7)		12,90,000	
TI.9	Brought forward losses to be set off against TI8		Nil	
TI.10	<b>Gross Total income</b> (TI.8-TI.9)		12,90,000	
TI.11	Deductions under Chapter VI-A		1,50,000	
TI.12	Deduction u/s 10AA		Nil	
TI.13	Total income (TI.10-TI.11-TI.12)		11,40,000	

TI.14	Income chargeable to tax at special rates	<b>3,00,000</b>
TI.15	Income chargeable to tax at normal rates (TI.13-TI.14)	<b>8,40,000</b>
TI.16	Net Agricultural income/ any other income for rate purpose	<b>Nil</b>
TI.17	Aggregate of Total Income and agricultural income (TI.15+TI.16)	<b>11,40,000</b>
TI.18	Losses of current year to be carried forward	<b>Nil</b>
	<b>Tax payable on total income</b>	
TTI.5	Tax at normal rates on total income	<b>80,500</b>
TTI.6	Tax at special rates	<b>30,000</b>
TTI.7	Tax payable on total income (TTI.5+TTI.6)	<b>1,10,500</b>
TTI.8	Rebate on agricultural income	<b>Nil</b>
TTI.9	Rebate under section 87A	<b>Nil</b>
TTI.10	Tax payable after rebate (TTI.7 – TTI.8-TTI.9)	<b>1,10,500</b>
TTI.11	Surcharge on TTI.10	<b>Nil</b>
TTI.12	Health and education cess on (TTI.10+ TTI.11) above	<b>4500</b>
TTI.13	Gross tax liability (TTI.10+TTI.11+TTI.12)	<b>1,15,000</b>
TTI.20	Tax relief u/s 89 (as per form 10 E)	<b>Nil</b>
TTI.24	Net tax liability (TTI.19-TTI.23)	<b>1,15,000</b>
TTI.25	Interest and fees payable	<b>Nil</b>
TTI.26	Aggregate liability (TTI.24+TTI.25)	<b>1,15,000</b>
TTI.27	Taxes paid	<b>1,15,000</b>
TTI.28	Amount payable (TTI.26-TTI.27)	<b>Nil</b>
TTI.29	Refund	<b>Nil</b>

BA	Bank Account Details	
BA.1	Name of the Bank	XXXX
BA.2	Name of the Branch	YYYY
BA.3	IFSC Code	SBXXXX
BA.4	Account number (the number should be 9 digits or more as per the CBS systems of the bank)	Xxxx00000
BA.5	Savings/Current	Saving
BA.6	Indicate the account in which you prefer to get your refund credited, if any	Xxxx00000
TXP	Details of Tax Payments	
TXP.1	Type of payment	Advance Tax
	<b>Advance Tax and Self-Assessment Tax</b>	
TXP.2	BSR Code	XXXXX
TXP.3	Date of Deposit	DDMMYY
TXP.4	Serial number of challan	XXXXX
TXP.5	Amount	43,600
	<b>Tax Deducted/Collected at Source</b>	
TXP.6	Whether TDS or TCS	TDS
TXP.7	Nature of income on which TDS is deducted	Salary
TXP.8	TDS credit relating to self/other person [spouse as per section 5A/ other person as per rule 37BA(2)]	Self
TXP.9	TAN of the Deductor/Collector/PAN of Tenant/buyer	XXXXXXXX
TXP.10	Name of the Deductor/Collector/Tenant/buyer	ABC
TXP.11	PAN of the other person (if TDS credit related to other person)	Nil
TXP.12	Gross payment/receipt subjected to tax / income chargeable under salaries	10,00,000
TXP.13	Year of the tax deduction/collection	YYYY-YY
TXP.14	Total Tax deducted/collected	71,400
TXP.15	TDS/TCS claimed this year	71,400
TXP.16	Unclaimed TDS/TCS brought forward	Nil
TXP.17	TDS of the current FY claimed in own hands	71,400
TXP.18	TDS of the current FY claimed in the hands of other person referred to in TXP.11	Nil
TXP.19	Gross amount of Corresponding receipt/withdrawals offered	10,00,000
TXP.20	Head under which income is offered	Salary
TXP.21	TDS/TCS credit being carried forward	Nil

#### VERIFICATION

I....., son/ daughter of ABC, holding permanent account number..... solemnly declare that to the best of my knowledge and belief, the information given in the return and schedules thereto is correct and complete and that the amount of total income and other particulars shown therein are truly stated and are in accordance with the provisions of the Income-tax Act, 1961, in respect of income chargeable to Income-tax for the previous year relevant to the Assessment Year XXXX-YY. I further declare that I am making this return in my capacity as XXXX<dropdown to be provided> and I am also competent to make this return and verify it.

Sign here

Place  
Date

## Annexure C

Common ITR [For persons other than persons required to furnish return under section 139(4A) or 139(4B) or 139(4C) or 139(4D)] Please see rule [12] of the Income-tax Rules, 1962 (Please refer instructions)		
<b>A</b>	<b>Assessment year</b>	
A.1	Assessment year	XXXX-YY
<b>B</b>	<b>Taxpayer Identification Details</b>	
B.1	Permanent Account Number (PAN)	
B.2	Name	
B.3	If there is any change in the name, old name	
B.4	Address of the taxpayer	
B.5	Person type	Firm
B.6	Date of birth/formation/incorporation	
<b>C</b>	<b>Residential status</b>	
C.1	Residential status	Resident
<b>D</b>	<b>ITR filing requirement</b>	
D.1	Section under which ITR is being filed	Suo-moto
<b>E</b>	<b>Identification of applicable schedules</b>	
	<b>Income/loss Details</b>	
E.2	Whether you have any exempt income under the Income-tax Act?	No
E.3	Which heads of Income are applicable to you?	Profits and gains of business or profession, Income from Other Sources
E.4	Whether you have income which is taxable under section 44AD/44ADA/44AE/44B/44BB/44BBA/44BBB/Chapter XII-G/First Schedule to the Income-tax Act?	No
E.6	Whether the income of any other person is to be included with your income under Chapter V?	No
E.7	Whether you have any income chargeable to tax at special rate?	No
E.8	Whether you have any brought forward losses or unabsorbed depreciation or allowance under section 35(4)?	No
E.9	Whether any deduction has been claimed under Chapter VI-A?	Yes
E.10	Whether you are eligible for deduction u/s 10AA?	No
E.11	Whether you are required to maintain books of account u/s 44AA?	Yes
E.12	Whether you are liable for audit u/s 44AB?	Yes
E.14	Whether you are liable to audit u/s 92E?	No
E.15	Whether you are liable to audit under any other section of the Income tax Act?	No
E.16	Whether you are liable to audit under any Act, other than Income-tax Act?	No
E.19	Whether you had unlisted equity shares in any company at any time during the previous year?	No
E.20	Whether you had investment in partnership firm(s)/unincorporated entities during the previous year?	No
E.24	Whether you have exercised option for special rate of taxation under sections 115BA/BAA/BAB/BAC/BAD (including the current previous year)	No
E.26	Whether you have a unit in International Financial Services Centre and derive income solely in convertible foreign exchange?	No
E.29	Whether you are filing the ITR as representative assessee including section 160?	No
E.31	Whether you have income from outside India and tax relief is to be claimed for taxes paid on such income?	No

E.32	Whether you have any foreign asset or hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India, or have signing authority in any account located outside India, or have income from any source outside India?	No
E.33	Whether you are exercising option under section 92CE(2A) of the Act?	No
E.34	Whether you are registered with GST	Yes
	<b>Manufacturing account</b>	
MF.1	Business code	
MF.2	Opening stock	
MF.3	Closing stock	
MF.4	Purchases (net of refunds, duty or tax, if any)	
MF.5	Direct expenses	
MF.6	Factory overheads	
MF.7	Cost of goods produced- transferred to Trading Account (MF.2-MF.3 + MF.4 + MF.5+MF.6)	
TR	<b>Trading account</b>	
TR.1	Business code	
TR.2	Sales/ Gross receipts from business (excluding turnover from Intraday Trading)	
TR.3	Gross receipts from Profession	
TR.4	Duties, taxes and cess received or receivable	
TR.5	Total revenue from operations (TR.2+TR.3+TR.4)	
TR.6	Closing stock of finished goods	
TR.7	Opening stock of finished goods	
TR.8	Purchases (net of refunds, duty or tax, if any)	
TR.9	Direct expenses	
TR.10	Duties, taxes and cess paid or payable	
TR.11	Cost of goods produced- transferred from Manufacturing account	
TR.12	Gross profit from Business and Profession- Transferred to Profit and Loss account [(TR.5+TR.6) – (TR.7 + TR.8 + TR.9 + TR.10+TR.11)]	
PL	<b>Profit and loss account</b>	
PL.1	Business code	
PL.2	Gross profit transferred from Trading Account	
PL.3	Other income	
PL.4	Operating expenses	
PL.5	Personnel expenses	
PL.6	Insurance expenses	
PL.7	Commission	
PL.8	Royalty	
PL.9	Professional/consultancy fees/FTS	
PL.10	Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)	
PL.11	Miscellaneous Expenses	
	<b>Bad debts</b>	
PL.12	More than Rs. 1 lakh per debtor	
PL.13	Other than PL.12	
PL.14	Total bad debts	
PL.15	Provision for bad and doubtful debts	
PL.16	Other provisions	
PL.17	<b>Profit before interest, depreciation and taxes (PBIDT) [(PL.2+PL.3) - (PL.4+ PL.5+ PL.6+ PL.7+ PL.8+ PL.9+ PL.10+ PL.11+ PL.14+ PL.15+PL.16)]</b>	
PL.18	Interest expenses	
PL.19	Depreciation and amortization	
PL.20	<b>Net profit before taxes (PL.17- PL.18-PL.19)</b>	
PL.21	Provision for current tax	
PL.22	Provision for Deferred Tax	

PL.23	<b>Profit after tax (PL.20-PL.21-PL.22)</b>	
PL.24	Balance brought forward from previous year	
PL.25	Amount available for appropriation (PL.23+PL.24)	
PL.26	Transferred to reserves and surplus	
PL.27	Appropriations	
PL.28	Balance carried to balance sheet (PL.25-PL.26-PL.27)	
PL.29	If it is Ind-AS, items that will not be classified to P&L	
PL.30	If it is Ind-AS, items that be classified to P&L	
PL.31	Total comprehensive income (PL.23+PL.29+PL.30)	
<b>BSO</b>	<b>Balance Sheet (for other than individuals and companies)</b>	
	<b>Sources of Funds</b>	
BSO.1	Partners'/members' Capital	
BSO.2	Reserves and surplus	
BSO.3	Loan funds	
BSO.4	Deferred tax liability	
BSO.5	Advances	
BSO.6	Total sources of funds (Total of BSO.1 to BSO.5)	
	<b>Application of Funds</b>	
	<b>Fixed assets</b>	
BSO.7	Gross block	
BSO.8	Depreciation	
BSO.9	Net block (BSO.7 – BSO.8)	
BSO.10	Capital Work-in-progress	
BSO.11	Total (BSO.9 + BSO.10)	
	<b>Investments</b>	
BSO.12	Long term	
BSO.13	Short term	
	<b>Current assets, loans and advances</b>	
	Current assets	
BSO.14	Inventories	
BSO.15	Sundry Debtors	
BSO.16	Cash & Bank balances	
BSO.17	Loans and advances	
BSO.18	For the purpose of business or profession	
BSO.19	Not for the purpose of business or profession	
	<b>Current liabilities and provisions</b>	
BSO.20	Current liabilities	
BSO.21	Provisions	
BSO.22	Miscellaneous expenditure not written off or adjusted	
BSO.23	Deferred tax asset	
BSO.24	Debit balance in Profit & Loss account/accumulated balance	
BSO.25	Total application of funds (BSO.11+BSO.12+BSO.13+BSO.14+BSO.15+BSO.16+BSO.17+BSO.20+BSO.21+BSO.22+BSO.23+BSO.24)	
<b>BP</b>	<b>Income from Business or Profession</b>	
BP.1	<b>Profit before tax as per PL.19/NA.20</b>	
	<b>Less:</b>	
BP.2	Net profit or loss from speculative business	
BP.3	Net profit or loss from specified business u/s 35AD	
BP.4	Net profit from Virtual Digital Assets	
BP.5	Income/receipts credited to P&L account considered under other heads of income	
BP.6	Profit from activities covered under rule 7/7A/7B(1)/7B(1A) and 8	
BP.7	Income credited to P&L account which is exempt	

BP.8	Total [BP.2+BP.3+ BP.4+BP.5+BP.6+BP.7]	
BP.9	<b>Balance [BP.1-BP.8]</b>	
	<b>Add:</b>	
BP.10	Expenses debited to P&L account considered under other heads of income etc.	
BP.11	Expenses debited to P&L account which relate to exempt income	
BP.12	Expenses debited to P&L account which relate to exempt income and disallowed u/s 14A	
BP.13	<b>Adjusted profit or loss [BP.9+BP.10+BP.11+BP.12]</b>	
BP.14	Depreciation and amortisation debited to P&L account	
BP.15	Depreciation and amortisation allowable under Income-tax Act	
BP.16	<b>Profit and loss after depreciation [BP.13+BP.14-BP.15]</b>	
	Amount debited to P&L account to the extent disallowable under Income-tax Act due to non-fulfilment of conditions specified in relevant clause	
BP.17	Section 36	
BP.18	Section 37	
BP.19	Section 40	
BP.20	Section 40A	
BP.21	Section 43B	
BP.22	Total disallowances from BP.17 to BP.21	
BP.23	Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	
BP.24	Deemed income	
BP.25	Any other item of addition/disallowance under section 28 to 44DB	
BP.26	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 person is a partner)	
BP.27	Increase in profit or decrease in loss on account of ICDS adjustments and deviation in method of valuation of stock	
BP.28	Increase in the profit or decrease in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [Other than the amount entered in BP.25]	
BP.29	<b>Total [BP.16+ BP.22 to BP.28]</b>	
BP.30	Deduction allowable under section 32(1)(iii)	
BP.31	Amount of deduction under section 35 or 35CCC or 35CCD in excess of the amount debited to profit and loss account	
BP.32	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year	
BP.33	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year	
BP.34	Any other amount allowable as deduction	
BP.35	Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock	
BP.36	Decrease in the profit or increase in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2)	
BP.37	<b>Total of BP.30 to BP.36</b>	
BP.38	Deemed profits and gains of business and profession under section 44AD/44ADA/44AE/44BB/44BBA/Chapter XII-G/First schedule to Income-tax Act	
BP.39	Income taxable under section 44D	
BP.40	Income taxable under section 44DA	
BP.41	<b>Net profit from business or profession other than speculative and specified business [(BP.29 - BP.37)+BP.38+BP.39+BP.40]</b>	
BP.42	Profit from activities covered under rule 7/7A/7B(1)/7B(1A) and 8 (tea/coffee/rubber etc)	
BP.43	<b>Net profit from business or profession other than speculative and specified business after applying rule 7/7A/7B(1)/7B(1A) and 8, if applicable [BP.41+BP.42]</b>	
BP.44	Income from speculative business	
BP.45	Income from specified Business/s 35AD	
BP.46	Income from Virtual Digital Assets	
BP.47	<b>Income chargeable under the head 'Profit and Gains from Business or profession [BP.43+BP.44+BP.45+BP.46]</b>	



BP.48	Balance income/loss from business or profession remaining after set off as per SLCY.5	
OI	<b>Other Information</b>	
OI.1	Method of accounting employed in the previous year	
OI.2	Is there any change in method of accounting	
OI.3	Method of valuation of closing stock employed in the previous year (optional in case of professionals)	
OI.4	Is there any change in the stock valuation method?	
	<b>Total number of employees employed by the company (mandatory in case company has recognized Provident Fund)</b>	
OI.5	Deployed in India	
OI.6	Deployed outside India	
OI.7	Total	
	<b>Amounts not credited to the profit and loss account, being -</b>	
OI.8	the items falling within the scope of section 28	
OI.9	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	
OI.10	escalation claims accepted during the previous year	
OI.11	any other item of income	
OI.12	capital receipt, if any	
	<b>Amount of credit outstanding in the accounts in respect of</b>	
OI.13	Union Excise Duty	
OI.14	Service tax	
OI.15	VAT/sales tax	
OI.16	Central Goods & Service Tax (CGST)	
OI.17	State Goods & Services Tax (SGST)	
OI.18	Integrated Goods & Services Tax (IGST)	
OI.19	Union Territory Goods & Services Tax (UTGST)	
OI.20	Any other tax	
OI.21	Total amount outstanding	
DEP	<b>Depreciation (other than assets on which full capital expenditure is allowable as deduction under any other section)</b>	
DEP.1	Block of asset	
DEP.2	Written down value on the first day of previous year	
DEP.3	Additions for a period of 180 days or more in the previous year	
DEP.4	Consideration or other realizations during the year	
DEP.5	Additions for a period of less than 180 days in the previous year	
DEP.6	Consideration or other realizations during the year	
DEP.7	<b>Amount of block of asset at the end of the previous year (DEP.2+DEP.3-DEP.4+DEP.5-DEP.6)</b>	
DEP.8	WDV on which depreciation at half rate to be allowed (DEP.5-DEP.6) (enter zero if result is negative)	
DEP.9	WDV on which depreciation at full rate to be allowed (DEP7-DEP.8)	
DEP.10	Amount of Depreciation at full rate (Depreciation on DEP.9)	
DEP.11	Amount of Depreciation at half rate (Depreciation on DEP.8)	
DEP.12	Additional depreciation, if any, on DEP.3	
DEP.13	Additional depreciation, if any, on DEP.5	
DEP.14	Additional depreciation related to immediately preceding year on asset put to use for less than 180 days	
DEP.15	<b>Total depreciation (DEP.10 to DEP.14)</b>	
DEP.16	Depreciation disallowed under section 38(2) of the I.T. Act	
DEP.17	<b>Net aggregate depreciation (DEP.15-DEP.16)</b>	
DEP.18	Expenditure incurred in connection with transfer of asset/ assets	
DEP.19	Capital gains/ loss under section 50 (enter negative only, if block ceases to exist) (DEP.4+DEP.6-DEP.2-DEP.3-DEP.5-DEP.18)	
DEP.20	Written down value on the last day of previous year* (enter 0, if result is negative) (DEP.7-DEP.15)	
DCGD	<b>Deemed capital gain on sale of depreciable assets</b>	

DCGD.1	Block of asset	
DCGD.2	Amount of deemed capital gain (DEP.19)	
DCGD.3	Total of deemed capital gain (total of DCG.2 for all blocks of asset)	
ICDS	<b>Effect of Income Computation Disclosure Standards on profit</b>	
ICDS.1	Accounting Policies	
ICDS.2	Valuation of Inventories (other than the effect of change in method of valuation u/s 145A, if the same is separately reported)	
ICDS.3	Construction Contracts	
ICDS.4	Revenue Recognition	
ICDS.5	Tangible Fixed Assets	
ICDS.6	Changes in Foreign Exchange Rates	
ICDS.7	Government Grants	
ICDS.8	Securities (other than the effect of change in method of valuation u/s 145A, if the same is separately reported)	
ICDS.9	Borrowing Costs	
ICDS.10	Provisions, Contingent Liabilities and Contingent Assets	
ICDS.11	Total effect of ICDS adjustments on profit (if positive)	
ICDS.12	Total effect of ICDS adjustments on profit (if negative)	
AMT	<b>Alternate Minimum Tax</b>	
AMT.1	Total Income as per TI.13	
	<b>Adjustments as per section 115JC(2)</b>	
AMT.2	Deduction Claimed under any section included in Chapter VIA under the heading "C.—Deductions in respect of certain incomes"	
AMT.3	Deduction Claimed u/s 10AA	
AMT.4	Deduction claimed u/s 35AD as reduced by the amount of depreciation on assets on which such deduction is claimed	
AMT.5	Adjusted Total Income under section 115JC(1) (AMT.1+AMT.2+AMT.3+AMT.4)	
AMT.6	Adjusted Total Income u/s 115JC from units located in IFSC, if any	
AMT.7	Adjusted Total Income u/s 115JC from other Units (AMT.5-AMT.6)	
AMT.8	Tax payable under section 115JC(1) [(9% of AMT.6+ 18.5% of AMT.7] (In the case of AOP, BOI, AJP this is applicable if AMT.5 is greater than Rs. 20 lakhs)	
AMTC	<b>Alternate Minimum Tax Credit</b>	
AMTC.1	Tax under section 115JC (TTI.4)	
AMTC.2	Tax under other provisions of the Act (TTI.13)	
AMTC.3	Amount of tax against which credit is available [enter (AMTC.2 – AMTC.1) if AMTC.2 is greater than AMTC.1, otherwise enter 0]	
AMTC.4	Whether AMT credit is being utilised	Yes
AMTC.5	Amount of tax credit under section 115JD utilised during the year	
AMTC.6	Amount of AMT liability available for credit in subsequent assessment years	
AMTC4	<b>Assessment year wise alternate Minimum Tax Credit</b>	
AMTC4.1	Assessment year	
AMTC4.2	Gross AMT credit	
AMTC4.3	AMT credit Set-off in earlier assessment years	
AMTC4.4	AMT credit Balance brought forward to the current AY (AMTC4.2- AMTC4.3)	
AMTC4.5	AMT credit utilised during the current AY	
AMTC4.6	Balance AMT credit carried forward (AMTC4.4- AMTC4.5)	
QD	<b>Quantitative Details</b>	
QD.1	Type of concern	
QD.2	Type of goods	
QD.3	Opening stock	
QD.4	Purchases during previous year	
QD.5	Quantity manufactured during the previous year	
QD.6	Consumption during previous year	
QD.7	Sales during previous year	
QD.8	Closing stock	

QD.9	Yield finished products	
QD.10	Percentage yield	
QD.11	Shortage/ excess, if any	
SLCY	<b>Intra head set off of business loss</b>	
SLCY.1	Type of loss to be set off	
SLCY.2	Amount of loss	
SLCY.3	Type of income	
SLCY.4	Amount of income	
SLCY.5	Balance income from business or profession remaining after set off	
OS	<b>Income from other source</b>	
OS.1	Nature and amount of income chargeable at normal rates, excluding pass through income and income chargeable at special rates	
OS.2	Nature and amount of deduction/expense u/s 57	
OS.3	Nature and amount not deductible u/s 58	
OS.4	Profits chargeable to tax u/s 59	
OS.6	Net income from other sources, other than OS.7, OS.9 and OS.11 (OS.1- OS.2+OS.3+OS.4)	
OS.7	Nature and amount of income chargeable at special rates	
OS.8	Do you have any pass through income/loss?	No
OS.9	Amount of pass through income/loss	
OS.10	Do you have income from owning and maintaining race horses	No
OS.11	Income from the activity of owning and maintaining race horses	
OS.12	Information about accrual/receipt of income from Other Sources	
OS.13	Income from other sources (OS.6 + OS.7+OS.9+OS.11)	
AROS	<b>Information about accrual/receipt of income from other sources</b>	
AROS.1	Type of income from other sources	
AROS.2	Amount of income up to 15 <sup>th</sup> June	
AROS.3	Amount of income from 16 <sup>th</sup> June to 15 <sup>th</sup> September	
AROS.4	Amount of income from 16 <sup>th</sup> September to 15 <sup>th</sup> December	
AROS.5	Amount of income from 16 <sup>th</sup> December to 15 <sup>th</sup> March	
AROS.6	Amount of income from 16 <sup>th</sup> March to 31 <sup>st</sup> March	
VIA	<b>Chapter VI-A</b>	
VIA.1	Section under which deduction is being claimed	
VIA.2	Amount of deduction	
VIA.3	Aggregate amount of deduction under chapter VI-A	
80JJAA	<b>Section 80JJAA</b>	
80JJAA.1	Number of additional employees during the previous year	
80JJAA.2	Number of additional employees during two prior previous years, if applicable	
80JJAA.3	Additional employees cost with reference to 80JJAA.1 and 80JJAA.2	
80JJAA.4	Deduction claimed u/s 80JJAA (30% of 80JJAA.3)	
BOA	<b>Books of account</b>	
BOA.1	Books of account maintained	
BOA.2	Nature of profession	
BOA.4	Trade name of the business, if any	
AUD	<b>Auditor details</b>	
AUD.3	Name of the auditor signing the audit report	
AUD.4	Membership No. of the auditor	
AUD.5	Name of the auditor (Proprietorship/firm)	
AUD.6	Proprietorship/firm registration number	
AUD.7	Permanent Account Number	
AUD.8	Aadhaar No of the proprietor	
AUD.2	Date of furnishing the audit report	
AUD.2A	Date of signing of audit report	
AUD.2B	UDIN	
GST	<b>GST reconciliation</b>	
GST.1	Turnover as per Schedule P&L	
GST.2	Annual aggregate turnover as per GST return(s)	
GST.3	Turnover of non-GST units	
GST.4	Total (GST.2+GST.3)	
GST.5	In case of difference between GST.1 and GST.4, please specify the reason	

GST.6	Amount of such difference	
TI	<b>Computation of Total Income</b>	
TI.1	Income from Salary	
TI.2	Income from House property	
TI.3	Profits and gains from business or profession	
TI.4	Capital gains	
TI.5	Income from other sources	
TI.6	Total of head wise income (Sum of TI.1 to TI.5)	
TI.7	Current year losses to be set off, if any	
TI.8	Balance after set off current year losses (TI.6-TI.7)	
TI.9	Brought forward losses to be set off against TI8	
TI.10	<b>Gross Total income</b> (TI.8-TI.9)	
TI.11	Deductions under Chapter VI-A	
TI.12	Deduction u/s 10AA	
TI.13	Total income (TI.10-TI.11-TI.12)	
TI.14	Income chargeable to tax at special rates	
TI.15	Income chargeable to tax at normal rates (TI.13-TI.14)	
TI.16	Net Agricultural income/ any other income for rate purpose	
TI.17	Aggregate of Total Income and agricultural income (TI.15+TI.16)	
TI.18	Losses of current year to be carried forward	
	<b>Tax payable on total income</b>	
TTI.5	Tax at normal rates on total income	
TTI.6	Tax at special rates	
TTI.7	Tax payable on total income (TTI.5+TTI.6)	
TTI.8	Rebate on agricultural income	
TTI.10	Tax payable after rebate (TTI.7 – TTI.8)	
TTI.11	Surcharge on TTI.10	
TTI.12	Health and education cess on (TTI.10+ TTI.11) above	
TTI.13	Gross tax liability (TTI.10+TTI.11+TTI.12)	
TTI.24	Net tax liability (TTI.19-TTI.23)	
TTI.25	Interest and fees payable	
TTI.26	Aggregate liability (TTI.24+TTI.25)	
TTI.27	Taxes paid	
TTI.28	Amount payable (TTI.26-TTI.27)	
TTI.29	Refund	
A	<b>Bank Account Details</b>	
BA.1	Name of the Bank	
BA.2	Name of the Branch	
BA.3	IFSC Code	
BA.4	Account number (the number should be 9 digits or more as per the CBS systems of the bank)	
BA.5	Savings/Current	
BA.6	Indicate the account in which you prefer to get your refund credited, if any	
TXP	<b>Details of Tax Payments</b>	
TXP.1	Type of payment	
	<b>Advance Tax and Self-Assessment Tax</b>	
TXP.2	BSR Code	
TXP.3	Date of Deposit	
TXP.4	Serial number of challan	
TXP.5	Amount	
	<b>Tax Deducted/Collected at Source</b>	
TXP.6	Whether TDS or TCS	
TXP.7	Nature of income on which TDS is deducted	
TXP.8	TDS credit relating to self/other person [spouse as per section 5A/ other person as per rule 37BA(2)]	

TXP.9	TAN of the Deductor/Collector/PAN of Tenant/buyer	
TXP.10	Name of the Deductor/Collector/Tenant/buyer	
TXP.11	PAN of the other person (if TDS credit related to other person)	
TXP.12	Gross payment/receipt subjected to tax / income chargeable under salaries	
TXP.13	Year of the tax deduction/collection	
TXP.14	Total Tax deducted/collected	
TXP.15	TDS/TCS claimed this year	
TXP.16	Unclaimed TDS/TCS brought forward	
TXP.17	TDS of the current FY claimed in own hands	
TXP.18	TDS of the current FY claimed in the hands of other person referred to in TXP.11	
TXP.19	Gross amount of Corresponding receipt/withdrawals offered	
TXP.20	Head under which income is offered	
TXP.21	TDS/TCS credit being carried forward	

### VERIFICATION

I....., son/ daughter of ABC, holding permanent account number..... solemnly declare that to the best of my knowledge and belief, the information given in the return and schedules thereto is correct and complete and that the amount of total income and other particulars shown therein are truly stated and are in accordance with the provisions of the Income-tax Act, 1961, in respect of income chargeable to Income-tax for the previous year relevant to the Assessment Year XXXX-YY. I further declare that I am making this return in my capacity as XXXX<dropdown to be provided> and I am also competent to make this return and verify it.

Sign here

Place

Date

## Annexure D

	<b>Common ITR</b> [For persons other than persons required to furnish return under section 139(4A) or 139(4B) or 139(4C) or 139(4D)] Please see rule [12] of the Income-tax Rules, 1962 (Please refer instructions)	
<b>A</b>	<b>Assessment year</b>	
A.1	Assessment year	XXXX-YY
<b>B</b>	<b>Taxpayer Identification Details</b>	
B.1	Permanent Account Number (PAN)	
B.2	Name	
B.3	If there is any change in the name, old name	
B.4	Address of the taxpayer	
B.5	Person type	Company
B.6	Date of birth/formation/incorporation	
<b>C</b>	<b>Residential status</b>	
C.1	Residential status	Resident
<b>D</b>	<b>ITR filing requirement</b>	
D.1	Section under which ITR is being filed	Suo-moto
<b>E</b>	<b>Identification of applicable schedules</b>	
	<b>Income/loss Details</b>	
E.2	Whether you have any exempt income under the Income-tax Act?	No
E.3	Which heads of Income are applicable to you?	PGBP, Capital gains and OS
E.4	Whether you have income which is taxable under section 44AD/44ADA/44AE/44B/44BB/44BBA/44BBB/Chapter XII-G/First Schedule to the Income-tax Act?	No
E.6	Whether the income of any other person is to be included with your income under Chapter V?	No
E.7	Whether you have any income chargeable to tax at special rate?	Yes
E.8	Whether you have any brought forward losses or unabsorbed depreciation or allowance under section 35(4)?	No
E.9	Whether any deduction has been claimed under Chapter VI-A?	Yes
E.10	Whether you are eligible for deduction u/s 10AA?	No
E.11	Whether you are required to maintain books of account u/s 44AA?	Yes
E.12	Whether you are liable for audit u/s 44AB?	Yes
E.14	Whether you are liable to audit u/s 92E?	No
E.15	Whether you are liable to audit under any other section of the Income tax Act?	No
E.16	Whether you are liable to audit under any Act, other than Income-tax Act?	Yes
E.17	Whether you are liable to maintain books of account as per Ind AS?	Yes
E.19	Whether you had unlisted equity shares in any company at any time during the previous year?	No
E.20	Whether you had investment in partnership firm(s)/unincorporated entities during the previous year?	Yes
E.24	Whether you have exercised option for special rate of taxation under sections 115BA/BAA/BAB/BAC/BAD (including the current previous year)	No
E.26	Whether you have a unit in International Financial Services Centre and derive income solely in convertible foreign exchange?	No
E.27	Whether you are a Startup recognised by DPIIT?	No
E.29	Whether you are filing the ITR as representative assessee including section 160?	No
E.30	Whether you are a company under liquidation?	No
E.31	Whether you have income from outside India and tax relief is to be claimed for taxes paid on such income?	No

E.32	Whether you have any foreign asset or hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India, or have signing authority in any account located outside India, or have income from any source outside India?	No
E.33	Whether you are exercising option under section 92CE(2A) of the Act?	No
E.34	Whether you are registered with GST	Yes
E.36	Whether you are a domestic company?	Yes
E.37	Whether your total turnover during the financial year XXXX-YY exceeds Rs 400 crore?	Yes
E.38	Whether you are a listed company?	No
E.39	Whether you are a private limited company?	No
E.40	Whether you have bought back shares during the previous year?	No
	<b>Manufacturing account</b>	
MF.1	Business code	
MF.2	Opening stock	
MF.3	Closing stock	
MF.4	Purchases (net of refunds, duty or tax, if any)	
MF.5	Direct expenses	
MF.6	Factory overheads	
MF.7	Cost of goods produced- transferred to Trading Account (MF.2-MF.3 + MF.4 + MF.5+MF.6)	
TR	<b>Trading account</b>	
TR.1	Business code	
TR.2	Sales/ Gross receipts from business (excluding turnover from Intraday Trading)	
TR.3	Gross receipts from Profession	
TR.4	Duties, taxes and cess received or receivable	
TR.5	Total revenue from operations (TR.2+TR.3+TR.4)	
TR.6	Closing stock of finished goods	
TR.7	Opening stock of finished goods	
TR.8	Purchases (net of refunds, duty or tax, if any)	
TR.9	Direct expenses	
TR.10	Duties, taxes and cess paid or payable	
TR.11	Cost of goods produced- transferred from Manufacturing account	
TR.12	Gross profit from Business and Profession- Transferred to Profit and Loss account [(TR.5+TR.6) – (TR.7 + TR.8 + TR.9 + TR.10+TR.11)]	
PL	<b>Profit and loss account</b>	
PL.1	Business code	
PL.2	Gross profit transferred from Trading Account	
PL.3	Other income	
PL.4	Operating expenses	
PL.5	Personnel expenses	
PL.6	Insurance expenses	
PL.7	Commission	
PL.8	Royalty	
PL.9	Professional/consultancy fees/FTS	
PL.10	Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)	
PL.11	Miscellaneous Expenses	
	<b>Bad debts</b>	
PL.12	More than Rs. 1 lakh per debtor	
PL.13	Other than PL.12	
PL.14	Total bad debts	
PL.15	Provision for bad and doubtful debts	
PL.16	Other provisions	
PL.17	<b>Profit before interest, depreciation and taxes (PBIDT) [(PL.2+PL.3) - (PL.4+ PL.5+ PL.6+ PL.7+ PL.8+ PL.9+ PL.10+ PL.11+ PL.14+ PL.15+PL.16)]</b>	
PL.18	Interest expenses	

PL.19	Depreciation and amortization	
PL.20	<b>Net profit before taxes (PL.17- PL.18-PL.19)</b>	
PL.21	Provision for current tax	
PL.22	Provision for Deferred Tax	
PL.23	<b>Profit after tax (PL.20-PL.21-PL.22)</b>	
PL.24	Balance brought forward from previous year	
PL.25	Amount available for appropriation (PL.23+PL.24)	
PL.26	Transferred to reserves and surplus	
PL.27	Appropriations	
PL.28	Balance carried to balance sheet (PL.25-PL.26-PL.27)	
PL.29	If it is Ind-AS, items that will not be classified to P&L	
PL.30	If it is Ind-AS, items that be classified to P&L	
PL.31	Total comprehensive income (PL.23+PL.29+PL.30)	
<b>BSAS</b>	<b>Balance Sheet (for companies) (Ind-AS)</b>	
	<b>Equity and liabilities</b>	
BSAS.1	Equity	
BSAS.2	Other equity	
	<b>Liabilities</b>	
	<b>Non-current liabilities</b>	
	<b>Financial liabilities</b>	
BSAS.3	Borrowings	
BSAS.4	Trade Payables	
BSAS.5	Other financial liabilities (Other than those specified in II under provisions)	
	<b>Provisions</b>	
BSAS.6	Provision for employees' benefits	
BSAS.7	Others	
	<b>Other non-current liabilities</b>	
BSAS.7	Advances	
BSAS.8	Others	
BSAS.9	<b>Total non-current liabilities (Sum of BSAS.3 to BSAS.8)</b>	
	<b>Current liabilities</b>	
	<b>Financial liabilities</b>	
BSAS.10	Borrowings	
BSAS.11	Trade Payables	
BSAS.12	Other financial liabilities	
	<b>Other current liabilities</b>	
BSAS.13	Revenue received in advance	
BSAS.14	Other advances	
BSAS.15	Others	
	<b>Provisions</b>	
BSAS.16	Provision for employees' benefits	
BSAS.17	Others	
BSAS.18	<b>Current liabilities (Net)</b>	
BSAS.19	<b>Total current liabilities (Sum of BSAS.10 to BSAS.18)</b>	
BSAS.19	<b>Total equities and liabilities (BSAS.1+ BSAS.2 + BSAS.9+ BSAS.19)</b>	
	<b>Assets</b>	
	<b>Non-current assets</b>	
	Property, plants and equipment	
BSAS.20	Gross block	
BSAS.21	Depreciation	
BSAS.22	Impairment losses	



BSAS.23	Net block (BSAS.20- BSAS.21- BSAS.22)	
BSAS.24	Capital work in progress	
	Investment property	
BSAS.25	Gross block	
BSAS.26	Depreciation	
BSAS.27	Impairment losses	
BSAS.28	Net block (BSAS.25- BSAS.26- BSAS.27)	
	Goodwill	
BSAS.29	Gross block	
BSAS.30	Impairment losses	
BSAS.31	Net block (BSAS.29- BSAS.30)	
	Other Intangible asset	
BSAS.32	Gross block	
BSAS.33	Amortization	
BSAS.34	Impairment losses	
BSAS.35	Net block (BSAS.32- BSAS.33- BSAS.34)	
BSAS.36	Intangible assets under development	
	Biological assets other than bearer plants	
BSAS.37	Gross block	
BSAS.38	Impairment losses	
BSAS.39	Net block (BSAS.37- BSAS.38)	
	Financial assets	
BSAS.40	Investments	
BSAS.41	Trade receivables	
BSAS.42	Loans	
BSAS.43	For the purpose of business or profession	
BSAS.44	Not for the purpose of business or profession	
BSAS.45	Given to shareholder, being the beneficial owner of share, or to any concern or on behalf/benefit of such shareholder as per section 2(22)(e) of the Income-tax Act	
BSAS.46	Other financial assets	
BSAS.47	Deferred Tax Assets (Net)	
BSAS.48	Other non-current Assets	
BSAS.49	Non-current assets included in BSAS.48 above which is due from shareholder, being the beneficial owner of share, or from any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act	
BSAS.50	Others	
BSAS.51	<b>Total non-current assets (BSAS.23+BSAS.24+BSAS.28+BSAS.31+BSAS.35+BSAS.36+BSAS.39+BSAS.40+BSAS.41+BSAS.42+BSAS.46+BSAS.47+BSAS.48)</b>	
	<b>Current assets</b>	
BSAS.52	Inventories	
	Financial assets	
BSAS.53	Investments	
BSAS.54	Trade receivables	
BSAS.55	Cash and cash equivalents	
BSAS.56	Bank balance other than BSAS.55	
BSAS.57	Loans	
BSAS.58	for the purpose of business or profession	
BSAS.59	not for the purpose of business or profession	
BSAS.60	given to a shareholder, being the beneficial owner of share, or to any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act	
BSAS.61	Other financial assets	
BSAS.62	Total financial assets (BSAS.53+ BSAS.54+ BSAS.55+ BSAS.56+ BSAS.56+ BSAS.57+ BSAS.61)	

BSAS.63	Current tax assets (net)	
BSAS.64	Other current assets	
BSAS.65	<b>Total current assets (BSAS.52+ BSAS.62+ BSAS.63+ BSAS.64)</b>	
BSAS.66	Total assets (BSAS.51+ BSAS.65)	
BP	<b>Income from Business or Profession</b>	
BP.1	<b>Profit before tax as per PL.19/NA.20</b>	
	<b>Less:</b>	
BP.2	Net profit or loss from speculative business	
BP.3	Net profit or loss from specified business u/s 35AD	
BP.4	Net profit from Virtual Digital Assets	
BP.5	Income/receipts credited to P&L account considered under other heads of income	
BP.6	Profit from activities covered under rule 7/7A/7B(1)/7B(1A) and 8	
BP.7	Income credited to P&L account which is exempt	
BP.8	Total [BP.2+BP.3+ BP.4+BP.5+BP.6+BP.7]	
BP.9	<b>Balance [BP.1-BP.8]</b>	
	<b>Add:</b>	
BP.10	Expenses debited to P&L account considered under other heads of income etc.	
BP.11	Expenses debited to P&L account which relate to exempt income	
BP.12	Expenses debited to P&L account which relate to exempt income and disallowed u/s 14A	
BP.13	<b>Adjusted profit or loss [BP.9+BP.10+BP.11+BP.12]</b>	
BP.14	Depreciation and amortisation debited to P&L account	
BP.15	Depreciation and amortisation allowable under Income-tax Act	
BP.16	<b>Profit and loss after depreciation [BP.13+BP.14-BP.15]</b>	
	Amount debited to P&L account to the extent disallowable under Income-tax Act due to non-fulfilment of conditions specified in relevant clause	
BP.17	Section 36	
BP.18	Section 37	
BP.19	Section 40	
BP.20	Section 40A	
BP.21	Section 43B	
BP.22	Total disallowances from BP.17 to BP.21	
BP.23	Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	
BP.24	Deemed income	
BP.25	Any other item of addition/disallowance under section 28 to 44DB	
BP.26	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 person is a partner)	
BP.27	Increase in profit or decrease in loss on account of ICDS adjustments and deviation in method of valuation of stock	
BP.28	Increase in the profit or decrease in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [Other than the amount entered in BP.25]	
BP.29	<b>Total [BP.16+ BP.22 to BP.28]</b>	
BP.30	Deduction allowable under section 32(1)(iii)	
BP.31	Amount of deduction under section 35 or 35CCC or 35CCD in excess of the amount debited to profit and loss account	
BP.32	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year	
BP.33	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year	
BP.34	Any other amount allowable as deduction	
BP.35	Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock	
BP.36	Decrease in the profit or increase in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2)	
BP.37	<b>Total of BP.30 to BP.36</b>	

BP.38	Deemed profits and gains of business and profession under section 44AD/44ADA/44AE/44BB/44BBA/Chapter XII-G/First schedule to Income-tax Act	
BP.39	Income taxable under section 44D	
BP.40	Income taxable under section 44DA	
BP.41	<b>Net profit from business or profession other than speculative and specified business [(BP.29 -BP.37)+BP.38+BP.39+BP.40]</b>	
BP.42	Profit from activities covered under rule 7/7A/7B(1)/7B(1A) and 8 (tea/coffee/rubber etc)	
BP.43	<b>Net profit from business or profession other than speculative and specified business after applying rule 7/7A/7B(1)/7B(1A) and 8, if applicable [BP.41+BP.42]</b>	
BP.44	Income from speculative business	
BP.45	Income from specified Business/s 35AD	
BP.46	Income from Virtual Digital Assets	
BP.47	<b>Income chargeable under the head 'Profit and Gains from Business or profession [BP.43+BP.44+BP.45+BP.46]</b>	
BP.48	Balance income/loss from business or profession remaining after set off as per SLCY.5	
OI	<b>Other Information</b>	
OI.1	Method of accounting employed in the previous year	
OI.2	Is there any change in method of accounting	
OI.3	Method of valuation of closing stock employed in the previous year (optional in case of professionals)	
OI.4	Is there any change in the stock valuation method?	
	<b>Total number of employees employed by the company (mandatory in case company has recognized Provident Fund)</b>	
OI.5	Deployed in India	
OI.6	Deployed outside India	
OI.7	Total	
	<b>Amounts not credited to the profit and loss account, being -</b>	
OI.8	the items falling within the scope of section 28	
OI.9	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	
OI.10	escalation claims accepted during the previous year	
OI.11	any other item of income	
OI.12	capital receipt, if any	
	<b>Amount of credit outstanding in the accounts in respect of</b>	
OI.13	Union Excise Duty	
OI.14	Service tax	
OI.15	VAT/sales tax	
OI.16	Central Goods & Service Tax (CGST)	
OI.17	State Goods & Services Tax (SGST)	
OI.18	Integrated Goods & Services Tax (IGST)	
OI.19	Union Territory Goods & Services Tax (UTGST)	
OI.20	Any other tax	
OI.21	Total amount outstanding	
DEP	<b>Depreciation (other than assets on which full capital expenditure is allowable as deduction under any other section)</b>	
DEP.1	Block of asset	
DEP.2	Written down value on the first day of previous year	
DEP.3	Additions for a period of 180 days or more in the previous year	
DEP.4	Consideration or other realizations during the year	
DEP.5	Additions for a period of less than 180 days in the previous year	
DEP.6	Consideration or other realizations during the year	
DEP.7	<b>Amount of block of asset at the end of the previous year (DEP.2+DEP.3-DEP.4+DEP.5-DEP.6)</b>	
DEP.8	WDV on which depreciation at half rate to be allowed (DEP.5-DEP.6) (enter zero if result is negative)	
DEP.9	WDV on which depreciation at full rate to be allowed (DEP7-DEP.8)	

DEP.10	Amount of Depreciation at full rate (Depreciation on DEP.9)	
DEP.11	Amount of Depreciation at half rate (Depreciation on DEP.8)	
DEP.12	Additional depreciation, if any, on DEP.3	
DEP.13	Additional depreciation, if any, on DEP.5	
DEP.14	Additional depreciation related to immediately preceding year on asset put to use for less than 180 days	
DEP.15	<b>Total depreciation (DEP.10 to DEP.14)</b>	
DEP.16	Depreciation disallowed under section 38(2) of the I.T. Act	
DEP.17	<b>Net aggregate depreciation (DEP.15-DEP.16)</b>	
DEP.18	Expenditure incurred in connection with transfer of asset/ assets	
DEP.19	Capital gains/ loss under section 50 (enter negative only, if block ceases to exist) (DEP.4+DEP.6-DEP.2-DEP.3-DEP.5-DEP.18)	
DEP.20	Written down value on the last day of previous year* (enter 0, if result is negative) (DEP.7-DEP.15)	
<b>DCGD</b>	<b>Deemed capital gain on sale of depreciable assets</b>	
DCGD.1	Block of asset	
DCGD.2	Amount of deemed capital gain (DEP.19)	
DCGD.3	Total of deemed capital gain (total of DCG.2 for all blocks of asset)	
<b>ICDS</b>	<b>Effect of Income Computation Disclosure Standards on profit</b>	
ICDS.1	Accounting Policies	
ICDS.2	Valuation of Inventories (other than the effect of change in method of valuation u/s 145A, if the same is separately reported)	
ICDS.3	Construction Contracts	
ICDS.4	Revenue Recognition	
ICDS.5	Tangible Fixed Assets	
ICDS.6	Changes in Foreign Exchange Rates	
ICDS.7	Government Grants	
ICDS.8	Securities (other than the effect of change in method of valuation u/s 145A, if the same is separately reported)	
ICDS.9	Borrowing Costs	
ICDS.10	Provisions, Contingent Liabilities and Contingent Assets	
ICDS.11	Total effect of ICDS adjustments on profit (if positive)	
ICDS.12	Total effect of ICDS adjustments on profit (if negative)	
<b>MAT</b>	<b>Minimum Alternate Tax payable u/s 115JB</b>	
MAT.1	Whether the Profit and Loss Account is prepared in accordance with the provisions of Parts II of Schedule III to the Companies Act, 2013	
MAT.2	If answer to MAT.1 is no, whether profit and loss account is prepared in accordance with the provisions of the Act governing such company	
MAT.3	Whether, for the Profit and Loss Account referred to in MAT.1 above, the same accounting policies, accounting standards and same method and rates for calculating depreciation have been followed as have been adopted for preparing accounts laid before the company at its annual general body meeting?	
MAT.4	Profit after tax as shown in the Profit and Loss Account	
MAT.5	Nature and amount of additions (if debited in profit and loss account)	
MAT.6	Nature and amount of deductions	
MAT.7	Book profit under section 115JB (MAT.4+MAT.5-MAT.C)	
	<b>If answer to E.17 is yes, fill MAT.8 and MAT.9</b>	
MAT.8	Additions to book profit under sub-sections (2A) to (2C) of section 115JB	
MAT.9	Deductions from book profit under sub-sections (2A) to (2C) of section 115JB	
MAT.10	Deemed total income under section 115JB (MAT.7 + MAT.8 – MAT.9)	
MAT.11	Deemed total income u/s 115JB from Units located in IFSC, if any	
MAT.12	Deemed total income u/s 115JB from other Units (MAT.10-MAT.11)	
MAT.13	Tax payable under section 115JB [(9% of MAT.11 + 15% of MAT.12)]	
<b>MATC</b>	<b>Minimum Alternate Tax Credit</b>	
MATC.1	Tax under section 115JB (TTI.4)	
MATC.2	Tax under other provisions of the Act (TTI.13)	

MATC.3	Amount of tax against which credit is available [enter (MATC.2 – MATC.1) if MAT.2 is greater than MAT.1, otherwise enter 0]	
MATC.4	Whether MAT credit is being utilised	
MATC.5	Amount of tax credit under section 115JAA utilised during the year	
MATC.6	Amount of MAT liability available for credit in subsequent assessment years	
<b>MATC4</b>	<b>Assessment year wise Minimum Alternate Tax Credit</b>	
MATC4.1	Assessment year	
MATC4.2	Gross MAT credit	
MATC4.3	MAT credit Set-off in earlier assessment years	
MATC4.4	MAT credit Balance brought forward to the current AY (MATC4.2- MATC4.3)	
MATC4.5	MAT credit utilised during the current AY	
MATC4.6	Balance MAT credit carried forward (MATC4.4- MATC4.5)	
<b>QD</b>	<b>Quantitative Details</b>	
QD.1	Type of concern	
QD.2	Type of goods	
QD.3	Opening stock	
QD.4	Purchases during previous year	
QD.5	Quantity manufactured during the previous year	
QD.6	Consumption during previous year	
QD.7	Sales during previous year	
QD.8	Closing stock	
QD.9	Yield finished products	
QD.10	Percentage yield	
QD.11	Shortage/ excess, if any	
<b>SLCY</b>	<b>Intra head set off of business loss</b>	
SLCY.1	Type of loss to be set off	
SLCY.2	Amount of loss	
SLCY.3	Type of income	
SLCY.4	Amount of income	
SLCY.5	Balance income from business or profession remaining after set off	
<b>CG</b>	<b>Income from capital gains</b>	
CG.1	Whether the capital asset is short term or long term	
CG.2	Type of capital gain, other than pass through income	
CG.3	Nature of capital asset	
CG.4	Address, in case of immovable property	
CG.5	Date of purchase/acquisition	
CG.6	Date of sale/transfer	
CG.7	Full value of consideration received/receivable	
CG.8	Value of capital asset as per stamp valuation authority	
CG.9	Whether you would like to invoke sub-section (2) of section 50C of the Act	
CG.10	Section under which fair market value is being computed (other than section 50C) and amount thereof	
CG.11	Full value of consideration for computing capital gains	
CG.12	Whether the asset has been acquired by the assessee before 01.04.2001 and fair market value thereof is being claimed under clause (b) of sub-section (2) of section 55	
CG.13	Whether the capital asset was acquired by the assessee on transfer which was claimed to be exempt u/s 47	
CG.14	Cost of acquisition without indexation	
CG.15	Cost of acquisition with indexation	
CG.16	Date of improvement	
CG.17	Cost of improvement without indexation	
CG.18	Cost of improvement with indexation	
CG.19	Expenditure wholly and exclusively in connection with transfer (excluding STT)	
CG.20	Reduction as per sub-section(iii) of section 48 of the Act, in applicable cases	

CG.21	Net worth of the undertaking or division, in case of slump sale	
CG.22	Section in which deduction is being claimed and amount of deduction	
CG.23	Whether STT has been paid?	
CG.24	Capital Gain	
CG.25	Loss to be disallowed u/s 94(7) or 94(8)	
CG.26	Capital gain after adjustment of loss to be disallowed u/s 94(7) or 94(8) (CG.24+CG.25)	
CG.27	Aggregate of income from capital gains (aggregate of CG.26 for all the assets)	
CG.28	Amount and section under which deemed capital gain is taxable	
CG.29	Amount of deemed capital gain u/s 47A	
CG.30	Aggregate of deemed capital gains u/s 50 transfer of depreciable capital assets	
CG.31	whether you have pass-through income/loss?	No
CG.33	Aggregate capital gain (CG.27+CG.28+CG.29+CG.30+CG.32)	
<b>112A</b>	<b>Sale of equity share or unit on which STT is paid (Long term)</b>	
112A.1	Name of the Share/ Unit Acquired	
112A.2	ISIN Code	
112A.3	No. of Shares/ Units	
112A.4	Sale-price per Share/ Unit	
112A.5	Full Value of Consideration (112A.3*112A.4)	
112A.6	Cost of acquisition	
112A.7	Fair Market Value per share/unit as on 31st January, 2018	
112A.8	Total Fair Market Value of capital asset as per section 55(2)(ac) (112A.3*112A.7)	
112A.9	If the long term capital asset was acquired before 01.02.2018, lower of 112A.5 and 112A.8	
112A.10	Cost of acquisition as per section 55(2)(ac) (higher of 112A.6 and 112A.9)	
112A.11	Expenditure wholly and exclusively in connection with transfer	
112A.12	Total deductions (112A.10+112A.11)	
112A.13	Balance (112A.5-112A.12)	
<b>OS</b>	<b>Income from other source</b>	
OS.1	Nature and amount of income chargeable at normal rates, excluding pass through income and income chargeable at special rates	
OS.2	Nature and amount of deduction/expense u/s 57	
OS.3	Nature and amount not deductible u/s 58	
OS.4	Profits chargeable to tax u/s 59	
OS.6	Net income from other sources, other than OS.7, OS.9 and OS.11 (OS.1- OS.2+OS.3+OS.4)	
OS.7	Nature and amount of income chargeable at special rates	
OS.8	Do you have any pass through income/loss?	No
OS.9	Amount of pass through income/loss	
OS.10	Do you have income from owning and maintaining race horses	No
OS.11	Income from the activity of owning and maintaining race horses	
OS.12	Information about accrual/receipt of income from Other Sources	
OS.13	Income from other sources (OS.6 + OS.7+OS.9+OS.11)	
<b>AROS</b>	<b>Information about accrual/receipt of income from other sources</b>	
AROS.1	Type of income from other sources	
AROS.2	Amount of income up to 15 <sup>th</sup> June	
AROS.3	Amount of income from 16 <sup>th</sup> June to 15 <sup>th</sup> September	
AROS.4	Amount of income from 16 <sup>th</sup> September to 15 <sup>th</sup> December	
AROS.5	Amount of income from 16 <sup>th</sup> December to 15 <sup>th</sup> March	
AROS.6	Amount of income from 16 <sup>th</sup> March to 31 <sup>st</sup> March	
<b>VIA</b>	<b>Chapter VI-A</b>	
VIA.1	Section under which deduction is being claimed	
VIA.2	Amount of deduction	
VIA.3	Aggregate amount of deduction under chapter VI-A	
<b>80IA</b>	<b>Section 80IA</b>	
80IA.1	Section under which the deduction is being claimed	
80IA.2	Address of undertaking(s)	
80IA.3	Amount of deduction	
80IA.4	Aggregate amount of deduction	

80IA.5	First assessment year in which deduction was claimed		
BOA	<b>Books of account</b>		
BOA.1	Books of account maintained		
BOA.2	Nature of profession		
BOA.4	Trade name of the business, if any		
AUD	<b>Auditor details</b>		
AUD.3	Name of the auditor signing the audit report		
AUD.4	Membership No. of the auditor		
AUD.5	Name of the auditor (Proprietorship/firm)		
AUD.6	Proprietorship/firm registration number		
AUD.7	Permanent Account Number		
AUD.8	Aadhaar No of the proprietor		
AUD.2	Date of furnishing the audit report		
AUD.2A	Date of signing of audit report		
AUD.2B	UDIN		
OA	<b>Other Audit</b>		
OA.1	Act under which audit is required		
OA.2	Section of the Act		
OA.3	Date of audit		
OA.4	UDIN		
IF	<b>Investment in Firm/unincorporated entities</b>		
IF.1	Name of the firm/unincorporated entity		
IF.2	Permanent Account Number of the firm/unincorporated entity		
IF.3	Type of firm/unincorporated entity		
IF.4	Whether the firm/unincorporated entity is liable for audit?		
IF.5	Whether section 92E is applicable to firm/unincorporated entity?		
IF.6	Percentage Share in the profit of the firm/unincorporated entity		
IF.7	Amount of share in the profit		
IF.8	Capital balance on 31st March in the firm/unincorporated entity		
GST	<b>GST reconciliation</b>		
GST.1	Turnover as per Schedule P&L		
GST.2	Annual aggregate turnover as per GST return(s)		
GST.3	Turnover of non-GST units		
GST.4	Total (GST.2+GST.3)		
GST.5	In case of difference between GST.1 and GST.4, please specify the reason		
GST.6	Amount of such difference		
SI	<b>Special Income</b>		
		Amount of Income (Rs)	Tax thereon (Rs)
SI.6	112A (LTCG on shares/equity-oriented fund/Business Trust on which STT paid) @10%		
SI.49	Total of special income		
TI	<b>Computation of Total Income</b>		
TI.1	Income from Salary		
TI.2	Income from House property		
TI.3	Profits and gains from business or profession		
TI.4	Capital gains		
TI.5	Income from other sources		
TI.6	Total of head wise income (Sum of TI.1 to TI.5)		
TI.7	Current year losses to be set off, if any		
TI.8	Balance after set off current year losses (TI.6-TI.7)		
TI.9	Brought forward losses to be set off against TI8		
TI.10	<b>Gross Total income</b> (TI.8-TI.9)		
TI.11	Deductions under Chapter VI-A		
TI.12	Deduction u/s 10AA		
TI.13	Total income (TI.10-TI.11-TI.12)		
TI.14	Income chargeable to tax at special rates		
TI.15	Income chargeable to tax at normal rates (TI.13-TI.14)		

TI.16	Net Agricultural income/ any other income for rate purpose	
TI.17	Aggregate of Total Income and agricultural income (TI.15+TI.16)	
TI.18	Losses of current year to be carried forward	
	<b>Tax payable on total income</b>	
TTI.5	Tax at normal rates on total income	
TTI.6	Tax at special rates	
TTI.7	Tax payable on total income (TTI.5+TTI.6)	
TTI.8	Rebate on agricultural income	
TTI.10	Tax payable after rebate (TTI.7 – TTI.8)	
TTI.11	Surcharge on TTI.10	
TTI.12	Health and education cess on (TTI.10+ TTI.11) above	
TTI.13	Gross tax liability (TTI.10+TTI.11+TTI.12)	
TTI.24	Net tax liability (TTI.19-TTI.23)	
TTI.25	Interest and fees payable	
TTI.26	Aggregate liability (TTI.24+TTI.25)	
TTI.27	Taxes paid	
TTI.28	Amount payable (TTI.26-TTI.27)	
TTI.29	Refund	
BA	<b>Bank Account Details</b>	
BA.1	Name of the Bank	
BA.2	Name of the Branch	
BA.3	IFSC Code	
BA.4	Account number (the number should be 9 digits or more as per the CBS systems of the bank)	
BA.5	Savings/Current	
BA.6	Indicate the account in which you prefer to get your refund credited, if any	
TXP	<b>Details of Tax Payments</b>	
TXP.1	Type of payment	
	<b>Advance Tax and Self-Assessment Tax</b>	
TXP.2	BSR Code	
TXP.3	Date of Deposit	
TXP.4	Serial number of challan	
TXP.5	Amount	
	<b>Tax Deducted/Collected at Source</b>	
TXP.6	Whether TDS or TCS	
TXP.7	Nature of income on which TDS is deducted	
TXP.8	TDS credit relating to self/other person [spouse as per section 5A/ other person as per rule 37BA(2)]	
TXP.9	TAN of the Deductor/Collector/PAN of Tenant/buyer	
TXP.10	Name of the Deductor/Collector/Tenant/buyer	
TXP.11	PAN of the other person (if TDS credit related to other person)	
TXP.12	Gross payment/receipt subjected to tax / income chargeable under salaries	
TXP.13	Year of the tax deduction/collection	
TXP.14	Total Tax deducted/collected	
TXP.15	TDS/TCS claimed this year	
TXP.16	Unclaimed TDS/TCS brought forward	
TXP.17	TDS of the current FY claimed in own hands	
TXP.18	TDS of the current FY claimed in the hands of other person referred to in TXP.11	
TXP.19	Gross amount of Corresponding receipt/withdrawals offered	
TXP.20	Head under which income is offered	
TXP.21	TDS/TCS credit being carried forward	



**VERIFICATION**

I....., son/ daughter of ABC, holding permanent account number..... solemnly declare that to the best of my knowledge and belief, the information given in the return and schedules thereto is correct and complete and that the amount of total income and other particulars shown therein are truly stated and are in accordance with the provisions of the Income-tax Act, 1961, in respect of income chargeable to Income-tax for the previous year relevant to the Assessment Year XXXX-YY. I further declare that I am making this return in my capacity as XXXX<dropdown to be provided> and I am also competent to make this return and verify it.

Sign here

Place  
Date