

MINISTRY OF FINANCE
(Department of Revenue)
 (CENTRAL BOARD OF DIRECT TAXES)
NOTIFICATION
 New Delhi, the 31st January, 2024

G.S.R. 83(E).— In exercise of the powers conferred by section 139 read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend Income-tax Rules, 1962, namely:—

1. **Short title and commencement.**— (1) These rules may be called the Income-tax (Amendment) Rules, 2024.

(2) They shall come into force from the 1st day of April, 2024.

2. In the Income-tax Rules, 1962 (herein after referred to as the principal rules), in rule 12, in sub-rule (3), in the Table, for Sl. No. 1 and entries thereto, the following Sl. No. and entries shall be substituted, namely: —

| “Sl. No. | Person | Condition | Manner of furnishing return of income |
|----------|--------------------------------------|--|---|
| (i) | (ii) | (iii) | (iv) |
| [1] | Individual or Hindu Undivided Family | (a) Accounts are required to be audited under section 44AB of the Act; | (A) Electronically under digital signature; or (B) Transmitting the data electronically in the return under electronic verification code; |
| | | (b) Where total income assessable under the Act during the previous year of a person, being an individual of the age of eighty years or more at any time during the previous year, and who furnishes the return in Form number SAHAJ (ITR-1) or Form number SUGAM (ITR-4). | (A) Electronically under digital signature; or (B) Transmitting the data electronically in the return under electronic verification code; or (C) Transmitting the data in the return electronically and thereafter submitting the verification of the return in Form ITR-V; or (D) Paper form; |
| | | (c) In any other case | (A) Electronically under digital signature; or (B) Transmitting the data electronically in the return under electronic verification code; or (C) Transmitting the data in the return electronically and thereafter submitting the verification of the return in Form ITR-V.” |

3. In the principal rules, in Appendix II,

(a) for FORM ITR-2, the following FORM shall be substituted, namely: —

| FORM | ITR-2 | INDIAN INCOME TAX RETURN [For Individuals and HUFs not having income from profits and gains of business or profession] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions) | | Assessment Year | | | | | |
|---------------------------|---|--|----------------|--|---|---|----------------------|---|--|
| | | 2 | 0 | 2 | 4 | - | 2 | 5 | |
| Part A-GEN GENERAL | | | | | | | | | |
| PERSONAL INFORMATION | (A1) First name | (A2) Middle name | (A3) Last name | (A4) PAN | | | | | |
| | (A6) Flat/Door/Block No. | (A7) Name of Premises/Building/Village | | (A5) Status (Tick) <input type="checkbox"/> Individual <input type="checkbox"/> HUF | | | | | |
| | (A8) Road/Street/Post Office | (A14) Date of Birth/ Formation (DD/MM/YYYY) | | | | | | | |
| | (A9) Area/locality | (A15) Aadhaar Number (12 digit) / Aadhaar Enrolment Id (28 digit) (if eligible for Aadhaar) | | | | | | | |
| | (A10) Town/City/District | (A11) State | | (A13) PIN code / ZIP code | | | | | |
| | | (A12) Country | | | | | | | |
| | (A16) Residential/Office Phone Number with STD code/ Mobile No. 1 | (A17) Mobile No. 2 | | | | | | | |
| | (A18) Email Address-1 (self) | (A19) Email Address-2 | | | | | | | |
| | (A20) | (a1i) Filed u/s (Tick) [Please see instruction] | | o 139(1)-On or before due date, o 139(4)-After due date, o 139(5)-Revised Return, o 92CD-Modified return, o 119(2)(b)-After condonation of delay | | | | | |
| | | (a1ii) Or filed in response to notice u/s | | o 139(9), o 142(1), o 148, o 153C | | | | | |
| FILING STATUS | (a2) | Do you wish to exercise the option u/s 115BAC(6) of Opting out of new tax regime? (default is "No") Note - For Opting out, option should be exercised along with the return of income filed u/s 139(1) | | | | | | | |
| | (b) | Are you filing return of income under Seventh proviso to section 139(1) but otherwise not required to furnish return of income? - (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information [Note: To be filled only if a person is not required to furnish a return of income under section 139(1) but filing return of income due to fulfilling one or more conditions mentioned in the seventh proviso to section 139(1)] | | | | | | | |
| | (bi) | Have you deposited amount or aggregate of amounts exceeding Rs. 1 Crore in one or more current account during the previous year? (Yes/No) | | | | | Amount (Rs) (If Yes) | | |
| | (bii) | Have you incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or for any other person? (Yes/No) | | | | | Amount (Rs) (If Yes) | | |
| | (biii) | Have you incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity during the previous year? (Yes/No) | | | | | Amount (Rs) (If Yes) | | |
| | (biv) | Are you required to file a return as per other conditions prescribed under clause (iv) of seventh proviso to section 139(1) (If yes, please select the relevant condition from the drop-down menu) | | | | | (Tick) o Yes o No | | |
| | (c) | If Revised/Defective/Modified, then enter Receipt No. and Date of filing original return (DD/MM/YYYY) | | | | | / / | | |
| | (d) | If filed, in response to a notice u/s 139(9)/142(1)/148/153C or order u/s 119(2)(b) enter Unique Number/ Document Identification Number (DIN) and date of such Notice/Order, or if filed u/s 92CD, enter date of Advance Pricing Agreement | | | | | (Unique Number) / / | | |
| (e) | Residential Status in India (for individuals) | | A. Resident | | o You were in India for 182 days or more during the previous year [section 6(1)(a)] | | | | |

| | (Tick applicable option) | | <input type="checkbox"/> You were in India for 60 days or more during the previous year, and have been in India for 365 days or more within the 4 preceding years [section 6(1)(c)] [where Explanation 1 is not applicable] <input type="checkbox"/> You are a citizen of India, who left India, for the purpose of employment, as a member of the crew of an Indian ship and were in India for 182 days or more during the previous year and 365 days or more within the preceding 4 years [Explanation 1(a) of section 6(1)(c)] <input type="checkbox"/> You are a citizen of India or a person of Indian origin and have come on a visit to India during the previous year and were in India for a) 182 days or more during the previous year and 365 days or more within the preceding 4 years; or b) 120 days or more during the previous year and 365 days or more within the preceding 4 years if the total income, other than income from foreign sources, exceeds Rs. 15 lakh. [Explanation 1(b) of section 6(1)(c)] | | | | | | | | | | | | | | | | |
|--|---|--|---|---|--------------------------------------|--|-------|------------------------------|-----------------------------------|---|--|--|---|--|--|--|--|--|--|
| | | B. Resident but not Ordinarily Resident | <input type="checkbox"/> You have been a non-resident in India in 9 out of 10 preceding years [section 6(6)(a)] <input type="checkbox"/> You have been in India for 729 days or less during the 7 preceding years [section 6(6)(a)] | | | | | | | | | | | | | | | | |
| | | | <input type="checkbox"/> You are a citizen of India or person of Indian origin, who comes on a visit to India, having total income, other than the income from foreign sources, exceeding Rs. 15 lakh and have been in India for 120 days or more but less than 182 days during the previous year [section 6(6)(c)] <input type="checkbox"/> You are a citizen of India having total income, other than the income from foreign sources, exceeding Rs. 15 lakh during the previous year and not liable to tax in any other country or territory by reason of your domicile or residence or any other criteria of similar nature [section 6(6)(d) rws 6(1A)] | | | | | | | | | | | | | | | | |
| | | C. Non-resident | <input type="checkbox"/> You were a non-resident during the previous year. (i) Please specify the jurisdiction(s) of residence during the previous year - <table border="1"> <tr> <th>S.No.</th> <th>Jurisdiction(s) of residence</th> <th>Taxpayer Identification Number(s)</th> </tr> <tr> <td>1</td> <td></td> <td></td> </tr> <tr> <td>2</td> <td></td> <td></td> </tr> </table> (ii) In case you are a Citizen of India or a Person of Indian Origin (POI), please specify - <table border="1"> <tr> <th>Total period of stay in India during the previous year (in days)</th> <th>Total period of stay in India during the 4 preceding years (in days)</th> </tr> <tr> <td></td> <td></td> </tr> </table> | | | | S.No. | Jurisdiction(s) of residence | Taxpayer Identification Number(s) | 1 | | | 2 | | | Total period of stay in India during the previous year (in days) | Total period of stay in India during the 4 preceding years (in days) | | |
| S.No. | Jurisdiction(s) of residence | Taxpayer Identification Number(s) | | | | | | | | | | | | | | | | | |
| 1 | | | | | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | | | | |
| Total period of stay in India during the previous year (in days) | Total period of stay in India during the 4 preceding years (in days) | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | Residential Status in India (for HUF) (Tick applicable option) | D. <input type="checkbox"/> Resident <input type="checkbox"/> Resident but not Ordinarily Resident <input type="checkbox"/> Non-resident | | | | | | | | | | | | | | | | | |
| (f) | Do you want to claim the benefit under section 115H? (applicable in case of resident) | <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | | | | | | | | | |
| (g) | Are you governed by Portuguese Civil Code as per section 5A? (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No (If "YES" please fill Schedule 5A) | | | | | | | | | | | | | | | | | | |
| (h) | Whether you are an FPI? Yes/No If yes, please provide SEBI Regn.No | | | | | | | | | | | | | | | | | | |
| (i) | Legal Entity Identifier (LEI) details (mandatory if refund is 50 Crores or more) | | | | | | | | | | | | | | | | | | |
| | LEI Number | Valid upto date | | | | | | | | | | | | | | | | | |
| (j) | Whether this return is being filed by a Representative Assessee? (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information - | | | | | | | | | | | | | | | | | | |
| | (1) Name of the Representative | | | | | | | | | | | | | | | | | | |
| | (2) Capacity of the Representative (drop down to be provided) | | | | | | | | | | | | | | | | | | |
| | (3) Address of the Representative | | | | | | | | | | | | | | | | | | |
| | (4) Permanent Account Number (PAN)/ Aadhaar No. of the Representative | | | | | | | | | | | | | | | | | | |
| (k) | Whether you were Director in a company at any time during the previous year? (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information - | | | | | | | | | | | | | | | | | | |
| | Name of Company | Type of company | PAN | Whether its shares are listed or unlisted | Director Identification Number (DIN) | | | | | | | | | | | | | | |
| | | (Drop down to be provided) | | | | | | | | | | | | | | | | | |

[illegible]

SCHEDULES TO THE RETURN FORM (FILL AS APPLICABLE)

| Schedule S | | Details of Income from Salary | | | |
|---|--|--|--|-------|--|
| SALARIES | Name of Employer | | Nature of employer (Tick) p (drop down to be provided) | | TAN of Employer (mandatory if tax is deducted) |
| | Address of employer | | Town/City | State | PIN code/ZIP code |
| | 1 Gross Salary (1a + 1b + 1c + 1d + 1e + 1f) | | 1 | | |
| | a | Salary as per section 17(1) (drop down to be provided) | 1a | | |
| | b | Value of perquisites as per section 17(2) (drop down to be provided) | 1b | | |
| | c | Profit in lieu of salary as per section 17(3) (drop down to be provided) | 1c | | |
| | d | Income from retirement benefit account maintained in a notified country u/s 89A (choose country from drop down menu) | 1d | | |
| | e | Income from retirement benefit account maintained in a country "other than notified country u/s 89A" | 1e | | |
| | f | Income taxable during the previous year on which relief u/s 89A was claimed in any earlier previous year. | 1f | | |
| | (Add multiplier rows for Gross Salary in case of more than one employer) | | | | |
| 2 Total Gross Salary (from all employers) | | 2 | | | |
| 3 Less allowances to the extent exempt u/s 10 (drop down to be provided in e-filing utility) (please refer instructions) (Note: Ensure that it is included in Total Gross salary in (2) above) | | 3 | | | |
| 3(a) Less: Income claimed for relief from taxation u/s 89A | | 3a | | | |
| 4 Net Salary (2 – 3 – 3a) | | 4 | | | |
| 5 Deduction u/s 16 (5a + 5b + 5c) | | 5 | | | |
| a | Standard deduction u/s 16(ia) | 5a | | | |
| b | Entertainment allowance u/s 16(ii) | 5b | | | |
| c | Professional tax u/s 16(iii) | 5c | | | |
| 6 Income chargeable under the head 'Salaries' (4 - 5) | | 6 | | | |

| Schedule HP | | Details Of Income From House Property (Please Refer Instructions) (Drop down to be provided indicating ownership of property) | | | | | | |
|--|--|---|--------------------------------------|------------|--|---------|--|--|
| HOUSE PROPERTY | 1 | Address of property 1 | | Town/ City | State | Country | PIN Code/ ZIP Code | |
| | Is the property co-owned? <input type="radio"/> Yes <input type="radio"/> No (if "YES" please enter following details) | | | | | | | |
| | Your percentage of share in the property (%) | | | | | | | |
| | Name of Co-owner(s) | | PAN/Aadhaar No. of Co-owner(s) | | Percentage Share in Property | | | |
| | I | | | | | | | |
| | II | | | | | | | |
| | [Tick] p the applicable option] | | Name(s) of Tenant(s) (if let out) | | PAN/ Aadhaar No. of Tenant(s) (Please see note) | | PAN/TAN/ Aadhaar No. of Tenant(s) (if TDS credit is claimed) | |
| | <input type="radio"/> Let out | | | | | | | |
| | <input type="radio"/> Self-occupied | | | | | | | |
| | <input type="radio"/> Deemed let out | | | | | | | |
| | a | Gross rent received or receivable or lettable value | | 1a | | | | |
| | b | The amount of rent which cannot be realized | | 1b | | | | |
| | c | Tax paid to local authorities | | 1c | | | | |
| | d | Total (1b + 1c) | | 1d | | | | |
| | e | Annual value (1a – 1d) (nil if self-occupied etc. as per section 23(2) of the Act) | | 1e | | | | |
| f | Annual value of the property owned (own percentage share x 1e) | | 1f | | | | | |
| g | 30% of 1f | | 1g | | | | | |
| h | Interest payable on borrowed capital | | 1h | | | | | |
| i | Total (1g + 1h) | | 1i | | | | | |
| j | Arrears/Unrealized rent received during the year less 30% | | 1j | | | | | |
| k | Income from house property 1 (1f – 1i + 1j) | | 1k | | | | | |
| (fill up details separately for each property) | | | | | | | | |
| 2 | | Pass through income/loss if any * | | 2 | | | | |

| | | | |
|-------------|---|--|---|
| | 3 | Income under the head “Income from House Property” (1k+2) (if negative take the figure to 2i of schedule CYLA) | 3 |
| NOTE | ▶ | Please include the income of the specified persons referred to in Schedule SPI and Pass through income referred to in schedule PTI while computing the income under this head. | |
| NOTE | ▶ | Furnishing of PAN/ Aadhaar No. of tenant is mandatory, if tax is deducted under section 194-1B. | |
| | | Furnishing of TAN of tenant is mandatory, if tax is deducted under section 194-I. | |

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

| | | | | | |
|---|---|--|------|--|-----|
| 3 | d | Loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only) | 2d | | |
| | | e Short-term capital gain on equity share or equity oriented MF (STT paid) (2c + 2d) | | | A2e |
| | | For NON-RESIDENT, not being an FII- from sale of shares or debentures of an Indian company (to be computed with foreign exchange adjustment under first proviso to section 48) | | | |
| | a | STCG on transactions on which securities transaction tax (STT) is paid | | | A3a |
| | b | STCG on transactions on which securities transaction tax (STT) is not paid | | | A3b |
| 4 | | For NON-RESIDENT- from sale of securities (other than those at A2) by an FII as per section 115AD | | | |
| | a | i In case securities sold include shares of a company other than quoted shares, enter the following details | | | |
| | | a Full value of consideration received/receivable in respect of unquoted shares | ia | | |
| | | b Fair market value of unquoted shares determined in the prescribed manner | ib | | |
| | | c Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b) | ic | | |
| | | ii Full value of consideration in respect of securities other than unquoted shares | Aii | | |
| | | iii Total (ic + ii) | Aiii | | |
| | b | Deductions under section 48 | | | |
| | | i Cost of acquisition without indexation | bi | | |
| | | ii Cost of improvement without indexation | bii | | |
| | | iii Expenditure wholly and exclusively in connection with transfer | biii | | |
| | | iv Total (i + ii + iii) | biv | | |
| | c | Balance (4aiii – biv) | 4c | | |
| | d | Loss to be disallowed u/s 94(7) or 94(8)- for example if security bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such security to be ignored (Enter positive value only) | 4d | | |
| | e | Short-term capital gain on sale of securities by an FII (other than those at A2) (4c + 4d) | | | A4e |
| 5 | | From sale of assets other than at A1 or A2 or A3 or A4 above | | | |
| | a | i In case assets sold include shares of a company other than quoted shares, enter the following details | | | |
| | | a Full value of consideration received/receivable in respect of unquoted shares | ia | | |
| | | b Fair market value of unquoted shares determined in the prescribed manner | ib | | |
| | | c Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b) | ic | | |
| | | ii Full value of consideration in respect of assets other than unquoted shares | Aii | | |
| | | iii Total (ic + ii) | Aiii | | |
| | b | Deductions under section 48 | | | |
| | | i Cost of acquisition without indexation | bi | | |
| | | ii Cost of improvement without indexation | bii | | |
| | | iii Expenditure wholly and exclusively in connection with transfer | biii | | |
| | | iv Total (i + ii + iii) | biv | | |
| | c | Balance (5aiii – biv) | 5c | | |
| | d | In case of asset (security/unit) loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only) | 5d | | |

| | | | | | | | | | | | | |
|--|--|----|---|---|---|--|---|---|----------------------------|---------------------|----------------------|-------------------------------------|
| | | | e STCG on assets other than at A1 or A2 or A3 or A4 above (5c + 5d) | | | | | | A5e | | | |
| | | 6 | Amount deemed to be short term capital gains | | | | | | | | | |
| | | a | Whether any amount of unutilized capital gain on asset transferred during the previous years shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? o Yes o No o Not applicable. If yes, then provide the details below | | | | | | | | | |
| | | | Sl. No. in which asset transferred | Section under which deduction claimed in that year | New asset acquired/constructed | | Amount not used for new asset or remained unutilized in Capital gains account (X) | | | | | |
| | | | | | Previous year in which asset acquired/constructed | Amount utilised out of Capital Gains account | | | | | | |
| | | i | 2021-22 | 54B | | | | | | | | |
| | | ii | 2022-23 | 54B | | | | | | | | |
| | | b | Amount deemed to be short term capital gains, other than at 'a' | | | | | | | | | |
| | | | Total amount deemed to be short term capital gains (aXi + aXii + b) | | | | | | A6 | | | |
| | | 7 | Pass Through Income/ Loss in the nature of Short Term Capital Gain, (Fill up schedule PTI) (A7a + A7b + A7c) | | | | | | | | A7 | |
| | | a | Pass Through Income/ Loss in the nature of Short Term Capital Gain, chargeable @ 15% | | | | A7a | | | | | |
| | | b | Pass Through Income/ Loss in the nature of Short Term Capital Gain, chargeable @ 30% | | | | A7b | | | | | |
| | | c | Pass Through Income/ Loss in the nature of Short Term Capital Gain, chargeable at applicable rates | | | | A7c | | | | | |
| | | 8 | Amount of STCG included in A1 – A7 but claimed as not chargeable to tax or chargeable at special rates in India as per DTAA | | | | | | | | | |
| | | | Sl. No. | Amount of income | Item No. A1 to A7 above in which included | Country name & Code | Article of DTAA | Rate as per Treaty (enter NIL, if not chargeable) | Whether TRC obtained (Y/N) | Section of I.T. Act | Rate as per I.T. Act | Applicable rate flow of (6) or (9)j |
| | | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| | | | I | | | | | | | | | |
| | | | II | | | | | | | | | |
| | | a | Total amount of STCG claimed as not chargeable to tax in India as per DTAA | | | | | | | | A8a | |
| | | b | Total amount of STCG claimed as chargeable to tax at special rates in India as per DTAA | | | | | | | | A8b | |
| | | 9 | Total Short-term Capital Gain (A1e+ A2e+ A3a+ A3b+ A4e+ A5e+ A6 + A7 - A8a) | | | | | | | | A9 | |
| | | B | Long-term capital gain (LTCG) (Sub-items, 5, 6, 7 & 8 are not applicable for residents) | | | | | | | | | |
| | | 1 | From sale of land or building or both (fill up details separately for each property) | | | | | | | | | |
| | | | Date of purchase/ acquisition DD/MM/YYYY | | | | Date of sale/transfer DD/MM/YYYY | | | | | |
| | | a | i | Full value of consideration received/receivable | | | | | | ai | | |
| | | | ii | Value of property as per stamp valuation authority | | | | | | aii | | |
| | | | iii | Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (aii)] | | | | | | aiii | | |
| | | b | Deductions under section 48 | | | | | | | | | |
| | | | i | Cost of acquisition | | | | | | bi | | |
| | | | ii | Cost of acquisition with indexation | | | | | | biia | | |
| | | | ii | Total cost of improvement with indexation | | | | | | biib | | |
| | | | (a) | Cost of improvement | | | | | | | | |
| | | | (b) | Year of Improvement | | | | | | | | |

| | | | | | | | | | | | | | | |
|---|--|-------------------------|---|---|--|------------------|------------------------------|------------------|--------|---|----------|-------|------|--|
| | | | (c) Cost of Improvement with indexation | | | | | | | | | | | |
| | | | Add row | | | | | | | | | | | |
| | | | iii | Expenditure wholly and exclusively in connection with transfer | | | | | | biii | | | | |
| | | | iv | Total (biia + biib + biii) | | | | | | biv | | | | |
| | | | c | Balance (aiii – biv) | | | | | | 1c | | | | |
| | | | d | Deduction under section 54/54B/54EC/54F (Specify details in item D below) | | | | | | 1d | | | | |
| | | | e | Long-term Capital Gains on Immovable property (1c - 1d) | | | | | | B1e | | | | |
| | | | f | In case of transfer of immovable property, please furnish the following details (see note) | | | | | | | | | | |
| | | Long-term Capital Gains | | | S.No. | Name of buyer(s) | PAN/ Aadhaar No. of buyer(s) | Percentage share | Amount | Address of property, country code, ZIP code | Pin code | State | | |
| | | | | | | | | | | | | | | |
| | NOTE ► | | | Furnishing of PAN/ Aadhaar No. is mandatory, if the tax is deduced under section 194-IA or is quoted by buyer in the documents. In case of more than one buyer, please indicate the respective percentage share and amount. | | | | | | | | | | |
| 2 | From sale of bonds or debenture (other than capital indexed bonds issued by Government) | | | | | | | | | | | | | |
| | a | | | Full value of consideration | | | | | | | | 2a | | |
| | b | | | Deductions under section 48 | | | | | | | | | | |
| | | | | i | Cost of acquisition without indexation | | | | | | | | bi | |
| | | | | ii | Cost of improvement without indexation | | | | | | | | bii | |
| | | | | iii | Expenditure wholly and exclusively in connection with transfer | | | | | | | | biii | |
| | | | | iv | Total (bi + bii + biii) | | | | | | | | biv | |
| | c | | | Balance (2a – biv) | | | | | | | | 2c | | |
| | d | | | Deduction under sections 54F (Specify details in item D below) | | | | | | | | 2d | | |
| | e | | | LTCG on bonds or debenture (2c – 2d) | | | | | | | | B2e | | |
| | 3 | | | From sale of, (i) listed securities (other than a unit) or zero coupon bonds where proviso under section 112(1) is applicable (ii) GDR of an Indian company referred in sec. 115ACA | | | | | | | | | | |
| | a | | | Full value of consideration | | | | | | | | 3a | | |
| | b | | | Deductions under section 48 | | | | | | | | | | |
| | | | | i | Cost of acquisition without indexation | | | | | | | | bi | |
| | | | | ii | Cost of improvement without indexation | | | | | | | | bii | |
| | | | | iii | Expenditure wholly and exclusively in connection with transfer | | | | | | | | biii | |
| | | | | iv | Total (bi + bii + biii) | | | | | | | | biv | |
| | c | | | Balance (3a – biv) | | | | | | | | 3c | | |
| | d | | | Deduction under sections 54F (Specify details in item D below) | | | | | | | | 3d | | |
| | e | | | Long-term Capital Gains on assets at B3 above (3c – 3d) | | | | | | | | B3e | | |
| | 4 | | | From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A | | | | | | | | | | |
| | A | | | LTCG u/s 112A (column 14 of Schedule 112A) | | | | | | | | 4a | | |
| | B | | | Deduction under sections 54F (Specify details in item D below) | | | | | | | | 4b | | |
| | C | | | Long-term Capital Gains on sale of capital assets at B4 above (4a – 4b) | | | | | | | | B4c | | |
| 5 | For NON-RESIDENTS - from sale of shares or debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to section 48) | | | | | | | | | | | | | |

| | | | | | | | | | | |
|---|---|--|-----|---|---|---|--|--|----|--|
| | | | A | LTC G computed without indexation benefit | 5a | | | | | |
| | | | B | Deduction under sections 54F (Specify details in item D below) | 5b | | | | | |
| | | | C | LTC G on share or debenture (5a-5b) | | B5c | | | | |
| | | | 6 | For NON-RESIDENTS - from sale of, (i) unlisted securities as per sec. 112(1)(c), (ii) bonds or GDR as referred in sec. 115AC, (iii) securities by FII as referred to in sec. 115AD (other than securities referred to in section 112A for which column B7 is to be filled up) | | | | | | |
| | | | a | i | In case securities sold include shares of a company other than quoted shares, enter the following details | | | | | |
| | | | | | a | Full value of consideration received/receivable in respect of unquoted shares | | ia | | |
| | | | | | | b | | Fair market value of unquoted shares determined in the prescribed manner | ib | |
| | | | | c | Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b) | ic | | | | |
| | | | | ii | Full value of consideration in respect of securities other than unquoted shares | aii | | | | |
| | | | | iii | Total (ic + ii) | aiii | | | | |
| | | | | b | Deductions under section 48 | | | | | |
| | | | | | i | Cost of acquisition without indexation | | bi | | |
| | | | | | ii | Cost of improvement without indexation | | bii | | |
| | | | | | iii | Expenditure wholly and exclusively in connection with transfer | | biii | | |
| | | | iv | Total (bi + bii + biii) | biv | | | | | |
| | | | c | Balance (6aiii - biv) | 6c | | | | | |
| | | | d | Deduction under sections /54F (Specify details in item D below) | 6d | | | | | |
| | | | e | Long-term Capital Gains on assets at 6 above in case of NON-RESIDENT (6c - 6d) | | B6e | | | | |
| | | | 7 | For NON-RESIDENTS - From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A | | | | | | |
| | | | a | LTC G u/s 112A (column 14 of Schedule 115AD(1)(b)(iii)) | 7a | | | | | |
| b | Deduction under section 54F (Specify details in item D below) | 7b | | | | | | | | |
| c | Long-term Capital Gains on sale of capital assets at B7 above (7a - 7b) | | | B7c | | | | | | |
| 8 | From sale of foreign exchange asset by NON-RESIDENT INDIAN (If opted under chapter XII-A) | | | | | | | | | |
| a | LTC G on sale of specified asset (computed without indexation) | 8a | | | | | | | | |
| | b | Less deduction under section 115F (Specify details in item D below) | 8b | | | | | | | |
| | c | Balance LTC G on sale of specified asset (8a - 8b) | | B8c | | | | | | |
| | d | LTC G on sale of asset, other than specified asset (computed without indexation) | 8d | | | | | | | |
| | e | Less deduction under section 115F (Specify details in item D below) | 8e | | | | | | | |
| f | Balance LTC G on sale of asset, other than specified asset (8d - 8e) | | B8f | | | | | | | |
| 9 | From sale of assets where B1 to B8 above are not applicable | | | | | | | | | |

| | | | | | | | | | | | |
|-----|-----------------|------|---|---|---|----|--|---|--|----|--|
| | | | a | i | In case assets sold include shares of a company other than quoted shares, enter the following details | | | | | | |
| | | | | | | a | | Full value of consideration received/receivable in respect of unquoted shares | ia | | |
| | | | | | | | | b | Fair market value of unquoted shares determined in the prescribed manner | ib | |
| | | | | | | | | c | Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains | ic | |
| | | | | | | ii | | Full value of consideration in respect of assets other than unquoted shares | aii | | |
| iii | Total (ic + ii) | aiii | | | | | | | | | |

| | | | | | |
|--|--|---|--|--|------|
| | | B | Deductions under section 48 | | |
| | | | i | Cost of acquisition with indexation | bi |
| | | | ii | Cost of improvement with indexation | bii |
| | | | iii | Expenditure wholly and exclusively in connection with transfer | biii |
| | | | iv | Total (bi + bii + biii) | biv |
| | | C | Balance (9aiii – biv) | | 9c |
| | | D | Deduction under sections 54F (Specify details in item D below) | | 9d |
| | | E | Long-term Capital Gains on assets at B9 above (9c – 9d) | | B9e |

| | | | | | | | | | | | | |
|--|--|--------|---|---|--|--|---|---|----------------------------|---------------------|----------------------|---------------------------------------|
| 10 Amount deemed to be long-term capital gains | | | | | | | | | | | | |
| | | A | | Whether any amount of unutilized capital gain on asset transferred during the previous year shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? | | | | | | | | |
| | | | | Yes ; No ; Not applicable. (If yes, then provide the details below) | | | | | | | | |
| | | Sl. No | Previous year in which asset transferred | Section under which deduction claimed in that year | New asset acquired/constructed | | Amount not used for new asset or remained unutilized in | | | | | |
| | | | | | Previous year in which asset acquired/ | Amount utilised out of Capital Gains account | | | | | | |
| | | i | 2020-21 | 54/54F | | | | | | | | |
| | | ii | 2021-22 | 54/54B/54F/ 54GB | | | | | | | | |
| | | iii | 2022-23 | 54/54B/ 54F | | | | | | | | |
| | | b | Amount deemed to be long-term capital gains, other than at 'a' | | | | | | | | | |
| | | | Total amount deemed to be long-term capital gains (aXi + aXii + aXiii + b) | | | | | | | | B10 | |
| | | 11 | Pass Through Income/ Loss in the nature of Long-Term Capital Gain, (Fill up schedule PTI) (B11a1+B11a2 + B11b) | | | | | | | | B11 | |
| | | a1 | Pass Through Income/ Loss in the nature of Long-Term Capital Gain, chargeable @ 10% u/s 112A | | | | | | | B11 a1 | | |
| | | a2 | Pass Through Income/ Loss in the nature of Long-Term Capital Gain, chargeable @ 10% under sections other than u/s 112A | | | | | | | B11 a2 | | |
| | | b | Pass Through Income/ Loss in the nature of Long-Term Capital Gain, | | | | | | | B11b | | |
| | | 12 | Amount of LTCG included in B1- B11 but claimed as not chargeable to tax or chargeable at special rates in India as per DTAA | | | | | | | | | |
| | | | Sl. No | Amount of Income | Item No. B1 to B11 above in which included | Country name & Code | Article of DTAA | Rate as per Treaty (Enter NIL, if not chargeable) | Whether TRC obtained (Y/N) | Section of I.T. Act | Rate as per I.T. Act | Applicable rate [lower of (6) or (9)] |
| | | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| | | | I | | | | | | | | | |
| | | | II | | | | | | | | | |
| | | | a | Total amount of LTCG claimed as not chargeable to tax as per DTAA | | | | | | | | B12a |
| | | | b | Total amount of LTCG claimed as chargeable to tax at special rates as per DTAA | | | | | | | | B12b |
| | | 13 | Total long term capital gain chargeable under I.T. Act (B1e+B2e+B3e+B4c+B5c+B6e+B7c+B8c+B8f+B9e+B10 + B11 - B12a) | | | | | | | | B13 | |
| | | C1 | Sum of Capital Gain Incomes (9ii + 9iii + 9iv + 9v + 9vi + 9vii + 9viii of table E below) | | | | | | | | C1 | |
| | | C2 | Income from transfer of Virtual Digital Assets (Col. 7 of Schedule VDA) | | | | | | | | C2 | |
| | | C3 | Income chargeable under the head "CAPITAL GAINS" (C1 + C2) | | | | | | | | C3 | |
| | | D | Information about deduction claimed against Capital Gains | | | | | | | | | |
| | | 1 | In case of deduction u/s 54/54B/54EC/54F/115F give following details | | | | | | | | | |
| | | a | Deduction claimed u/s 54 | | | | | | | | | |
| | | | i | Date of transfer of original asset | | | | ai | dd/mm/yyyy | | | |
| | | | ii | Cost of new residential house | | | | aii | | | | |
| | | | iii | Date of purchase/construction of new residential house | | | | aiii | dd/mm/yyyy | | | |
| | | | iv | Amount deposited in Capital Gains Accounts Scheme before due date | | | | aiv | | | | |
| | | | (iva) Date of deposit | | | | (ivb) Account number | | (ivc) IFS code | | | |
| | | | dd/mm/yyyy | | | | | | | | | |

| | | | | | | | | |
|-----------------------|--|----------------------|-----------------------|---|----------------------|----------------|----------------------------|--|
| | | | v | Amount of deduction claimed | | av | | |
| | | | b | Deduction claimed u/s 54B | | | | |
| | | | i | Date of transfer of original asset | | bi | dd/mm/yyyy | |
| | | | ii | Cost of new agricultural land | | bii | | |
| | | | iii | Date of purchase of new agricultural land | | biii | dd/mm/yyyy | |
| | | | iv | Amount deposited in Capital Gains Accounts Scheme before due date | | biv | | |
| | | | (iva) Date of deposit | | (ivb) Account number | (ivc) IFS code | | |
| | | | dd/mm/yyyy | | | | | |
| | | | v | Amount of deduction claimed | | bv | | |
| | | | | | | c | Deduction claimed u/s 54EC | |
| i | Date of transfer of original asset | | | | | ci | dd/mm/yyyy | |
| ii | Amount invested in specified/notified bonds (Not exceeding fifty lakh rupees) | | | | | cii | | |
| iii | Date of investment | | | | | ciii | dd/mm/yyyy | |
| iv | Amount of deduction claimed | | | | | civ | | |
| d | Deduction claimed u/s 54F | | | | | | | |
| i | Date of transfer of original asset | | | | | di | dd/mm/yyyy | |
| ii | Cost of new residential house | | | | | dii | | |
| iii | Date of purchase/construction of new residential house | | | | | diii | dd/mm/yyyy | |
| iv | Amount deposited in Capital Gains Accounts Scheme before due date | | | | | dii | | |
| (iva) Date of deposit | | (ivb) Account number | (ivc) IFS code | | | | | |
| dd/mm/yyyy | | | | | | | | |
| v | Amount of deduction claimed | | dv | | | | | |
| | | | e | Deduction claimed u/s 115F (for Non-Resident Indians) | | | | |
| | | | i | Date of transfer of original foreign exchange asset | | e i | dd/mm/yyyy | |
| | | | ii | Amount invested in new specified asset or savings certificate | | e ii | | |
| | | | iii | Date of investment | | e iii | dd/mm/yyyy | |
| | | | iv | Amount of deduction claimed | | e iv | | |
| | | | f | Total deduction claimed (1a+1b+1c+1d+1e) | | f | | |

| E Set-off of current year capital losses with current year capital gains (excluding amounts included in A8a & B12a which is not chargeable under DTAA) | | | | | | | | | | | |
|--|--|---|-------------------------|-------------|-----------------------------------|-------------|--|---|-------------|---|---|
| Sl | Type of Capital Gain | Capital Gain of current year (Fill this column only if computed figure is positive) | Short term capital loss | | | | Long term capital loss | | | | Current year's capital gains remaining after set off (9=1-2-3-4-5-6-7-8) |
| | | | 15% | 30% | applicable rate | DTA A rates | 10% | 20% | DTA A rates | | |
| | | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | |
| i | Capital Loss to be set off (Fill this row only if computed figure is negative) | | (A2e* + A3a* + A7a*) | A4e* + A7b* | (A1e* + A3b* + A5e* + A6* + A7c*) | A8b | (B3e* + B4c* + B6e* + B7c* + B8c* + B11a1* + B11a2*) | (B1e* + B2e* + B5c* + B8f* + B9e* + B10* + B11b*) | B12b | | |

| | | | | | | | | | | |
|------|--|---|--|--|--|--|--|--|--|--|
| ii | 15% | $(A2e^* + A3a^* + A7a^*)$ | | | | | | | | |
| iii | 30% | $A4e^* + A7b^*$ | | | | | | | | |
| iv | applicable rate | $(A1e^* + A3b^* + A5e^* + A6^* + A7c^*)$ | | | | | | | | |
| v | DTAA rates | $A8b$ | | | | | | | | |
| vi | 10% | $(B3e^* + B4c^* + B6e^* + B7c^* + B8c^* + B11a1^* + B11a2^*)$ | | | | | | | | |
| vii | 20% | $(B1e^* + B2e^* + B5c^* + B8f^* + B9e^* + B10^* + B11b^*)$ | | | | | | | | |
| viii | DTAA rates | $B12b$ | | | | | | | | |
| ix | Total loss set off (ii + iii + iv + v + vi + vii + viii) | | | | | | | | | |
| x | Loss remaining after set off (i – ix) | | | | | | | | | |

TE
►N
► The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A6) as reduced by the amount of STCG not chargeable to tax or chargeable at special rates as per DTAA, which is included therein, if any.

The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B10) as reduced by the amount of LTCG not chargeable to tax or chargeable at special rates as per DTAA, which is included therein, if any.

F Information about accrual/receipt of capital gain

| Type of Capital gain / Date | Upto 15/6 (i) | 16/6 to 15/9 (ii) | 16/9 to 15/12 (iii) | 16/12 to 15/3 (iv) | 16/3 to 31/3 (v) |
|---|---------------|-------------------|---------------------|--------------------|------------------|
| 1 Short-term capital gains taxable at the rate of 15% Enter value from item 3iii of schedule BFLA, if any. | | | | | |
| 2 Short-term capital gains taxable at the rate of 30% Enter value from item 3iv of schedule BFLA, if any. | | | | | |
| 3 Short-term capital gains taxable at applicable rates Enter value from item 3v of schedule BFLA, if any. | | | | | |
| Short-term capital gains taxable at DTAA rates Enter value from item 3vi of schedule BFLA, if any. | | | | | |
| 5 Long-term capital gains taxable at the rate of 10% Enter value from item 3vii of schedule BFLA, if any. | | | | | |
| 6 Long-term capital gains taxable at the rate of 20% Enter value from item 3viii of schedule BFLA, if any. | | | | | |

| | | | | | | |
|--|---|--|--|--|--|--|
| 7 | Long- term capital gains taxable at the rate DTAA rates <i>Enter value from item 3b of schedule BFLA, if any.</i> | | | | | |
| 8 | Capital gains on transfer of Virtual Digital Asset taxable at the rate of 30% <i>Enter value from item 16 of schedule SI, if any</i> | | | | | |
| NOTE Please include the income of the specified persons (spouse, minor child etc.) referred to in Schedule SPI while computing the income under this head | | | | | | |

[illegible]

| 115AD(1)(b)(iii) proviso For NON-RESIDENTS - From sale of equity share in a company or unit of equity-oriented fund or unit of a business trust on which STT is paid under section 112A | | | | | | | | | | | | | | |
|---|---------------------|-----------|------------------------|---------------------|---------------------------|---|--|---------------------|--|---|--|--|-------------------------|---|
| Sl. No. | Share/Unit Acquired | ISIN Code | Name of the Share/Unit | No. of Shares/Units | Sale-price per Share/Unit | Full Value of Consideration -If shares are acquired on or before 31.01.2018 (Total Sale Value) (4*5) -If shares are Acquired after 31st January 2018 - Please enter Full Value of Consideration | Cost of acquisition without indexation Higher of 8 and 9 | Cost of acquisition | If the long-term capital asset was acquired before 01.02.2018, Lower of 6 and 11 | Fair Market Value per share/unit as on 31st January, 2018 | Total Fair Market Value of capital asset as per section 55(2)(ac)-(4*10) | Expenditure wholly and exclusively in connection with transfer | Total deductions (7+12) | Balance (6-13) of LTCG Schedule of ITR2 |
| (Col 1) | (Col 1a) | (Col 2) | (Col 3) | (Col 4) | (Col 5) | (Col 6) | (Col 7) | (Col 8) | (Col 9) | (Col 10) | (Col 11) | (Col 12) | (Col 13) | (Col 14) |
| 1 | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | | |
| Add Rows | | | | | | | | | | | | | | |
| Total | | | | | | | | | | | | | | |

| Schedule VDA | Income from transfer of Virtual Digital Assets (Note: Details of every transaction are to be filled, wherein every 'transfer' is a transaction) | | | | | |
|--------------|--|---|--|--|------------------------|--|
| Sl. No. | Date of Acquisition | Date of Transfer | Head under which income to be taxed (Capital Gain) | Cost of Acquisition (In case of gift; a. Enter the amount on which tax is paid u/s 56(2)(x) if any b. In any other case cost to previous owner) | Consideration Received | Income from transfer of Virtual Digital Assets (enter nil in case of loss) (Col. 6 – Col. 5) |
| (Col. 1) | (Col. 2) | (Col. 3) | (Col. 4) | (Col. 5) | (Col. 6) | (Col. 7) |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Add Rows | | | | | | |
| | | Total (Sum of all Positive Incomes of Capital Gain in Col. 7) | | | | (Item No. C2 of Schedule CG) |

| Schedule OS | | Income from Other Sources | | | |
|-------------------------------|--|--|-------|--------|--|
| OTHER SOURCES | 1 | Gross income chargeable to tax at normal applicable rates (1a+1b+1c+1d+1e) | | 1 | |
| | a | Dividends, Gross (ai+aii) | | 1a | |
| | i | Dividend income other than (ii) | ai | | |
| | ii | Dividend income u/s 2(22)(e) | aii | | |
| | b | Interest, Gross (bi + bii + biii + biv + bvi + bvii + bviii + bix) | | 1b | |
| | i | From Savings Bank | bi | | |
| | ii | From Deposits (Bank/ Post Office/ Co-operative) Society/) | bii | | |
| | iii | From Income-tax Refund | biii | | |
| | iv | In the nature of Pass through income/ loss | biv | | |
| | v | Interest accrued on contributions to provident fund to the extent taxable as per first proviso to section 10(11) | bv | | |
| | vi | Interest accrued on contributions to provident fund to the extent taxable as per second proviso to section 10(11) | bvi | | |
| | vii | Interest accrued on contributions to provident fund to the extent taxable as per first proviso to section 10(12) | bvii | | |
| | viii | Interest accrued on contributions to provident fund to the extent taxable as per second proviso to section 10(12) | bviii | | |
| | ix | Others | bix | | |
| | c | Rental income from machinery, plants, buildings, etc., Gross | | 1c | |
| | d | Income of the nature referred to in section 56(2)(x) which is chargeable to tax (di + dii + diii + div + dv) | | 1d | |
| | i | Aggregate value of sum of money received without consideration | di | | |
| | ii | In case immovable property is received without consideration, stamp duty value of property | dii | | |
| | iii | In case immovable property is received for inadequate consideration stamp duty value of property in excess of such consideration | dihi | | |
| | iv | In case any other property is received without consideration, fair market value of property | div | | |
| | v | In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration | dv | | |
| | e | Any other income (please specify nature) | | 1e | |
| | Sl. No. | Nature | | Amount | |
| | 1 | Family Pension | | | |
| 2 | Income from retirement benefit account maintained in a notified country u/s 89A (choose country from drop down menu) | | | | |
| 3 | Income from retirement benefit account maintained in a country "other than notified country u/s 89A" | | | | |
| 4 | Income taxable during the previous year on which relief u/s 89A was claimed in any earlier previous year. | | | | |
| 5 | Any specified sum received by a unit holder from a business trust during the previous year referred to in section 56(2)(xii) | | | | |
| 6 | Any sum received, including the amount allocated by way of bonus, at any time during a previous year, under a life insurance policy referred to in section 56(2)(xiii) | | | | |
| Rows can be added as required | | | | | |
| 2 | Income chargeable at special rates (2ai+2aii+2b+2c+2d+2e+2f elements related to Sl. No.1) | | 2 | | |

| | | | | | |
|-------|---|----------------|-------------|------|--|
| ai | Winings from lotteries, crossword puzzles, races, card games etc. chargeable u/s 115BB | | | 2a | |
| | Income by way of winnings from online games chargeable u/s 115BBJ | | | 2ai | |
| b | Income chargeable u/s 115BBE (bi + bii + biii + biv + bv + bvi) | | | 2b | |
| i | Cash credits u/s 68 | bi | | | |
| ii | Unexplained investments u/s 69 | bii | | | |
| iii | Unexplained money etc. u/s 69A | biii | | | |
| iv | Undisclosed investments etc. u/s 69B | biv | | | |
| v | Unexplained expenditure etc. u/s 69C | bv | | | |
| vi | Amount borrowed or repaid on hundi u/s 69D | bvi | | | |
| c | Accumulated balance of recognised provident fund taxable u/s 111 | | | 2c | |
| S.No. | Assessment Year | Income benefit | Tax benefit | | |
| | (i) | (ii) | (iii) | (iv) | |
| d | Any other income chargeable at special rate (total of di to dxv) | | | 2d | |
| i | Dividends received by non-resident (not being company) or foreign company chargeable u/s 115A(1)(a)(i) other than proviso to section 115A(1)(a)(A) | di | | | |
| ia | Dividend received by non-resident (not being company) or foreign company from a unit in an International Financial Services Centre, as referred to in sub-section (1A) of section 80LA, chargeable under proviso to section 115A(1)(a)(A) | dia | | | |
| ii | Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii) | dii | | | |
| iii | Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iaa) | diii | | | |
| iv | Interest referred to in section 194LC(1) - chargeable u/s 115A(1)(a)(iaa) @ 5% | dii | | | |
| v | Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iaa) | dvi | | | |
| vi | Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iaa) | dvi | | | |
| vii | Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii) | dvii | | | |
| viii | Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b)(A) & 115A(1)(b)(B) | dviii | | | |
| ix | Income by way of interest on bonds purchased in foreign currency by non-residents - chargeable u/s 115AC | dix | | | |
| x | Income by way of Dividend on GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC | dx | | | |
| xi | Income by way of dividends from GDRs purchased in foreign currency by residents - chargeable u/s 115ACA | dxi | | | |
| xii | Income (other than dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i) | dxii | | | |
| xiii | Income by way of interest received by an FII on bonds or Government securities referred to in section 194LD - chargeable as per proviso to section 115AD(1)(i) | dxiii | | | |
| xiv | Income received by non-residents sportsmen or sports associations chargeable u/s 115BBA | dxiv | | | |
| xv | Donations in certain cases chargeable u/s 115BBC | dxv | | | |
| xvi | Interest referred to in Proviso to section 194LC(1) - chargeable u/s 115A(1)(a)(iaa) @ 4% | dxvi | | | |
| xvii | Income by way of royalty from patent developed and registered in India - chargeable u/s 115BBF | dxvii | | | |

| | | | | | | | | | | | | | | |
|--|--|-------|---|---------------------|--|---------------------|--------------------|---|----------------------------|---------------------|----------------------|---------------------------------------|----|--|
| | | xviii | Income by way of transfer of carbon credits - chargeable u/s 115BBG | | | | dxviii | | | | | | | |
| | | xix | Investment Income of a Non-Resident Indian - chargeable u/s 115E | | | | dxix | | | | | | | |
| | | xx | Income being dividend received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i) | | | | dx | | | | | | | |
| | | e | Pass through income in the nature of income from other sources claimed as chargeable at special rates (drop down to be provided) | | | | | | | | 2e | | | |
| | | f | Amount included in 1 and 2 above, which is claimed as chargeable at special rates in India as per DTAA (total of column (2) of table below) | | | | | | | | 2f | | | |
| | | | Sl. No | Amount of income | Item No. 1a, 1b to 2 in which included | Country name & Code | Article of DTAA | Rate as per Treaty (enter NIL, if not chargeable) | Whether TRC obtained (Y/N) | Section of I.T. Act | Rate as per I.T. Act | Applicable rate (lower of (6) or (9)) | | |
| | | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) (12) | | |
| | | | I | | | | | | | | | | | |
| | | | II | | | | | | | | | | | |
| | | 3 | Deductions under section 57 (other than those relating to income chargeable at special rates under 2a, 2b & 2d) | | | | | | | | | | | |
| | | ai | Expenses / Deductions other than "aii" (in case other than family pension) | | | | | | 3ai | | | | | |
| | | aii | Interest expenditure on dividend u/s 57(i) (available only if income offered in 1A) | | | | | | 3aii | | | | | |
| | | aiia | Eligible Interest expenditure u/s 57(1) - Computed Amount | | | | | | 3aiia | | | | | |
| | | aiii | Deduction u/s 57(ia) (in case of family pension only) | | | | | | 3aiii | | | | | |
| | | b | Depreciation (available only if income offered in 1c of Schedule OS) | | | | | | 3b | | | | | |
| | | c | Total | | | | | | 3c | | | | | |
| | | 4 | Amounts not deductible u/s 58 | | | | | | | | | | 4 | |
| | | 5 | Profits chargeable to tax u/s 59 | | | | | | | | | | 5 | |
| | | 5a | Income claimed for relief from taxation u/s 89A | | | | | | | | | | 5a | |
| | | 6 | Net Income from other sources chargeable at normal applicable rates (1 after reducing income related to DTAA portion) - 3 + 4 + 5-5a (If negative take the figure to 3i of schedule CYLA) | | | | | | | | | | 6 | |
| | | 7 | Income from other sources (other than from owning race horses) (2 + 6) (enter 6 as nil, if negative) | | | | | | | | | | 7 | |
| | | 8 | Income from the activity of owning and maintaining race horses | | | | | | | | | | | |
| | | a | Receipts | | | | | | 8a | | | | | |
| | | b | Deductions under section 57 in relation to receipts at 8a only | | | | | | 8b | | | | | |
| | | c | Amounts not deductible u/s 58 | | | | | | 8c | | | | | |
| | | d | Profits chargeable to tax u/s 59 | | | | | | 8d | | | | | |
| | | e | Balance (8a - 8b + 8c + 8d) (if negative take the figure to 6xii of Schedule CFL) | | | | | | | | 8e | | | |
| | | 9 | Income under the head "Income from Other Sources" (7 + 8e) (take 8e as nil if negative) | | | | | | | | | | 9 | |
| | | 10 | Information about accrual/receipt of income from Other Sources | | | | | | | | | | | |
| | | | S.No. | Other Source Income | Upto 15/6 | From 16/6 to 15/9 | From 16/9 to 15/12 | From 16/12 to 15/3 | From 16/3 to 31/3 | | | | | |
| | | | | | (i) | (ii) | (iii) | (iv) | (v) | | | | | |
| | | 1 | Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix) | | | | | | | | | | | |

| | | | | | | | | |
|--|--|---|--|--|--|--|--|--|
| | 2 | Income by way of winnings from online games u/s 115BBJ | | | | | | |
| | 3 | Dividend Income referred in Sl. No. 1a(1) | | | | | | |
| | 4 | Dividend Income u/s 115A(1)(a)(i) other than as per proviso to sec 115A(1)(a)(A) @ 20% (Including PII Income) | | | | | | |
| | 5 | Dividend income under proviso to section 115A(1)(a)(A) @ 10% (Including PII Income) | | | | | | |
| | 6 | Dividend Income u/s 115AC @ 10% | | | | | | |
| | 7 | Dividend Income u/s 115ACA (1)(a) @ 10% (Including PII Income) | | | | | | |
| | 8 | Dividend Income of FII (other than units referred to in section 115AB) u/s 115AD(1)(i) @ 20% (Including PII Income) | | | | | | |
| | 9 | Dividend income chargeable at DTAA Rates | | | | | | |
| | 10 | Income from retirement benefit account maintained in a notified country u/s 89A (Taxable portion after reducing relief u/s 89A) | | | | | | |
| | NOTE ► Please include the income of the specified persons (spouse, minor child etc.) referred to in Schedule SPI while computing the income under this head. | | | | | | | |

| Schedule CYLA Details of Income after Set off of Current Year Losses | | | | | | |
|--|---------|---|--|---|--|---|
| CURRENT YEAR LOSS ADJUSTMENT | Sl. No. | Head/ Source of Income | Income of current year (Fill this column only if income is zero or positive) | House property loss of the current year set off | Net loss from Other sources chargeable at normal applicable rates (other than loss from race horses) of the current year set off | Current year's Income remaining after set off |
| | | | 1 | 2 | 3 | 4=1-2-3 |
| | i | Loss to be set off → (Fill this row only if computed figure is negative) | | (3 of Schedule HP) | (6 of Schedule-OS) | |
| | ii | Salaries | (6 of Schedule S) | | | |
| | iii | House property | (3 of Schedule HP) | | | |
| | iv | Short-term capital gain taxable @ 15% | (9ii of item E of Schedule CG) | | | |
| | v | Short-term capital gain taxable @ 30% | (9iii of item E of Schedule CG) | | | |
| | vi | Short-term capital gain taxable at applicable rates | (9iv of item E of Schedule CG) | | | |
| | vii | Short-term capital gain taxable at special rates in India as per DTAA | (9v of item E of Schedule CG) | | | |
| | viii | Long term capital gain taxable @ 10% | (9vi of item E of Schedule CG) | | | |
| | ix | Long term capital gain taxable @ 20% | (9vii of item E of Schedule CG) | | | |
| | x | Long term capital gains taxable at special rates in India as per DTAA | (9viii of item E of Schedule CG) | | | |
| | xi | Net income from other sources chargeable at normal applicable rates | (6 of Schedule OS) | | | |

| | | | | | | |
|--|------|--|----------------------|--|--|--|
| | xii | Profit from the activity of owning and maintaining race horses | (See of Schedule OS) | | | |
| | xiii | Total loss set off (ii + iii + iv + v + vi + vii + viii + ix + x + xi + xii) | | | | |
| | xiv | Loss remaining after set-off (i – xiii) | | | | |

| Schedule BFLA | | Details of Income after Set off of Brought Forward Losses of earlier years | | | |
|---------------------------------|---------|---|---|--|---|
| BROUGHT FORWARD LOSS ADJUSTMENT | Sl. No. | Head/ Source of Income | Income after set off, if any, of current year's losses as per 4 of Schedule CYLA) | Brought forward loss set off | Current year's income remaining after set off |
| | | | 1 | 2 | 3 |
| | i | Salaries | (4ii of schedule CYLA) | | |
| | ii | House property | (4iii of schedule CYLA) | (B/f house property loss) | |
| | iii | Short-term capital gain taxable @ 15% | (4iv of schedule CYLA) | (B/f short-term capital loss) | |
| | iv | Short-term capital gain taxable @ 30% | (4v of schedule CYLA) | (B/f short-term capital loss) | |
| | v | Short-term capital gain taxable at applicable rates | (4vi of schedule CYLA) | (B/f short-term capital loss) | |
| | vi | Short-term capital gain taxable at special rates in India as per DTAA | (4vii of schedule CYLA) | (B/f short-term capital loss) | |
| | vii | Long-term capital gain taxable @ 10% | (4viii of schedule CYLA) | (B/f short-term or long-term capital loss) | |
| | viii | Long term capital gain taxable @ 20% | (4ix of schedule CYLA) | (B/f short-term or long-term capital loss) | |
| | ix | Long term capital gains taxable at special rates in India as per DTAA | (4x of schedule CYLA) | (B/f short-term or long-term capital loss) | |
| | x | Net income from other sources chargeable at normal applicable rates | (4xi of schedule CYLA) | | |
| | xi | Profit from owning and maintaining race horses | (4xii of schedule CYLA) | (B/f loss from horse races) | |
| | xii | Total of brought forward loss set off (2ii + 2iii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2xi) | | | |
| | xiii | Current year's income remaining after set off Total of (3i + 3ii + 3iii + 3iv + 3v + 3vi + 3vii + 3viii + 3ix + 3x + 3xi) | | | |

| Schedule CFL | | | | | | | |
|-----------------------|------|---|--------------------------------|----------------------------|---|---|--|
| CARRY FORWARD OF LOSS | | Assessment Year | Date of Filing (DD/MM/YYYY) | House property loss | Short-term capital loss | Long-term Capital loss | Loss from owning and maintaining race horses |
| | | 1 | 2 | 3 | 4 | 5 | 6 |
| | i | 2016-17 | | | | | |
| | ii | 2017-18 | | | | | |
| | iii | 2018-19 | | | | | |
| | iv | 2019-20 | | | | | |
| | v | 2020-21 | | | | | |
| | vi | 2021-22 | | | | | |
| | vii | 2022-23 | | | | | |
| | viii | 2023-24 | | | | | |
| | ix | Total of earlier year losses | | | | | |
| | x | Adjustment of above losses in Schedule BFLA | | (2ii of Schedule BFLA) | | | (2xi of Schedule BFLA) |
| | xi | 2024-25 (Current year losses) | | (2xiv of Schedule CYLA) | (2x+3x+4x+5x) of item E of Schedule CG | (6x+7x+8x) of item E of Schedule CG | (8e of Schedule OS, if -ve) |
| | xii | Total loss carried forward to future years | | | | | |

| Schedule VI-A | | Deductions under Chapter VI-A | |
|------------------|----|---|--|
| TOTAL DEDUCTIONS | 1 | Part B - Deduction in respect of certain payments | |
| | a | 80C | b 80CCC |
| | c | 80CCD(1) | d 80CCD(1B) |
| | e | 80CCD(2) | f 80D (Details are to be filled in the drop down to be provided in e-filing utility) |
| | g | 80DD | h 80DDB (Details are to be filled in the drop down to be provided in e-filing utility) |
| | i | 80E | j 80EE |
| | k | 80EEA | l 80EEB |
| | m | 80G | n 80GG |
| | o | 80GGA | p 80GGC |
| | 2 | Part C, CA and D- Deduction in respect of certain incomes/other deduction | |
| | q | 80QCB | r 80RRB |
| | s | 80TTA | t 80TTB |
| | u | 80U | ua 80CCH |
| | ub | Any other deduction as per the e-filing utility | |
| | v | Total deductions under Chapter VI-A (Total of a to ub) | |

| Schedule 80G | | Details of donations entitled for deduction under section 80G | | | |
|----------------------|-----|---|--------------|---------------------------------|------------------------|
| DETAILS OF DONATIONS | A | Donations entitled for 100% deduction without qualifying limit | | | |
| | | Name and address of Donee | PAN of Donee | Amount of donation | |
| | | | | Donation in cash | Donation in other mode |
| | i | | | | |
| | ii | | | | |
| | iii | Total | | | |
| | B | Donations entitled for 50% deduction without qualifying limit | | | |
| | | Name and address of Donee | PAN of Donee | Amount of donation | |
| | | | | Donation in cash | Donation in other mode |
| | i | | | | |
| | ii | | | | |
| | iii | Total | | | |
| | C | Donations entitled for 100% deduction subject to qualifying limit | | | |
| | | Name and address of Donee | PAN of Donee | Amount of donation | |
| | | | | Donation in cash | Donation in other mode |
| | i | | | | |
| | ii | | | | |
| | iii | Total | | | |
| | D | Donations entitled for 50% deduction subject to qualifying limit | | | |
| | | Name and address of Donee | PAN of Donee | ARN (Donation Reference Number) | Amount of donation |
| | | | | | Donation in cash |
| | i | | | | |
| | ii | | | | |
| | iii | Total | | | |
| | E | Total donations (Aiii + Biii + Ciii + Diii) | | | |

| Schedule 80GGA Details of donations for scientific research or rural development | | | | | | | |
|--|--|---------------------------|--------------|--------------------|------------------------|----------------|-----------------------------|
| S. No. | Relevant clause under which deduction is claimed (<i>drop down to be provided</i>) | Name and address of Donee | PAN of Donee | Amount of donation | | | Eligible Amount of donation |
| | | | | Donation in cash | Donation in other mode | Total Donation | |
| i | | | | | | | |
| ii | | | | | | | |
| | Total donation | | | | | | |

| Schedule 80GGC Details of contributions made to political parties | | | | | | |
|---|--------------------|------------------------|----------------------------|--------------------|---------------------------------|---|
| S. No. | Date | Amount of contribution | | | Eligible amount of contribution | Transaction Reference number for UPI transfer or Cheque number/IMPS/ NEFT/ RTGS |
| | | Contribution in cash | Contribution in other mode | Total Contribution | | IFS code of Bank |
| i | | | | | | |
| | (add rows) | | | | | |
| | Total contribution | | | | | |

| Schedule 80DD Details of deduction in respect of maintenance including medical treatment of a dependent who is a person with disability | | | | | | |
|---|--|----------------------|--------------------------|-----------------------------|-----------------------------|----------------------------|
| Nature of disability | Type of dependent | PAN of the dependent | Aadhaar of the dependent | Date of filing of Form 10IA | Ack. No. of Form 10IA filed | UDID Number (If available) |
| Dependent person with disability Dependent person with severe disability | 1. Spouse 2. Son 3. Daughter 4. Father 5. Mother 6. Brother 7. Sister 8. Member of the HUF (in case of HUF) | | | | | |

| Schedule AMT Computation of Alternate Minimum Tax payable under section 115JC | | | | |
|---|--|----|--|--|
| 1 | Total Income as per item 12 of PART-B-II | 1 | | |
| 2 | Adjustment as per section 115JC(2) | | | |
| a | Deduction claimed under any section included in Chapter VI-A under the heading "C.—Deductions in respect of certain incomes" | 2a | | |
| 3 | Adjusted Total Income under section 115JC(1) (1+2a) | 3 | | |
| 4 | Tax payable under section 115JC [18.5% of (3)] (if 3 is greater than Rs. 20 lakhs) | 4 | | |

| Schedule AMTC | | Computation of tax credit under section 115JD | | | | |
|---------------|---|---|------------|--|---|---|
| 1 | Tax under section 115JC in assessment year 2024-25 (1d of Part-B-TII) | | | | | 1 |
| 2 | Tax under other provisions of the Act in assessment year 2024-25 (7 of Part-B-TII) | | | | | 2 |
| 3 | Amount of tax against which credit is available [enter (2 – 1) if 2 is greater than 1, otherwise enter 0] | | | | | 3 |
| 4 | Utilization of AMT credit Available (Sum of AMT credit utilized during the current year is subject to maximum of amount mentioned in 3 above and cannot exceed the sum of AMT Credit Brought Forward) | | | | | |
| | S. No. | Assessment Year (A) | AMT Credit | | AMT Credit Utilized during the Current Assessment Year (C) | Balance AMT Credit Carried Forward (D) = (B3) – (C) |
| | | | Gross (B1) | Set-off in earlier assessment years (B2) | Balance brought forward to the current assessment year (B3) = (B1) – (B2) | |
| | i | 2013-14 | | | | |
| | ii | 2014-15 | | | | |
| | iii | 2015-16 | | | | |
| | iv | 2016-17 | | | | |
| | v | 2017-18 | | | | |
| | vi | 2018-19 | | | | |
| | vii | 2019-20 | | | | |
| | viii | 2020-21 | | | | |
| | ix | 2021-22 | | | | |
| | x | 2022-23 | | | | |
| | xi | 2023-24 | | | | |
| | xi | Current AY (enter 1-2, if 1>2 else enter 0) | | | | |
| | xii | Total | | | | |
| 5 | Amount of tax credit under section 115JD utilized during the year [total of item No. 4 (C)] | | | | | 5 |
| 6 | Amount of AMT liability available for credit in subsequent assessment years [total of 4 (D)] | | | | | 6 |

| Schedule SI | | | | | | |
|-------------|--|---|------------------|----------------------------------|------------------|-----------------------|
| SI No | Section | p | Special rate (%) | Income (i) | Tax thereon (ii) | |
| | | | | | | |
| 1 | 111- Accumulated balance of recognized provident for prior years | o | | (2ciii of Schedule OS) | | (2civ of Schedule OS) |
| 2 | 111A or section 115AD(1)(b)(ii)- Proviso (STCG on shares units on which STT paid) | o | 15 | (3iii of Schedule BFLA) | | |
| 3 | 115AD (STCG for FIIs on securities where STT not paid) | o | 30 | (3iv of Schedule BFLA) | | |
| 4 | 112 proviso (LTCG on listed securities/ units without indexation) | o | 10 | (part of 3vii of Schedule BFLA) | | |
| 5 | 112(1)(c)(iii) (LTCG for non-resident on unlisted securities) | o | 10 | (part of 3vii of Schedule BFLA) | | |
| 6 | 115AC (LTCG for non-resident on bonds/GDR) | o | 10 | (part of 3vii of Schedule BFLA) | | |
| 7 | 115ACA (LTCG for an employee of specified company on GDR) | o | 10 | (part of 3vii of Schedule BFLA) | | |
| 8 | 115AD (LTCG for FIIs on securities) | o | 10 | (part of 3vii of Schedule BFLA) | | |
| 9 | 115E (LTCG for non-resident Indian on specified asset) | o | 10 | (part of 3vii of Schedule BFLA) | | |
| 10 | 112 (LTCG on others) | o | 20 | (3viii of Schedule BFLA) | | |
| 11 | 112A or section 115AD(1)(b)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid) | o | 10 | (part of 3vi of Schedule BFLA) | | |
| 12 | STCG Chargeable at special rates in India as per DTAA | | | (part of 3vi of Schedule BFLA) | | |
| 13 | LTCG Chargeable at special rates in India as per DTAA | | | (part of 3ix of schedule BFLA) | | |
| 14a | 115BB (Winnings from lotteries, puzzles, races, games etc.) | o | 30 | (part of 2a(i) of Schedule OS) | | |
| 14b | 115BBJ (Winnings from online games) | o | 30 | (2a(ii) of Schedule OS) | | |
| 15 | 115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D) | o | 60 | (2b of Schedule OS) | | |
| 16 | 115BBH (Income from transfer of Virtual Digital Asset) | o | 30 | (C2 of Schedule CG) | | |
| 17 | 115BBF (Tax on income from patent) | o | 10 | (part of 2d of Schedule OS) | | |
| 18 | 115BBG (Tax on income from transfer of carbon credits) | o | 10 | (part of 2d of Schedule OS) | | |
| 19 | Any other income chargeable at special rate (Drop down to be provided in e-filing utility) | o | | (part of 2d of Schedule OS) | | |
| 20 | Other source of income chargeable at special rates in India as per DTAA | o | | (part of 2f of Schedule OS) | | |
| 21 | Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15% | o | 15 | (part of 3iv of Schedule BFLA) | | |
| 22 | Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30% | o | 30 | (part of 3v of Schedule BFLA) | | |
| 23 | Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% u/s 112A | o | 10 | (part of 3vii of Schedule BFLA) | | |
| 24 | Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%- under sections other than u/s 112A | o | 10 | (part of 3vii of Schedule BFLA) | | |
| 25 | Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20% | o | 20 | (part of 3viii of Schedule BFLA) | | |
| 26 | Pass through income in the nature of income from other source chargeable at special rates (Drop down to be provided in e-filing utility) | o | | (2e of Schedule OS) | | |
| Total | | | | | | |

| Schedule SPI | | | | | | |
|---|----------------|---------------------------------------|--------------|-------------|----------------------------------|--|
| Income of specified persons (spouse, minor child etc.) includable in income of the assessee as per section 64 | | | | | | |
| SI No | Name of person | PAN/ Aadhaar No. of person (optional) | Relationship | Amount (Rs) | Head of Income in which included | |
| 1 | | | | | | |
| 2 | | | | | | |
| 3 | | | | | | |

| Schedule EI | | Details of Exempt Income (Income not to be included in Total Income or not chargeable to tax) | | | | | | | |
|---------------|---|---|--|------------------|---------------------|-----------------|----------------|----------------------------|--|
| EXEMPT INCOME | 1 | Interest income | | | | | | 1 | |
| | 2 | i | Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules) | | | | i | | |
| | | ii | Expenditure incurred on agriculture | | | | ii | | |
| | | iii | Unabsorbed agricultural loss of previous eight assessment years | | | | iii | | |
| | | iv | Net Agricultural income for the year (i – ii – iii) (enter nil if loss) | | | | | | |
| | | v | In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details (Fill up details separately for each agricultural land) | | | | | | |
| | | a | Name of district along with pin code in which agricultural land is located | | | | | | |
| | | b | Measurement of agricultural land in Acre | | | | | | |
| | | c | Whether the agricultural land is owned or held on lease (drop down to be provided) | | | | | | |
| | | d | Whether the agricultural land is irrigated or rain-fed (drop down to be provided) | | | | | | |
| | 3 | Other exempt income (including exempt income of minor child) | | | | | | 3 | |
| | 4 | Income claimed as not chargeable to tax as per DTAA | | | | | | | |
| | | Sl. No. | Amount of income | Nature of income | Country name & Code | Article of DTAA | Head of Income | Whether TRC obtained (Y/N) | |
| | | I | | | | | | | |
| | | II | | | | | | | |
| | III | Total Income from DTAA claimed as not chargeable to tax | | | | | | 4 | |
| 5 | Pass through income claimed as not chargeable to tax (Schedule PTI) | | | | | | 5 | | |
| 6 | Total (1+2+3+4+5+) | | | | | | 6 | | |

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

| | | | | | | | | | |
|---|--|--|--|--|----|-----------------------------|--|--|--|
| | | | | | iv | Income claimed to be exempt | | | |
| | | | | | a | u/s 10(23FBB) | | | |
| | | | | | b | u/s | | | |
| | | | | | c | u/s | | | |
| NOTE ▶ Please refer to the instructions for filling out this schedule. | | | | | | | | | |

| Schedule FSI | | | Details of Income from outside India and tax relief (available only in case of resident) | | | | | | |
|---|---|--------------------------------|--|----------------|---|------------------------|---|---|--|
| Sl. | Country Code (dropdown to be provided in the e-filing utility) | Taxpayer Identification Number | Sl. | Head of income | Income from outside India (included in PART B-II) | Tax paid outside India | Tax payable on such income under normal provisions in India | Tax relief available in India (e) = (c) or (d) whichever is lower | Relevant article of DTAA if relief claimed u/s 90 or 90A |
| | | | | (a) | (b) | (c) | (d) | (e) | (f) |
| 1 | | | i | Salary | | | | | |
| | | | ii | House Property | | | | | |
| | | | iii | Capital Gains | | | | | |
| | | | iv | Other sources | | | | | |
| | | | | Total | | | | | |
| 2 | | | i | Salary | | | | | |
| | | | ii | House Property | | | | | |
| | | | iii | Capital Gains | | | | | |
| | | | iv | Other sources | | | | | |
| | | | | Total | | | | | |
| NOTE ▶ Please refer to the instructions for filling out this schedule. | | | | | | | | | |

| Schedule TR | | Summary of tax relief claimed for taxes paid outside India (available only in case of resident) | | | |
|---|--|---|--|--|--|
| 1 Summary of Tax relief claimed | | | | | |
| | Country Code | Taxpayer Identification Number | Total taxes paid outside India (total of (c) of Schedule FSI in respect of each country) | Total tax relief available (total of (e) of Schedule FSI in respect of each country) | Tax Relief Claimed under section (specify 90, 90A or 91) |
| | (a) | (b) | (c) | (d) | (e) |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| 2 | Total Tax relief available in respect of country where DTAA is applicable (section 90/90A) (Part of total of 1(d)) | | | | 2 |
| 3 | Total Tax relief available in respect of country where DTAA is not applicable (section 91) (Part of total of 1(d)) | | | | 3 |
| 4 | Whether any tax paid outside India, on which tax relief was allowed in India, has been refunded/credited by the foreign tax authority during the year? If yes, provide the details below | | | | 4 |
| | a | Amount of tax refunded | b | Assessment year in which tax relief allowed in India | |
| NOTE ▶ Please refer to the instructions for filling out this schedule. | | | | | |

[illegible]

| C Details of Immovable Property held (including any beneficial interest) at any time during the calendar year ending as on 31 st December, 2023 | | | | | | | | | | | |
|---|--|----------------------------|--|--|-----------------------------|--|--|--|--|--|-------------------------|
| Sl No | Country Name and code | ZIP Code | Address of the Property | Ownership- Direct/ Beneficial owner/ Beneficiary | Date of acquisition | Total Investment (at cost) (in rupees) | Income derived from the property | Nature of Income | Income taxable and offered in this return | | |
| | | | | | | | | | Amount | Schedule where offered | Item number of schedule |
| (1) | (2) | 2a | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| (i) | | | | | | | | | | | |
| (ii) | | | | | | | | | | | |
| D Details of any other Capital Asset held (including any beneficial interest) at any time during the calendar year ending as on 31 st December, 2023 | | | | | | | | | | | |
| Sl No | Country Name and code | ZIP Code | Nature of Asset | Ownership- Direct/ Beneficial owner/ Beneficiary | Date of acquisition | Total Investment (at cost) (in rupees) | Income derived from the asset | Nature of Income | Income taxable and offered in this return | | |
| | | | | | | | | | Amount | Schedule where offered | Item number of schedule |
| (1) | (2) | 2b | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| (i) | | | | | | | | | | | |
| (ii) | | | | | | | | | | | |
| E Details of account(s) in which you have signing authority held (including any beneficial interest) at any time during the calendar year ending as on 31 st December, 2023 and which has not been included in A to D above. | | | | | | | | | | | |
| Sl No | Name of the Institution in which the account is held | Address of the Institution | Country Name and Code | ZIP Code | Name of the account holder | Account Number | Peak Balance/ Investment during the year (in rupees) | Whether income accrued is taxable in your hands? | If (7) is yes, Income accrued in the account | If (7) is yes, Income offered in this return | |
| | | | | | | | | | | Amount | Schedule where offered |
| | | | | | | | | | | | Item number of schedule |
| (1) | (2) | (3) | (3a) | (3b) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| (i) | | | | | | | | | | | |
| (ii) | | | | | | | | | | | |
| F Details of trusts, created under the laws of a country outside India, in which you are a trustee, beneficiary or settlor | | | | | | | | | | | |
| Sl No | Country Name and code | ZIP Code | Name and address of the trust | Name and address of trustees | Name and address of Settlor | Name and address of Beneficiaries | Date since held | Whether income derived is taxable in your hands? | If (8) is yes, Income derived from the trust | If (8) is yes, Income offered in this return | |
| | | | | | | | | | Amount | Schedule where offered | Item number of schedule |
| (1) | (2) | 2a | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| (i) | | | | | | | | | | | |
| (ii) | | | | | | | | | | | |
| G Details of any other income derived from any source outside India which is not included in, - (i) Items A to F above and, (ii) income under the head business or profession | | | | | | | | | | | |
| Sl No | Country Name and code | ZIP Code | Name and address of the person from whom derived | Income derived | Nature of income | Whether taxable in your hands? | If (6) is yes, Income offered in this return | | | | |
| | | | | | | | Amount | Schedule where offered | Item number of schedule | | |
| (1) | (2) | 2b | (3) | (4) | (5) | (6) | (7) | (8) | (9) | | |

[illegible]

| Schedule 5A | | Information regarding apportionment of income between spouses governed by Portuguese Civil Code | | | |
|------------------------|-----------------|---|---|--|--|
| Name of the spouse | | | | | |
| PAN/Aadhaar No. of the | | | | | |
| | Heads of Income | Receipts under the head | Amount apportioned in the hands of the spouse | Amount of TDS deducted on income at (ii) | TDS apportioned in the hands of spouse |
| | (i) | (ii) | (iii) | (iv) | (v) |
| 1 | House Property | | | | |
| 2 | Capital gains | | | | |
| 3 | Other sources | | | | |
| 4 | Total | | | | |

| Schedule AL Assets and Liabilities at the end of the year (applicable in a case where total income exceeds Rs.50 lakh) | | | | | |
|--|--|--|-------------------------------|----------------------|--|
| DETAILS OF ASSETS AND LIABILITIES | A Details of immovable assets | | | | |
| | Sr. No. | Description | Address | Pin code | |
| | (1) | (2) | (3) | (4) | |
| | (i) | | | | |
| | (ii) | | | | |
| | B Details of movable assets | | | | |
| | Sr. No. | Description | | Amount (cost) in Rs. | |
| | (1) | (2) | | (3) | |
| | (i) | Jewellery, bullion etc. | | | |
| | (ii) | Archaeological collections, drawings, painting, sculpture or any work of art | | | |
| | (iii) | Vehicles, yachts, boats and aircrafts | | | |
| | (iv) | Financial assets | | Amount (cost) in Rs. | |
| | | (a) | Bank (including all deposits) | | |
| | | (b) | Shares and securities | | |
| | | (c) | Insurance policies | | |
| | | (d) | Loans and advances given | | |
| | | (e) | Cash in hand | | |
| | C Liabilities in relation to Assets at (A + B) | | | | |
| | NOTE ► Please refer to instructions for filling out this schedule. | | | | |

| Schedule: Tax deferred on ESOP | | Information related to Tax deferred - relatable income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC | | | | | | |
|--------------------------------|---------|--|--|--|---|--|--|---|
| | | PAN of the employer being an eligible startup | | | | | | |
| | | DPIIT registration number of the employer | | | | | | |
| DETAILS | Sl. No. | Assessment Year | Amount of Tax deferred brought forward | Has any of the following events occurred during the previous year relevant to current assessment year | | | Amount of tax payable in the current Assessment Year | Balance amount of tax deferred to be carried forward to the next Assessment years Col (3- 7) |
| | | | | Such specified security or sweat equity shares were sold (i) Fully (ii) Partly (iii) Not sold | Ceased to be the employee of the employer who allotted or transferred | 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 | | |
| | | | | | | | | |
| | | | | | | | (to be | |

| | | | Specify the date and amount of tax attributed to such sale out of Col 3 (Details to be provided as per utility) | such specified security or sweat equity share? o Yes o No If yes, specify date | said *clause were allotted. If yes, specify date | populated from col. 3 or 4 as the case maybe) | |
|---|---------|--|--|--|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 1 | 2021-22 | Sl. No. 8 of Schedule ESOP for last year | | | (To be enabled from AY 2026-27) (Payment to be made in FY 2025-26) | | |
| 2 | 2022-23 | Sl. No. 8 of Schedule ESOP for last year | | | | | |
| 3 | 2023-24 | Sl. No. 8 of Schedule ESOP for last year | | | | | |
| 3 | 2024-25 | | | | | | |

PART-B

| Part B – II | | Computation of total income | |
|--------------|---|---|------|
| TOTAL INCOME | 1 | Salaries (6 of Schedule S) | 1 |
| | 2 | Income from house property (3 of Schedule HP) (enter nil if loss) | 2 |
| | 3 | Capital gains | |
| | a | Short term | |
| | i | Short-term chargeable @ 15% (9ii of item E of schedule CG) | ai |
| | ii | Short-term chargeable @ 30% (9iii of item E of schedule CG) | aii |
| | iii | Short-term chargeable at applicable rate (9iv of item E of schedule CG) | aiii |
| | iv | Short-term chargeable at special rates in India as per DTAA (9v of item E of Schedule CG) | aiv |
| | v | Total Short-term (ai + aii + aiii + aiv) (enter nil if loss) | 3av |
| | b | Long-term | |
| | i | Long-term chargeable @ 10% (9vi of item E of schedule CG) | bi |
| | ii | Long-term chargeable @ 20% (9vii of item E of schedule CG) | bii |
| | iii | Long-term chargeable at special rates in India as per DTAA (9viii of item E of schedule CG) | biii |
| | iv | Total Long-term (bi + bii + biii) (enter nil if loss) | 3biv |
| | c | Sum of Short-term/Long-term capital gains (3av + 3biv) (enter nil if loss) | 3c |
| | d | Capital gain chargeable @ 30% u/s 115BBH (C2 of schedule CG) | 3d |
| | e | Total capital gains (3c + 3d) | 3e |
| 4 | Income from other sources | | |
| a | Net income from other sources chargeable to tax at normal applicable rates (6 of Schedule OS) (enter nil if loss) | 4a | |
| b | Income chargeable to tax at special rates (2 of Schedule OS) | 4b | |
| c | Income from the activity of owning and maintaining race horses (8e of Schedule OS) (enter nil if loss) | 4c | |
| d | Total (4a + 4b + 4c) (enter nil if loss) | 4d | |
| 5 | Total of head wise income (1+2+3e+4d) | 5 | |
| 6 | Losses of current year set off against 5 (total of 2xiii and 3xiii of Schedule CYLA) | 6 | |
| 7 | Balance after set off current year losses (5-6) (total of column 4 of Schedule CYLA + 2 of Schedule OS) | 7 | |
| 8 | Brought forward losses set off against 7 (2xii of Schedule BFLA) | 8 | |
| 9 | Gross Total income (7-8) (3xiii of Schedule BFLA + 2 of Schedule OS) | 9 | |
| 10 | Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 9 | 10 | |
| 11 | Deductions under Chapter VI-A [iv of Schedule VIA and limited to (9-10)] | 11 | |
| 12 | Total income (9 - 11) | 12 | |
| 13 | Income which is included in 12 and chargeable to tax at special rates (total of column (i) of schedule SI) | 13 | |
| 14 | Net agricultural income/ any other income for rate purpose (3 of Schedule EI) | 14 | |
| 15 | Aggregate income (12-13+14) [applicable if (12-13) exceeds maximum amount not chargeable to tax] | 15 | |
| 16 | Losses of current year to be carried forward (total of row xi of Schedule CFL) | 16 | |
| 17 | Deemed income under section 115JC (3 of Schedule AMT) | 17 | |

| Part B—TII | | Computation of tax liability on total income | | | |
|------------------------------|----|---|---|---|---------------------------------|
| COMPUTATION OF TAX LIABILITY | 1 | a | Tax payable on deemed total income u/s 115JC (4 of Schedule AMT) | 1a | |
| | | b | Surcharge on (a) (if applicable) | 1b | |
| | | c | Health and Education Cess @ 4% on (1a + 1b) above | 1c | |
| | | d | Total tax payable on deemed total income (1a + 1b + 1c) | 1d | |
| | 2 | | Tax payable on total income | | |
| | | a | Tax at normal rates on 15 of Part B-II | 2a | |
| | | b | Tax at special rates (total of col. (ii) of Schedule SI) | 2b | |
| | | c | Rebate on agricultural income [applicable if (12-13) of Part B-II exceeds maximum amount not chargeable to tax] | 2c | |
| | | d | Tax Payable on Total Income (2a + 2b - 2c) | 2d | |
| | | 3 | Rebate under section 87A | 3 | |
| | 4 | Tax payable after rebate (2d - 3) | 4 | | |
| | 5 | | Surcharge | Surcharge computed before marginal relief | Surcharge after marginal relief |
| | | i | @ 25% of 15(ii) of Schedule SI | 5i | ia |
| | | ii | @ 10% or 15%, as applicable (Refer instructions) | 5ii | iaa |
| | | iii | On [(4) - 15(ii) of Schedule SI - tax on incomes referred in 5(ii) above] | 5iii | |
| | | iv | Total ia + iia | | 5iv |
| | 6 | | Health and Education Cess @ 4% on (4 + 5iv) | 6 | |
| | 7 | | Gross tax liability (4 + 5iv + 6) | 7 | |
| | 8 | | Gross tax payable (higher of 1d and 7) | 8 | |
| | 8a | | Tax on income without including income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC (8-8b) | 8a | |
| | 8b | | Tax deferred - relatable to income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC | 8b | |
| 8c | | Tax deferred from earlier years but payable during current AY (total of col 7 of schedule Tax deferred on ESOP) | 8c | | |
| 9 | | Credit u/s 115JD of tax paid in earlier years (applicable only if 7 is higher than 1d) (row 5 of Schedule AMTC) | 9 | | |
| 10 | | Tax payable after credit u/s 115JD (8a + 8c - 9) | 10 | | |
| | 11 | | Tax relief | | |
| | | a | Section 89 (Please ensure to submit Form 10E) | 11a | |
| | | b | Section 90/ 90A (2 of Schedule TR) | 11b | |
| | | c | Section 91 (3 of Schedule TR) | 11c | |
| | | d | Total (11a + 11b + 11c) | 11d | |
| | 12 | | Net tax liability (10 - 11d) (enter zero if negative) | 12 | |
| | 13 | | Interest and fee payable | | |
| | | a | Interest for default in furnishing the return (section 234A) | 13a | |
| | | b | Interest for default in payment of advance tax (section 234B) | 13b | |
| | | c | Interest for deferment of advance tax (section 234C) | 13c | |
| | d | Fee for default in furnishing return of income (section 234E) | 13d | | |
| | e | Total Interest and Fee Payable (13a+13b+13c+13d) | 13e | | |
| 14 | | Aggregate liability (12 + 13e) | 14 | | |
| TAXES PAID | 15 | | Taxes Paid | | |
| | | a | Advance Tax (from column 5 of 20A) | 15a | |
| | | b | TDS (total of column 5 of 20B and column 9 of 20C) | 15b | |
| | | c | TCS (total of column 7(i) of 20D) | 15c | |
| | | d | Self-Assessment Tax (from column 5 of 20A) | 15d | |
| | | e | Total Taxes Paid (15a + 15b + 15c + 15d) | 15e | |
| 16 | | Amount payable (Enter if 14 is greater than 15e, else enter 0) | 16 | | |
| 17 | | Refund (If 15e is greater than 14) (Refund, if any, will be directly credited into the bank account) | 17 | | |

| | | | | | | |
|--------------|-----|--|------------------|------------------|---|--|
| BANK ACCOUNT | 18 | Do you have a bank account in India (Non-Residents claiming refund with no bank account in India may select No) | | | | Select Yes or No |
| | | Sl. IFS Code of the Bank in case of Bank Accounts held in India | Name of the Bank | Account Number | Type of account (Dropdown to be provided by e-filing utility) | |
| | i | | | | | |
| | ii | | | | | |
| | | Note: 1. All bank accounts held at any time are to be reported, except dormant A/c. 2. In case of multiple accounts, the refund will be credited to one of the validated accounts after processing the return. | | | | |
| | | Rows can be added as required | | | | |
| | ii. | b) Non-residents, who are claiming income-tax refund and not having bank account in India may, at their option, furnish the details of one foreign bank account: | | | | |
| | | Sl. No. | SWIFT Code | Name of the Bank | Country of Location | IBAN |
| | | | | | | |
| | | Rows can be added as required | | | | |
| | 19 | Do you at any time during the previous year, (i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or (ii) have signing authority in any account located outside India; or (iii) have income from any source outside India? <i>[applicable only in case of a resident] [Ensure Schedule FA is filled up if the answer is Yes]</i> | | | | <input type="radio"/> Yes <input type="radio"/> No |

| | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|--|--|--|------------------------------|----------------------|--|--|--------------------------|----------------------------------|--|--|-------------|--------------------|--|--|--|--|--|--|--|
| 20 | TAX PAYMENTS | | | | | | | | | | | | | | | | | | | | | |
| A | Details of payments of Advance Tax and Self-Assessment Tax | | | | | | | | | | | | | | | | | | | | | |
| ADVANCE/ SELF-ASSESSMENT TAX | Sl No | BSR Code | | | | Date of Deposit (DD/MM/YYYY) | | | | Serial Number of Challan | | | | Amount (Rs) | | | | | | | | |
| | (1) | (2) | | | | (3) | | | | (4) | | | | (5) | | | | | | | | |
| | i | | | | | | | | | | | | | | | | | | | | | |
| | ii | | | | | | | | | | | | | | | | | | | | | |
| | iii | | | | | | | | | | | | | | | | | | | | | |
| | iv | | | | | | | | | | | | | | | | | | | | | |
| | NOTE ► Enter the totals of Advance tax and Self-Assessment tax in Sl.No. 15a & 15d of Part B-TTI | | | | | | | | | | | | | | | | | | | | | |
| | B | Details of Tax Deducted at Source from Salary [As per Form 16 issued by Employer(s)] | | | | | | | | | | | | | | | | | | | | |
| | TDS ON SALARY | Sl No | Tax Deduction Account Number (TAN) of the Employer | | | | Name of the Employer | | | | Income chargeable under Salaries | | | | Total tax deducted | | | | | | | |
| | | (1) | (2) | | | | (3) | | | | (4) | | | | (5) | | | | | | | |
| I | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | |
| II | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | |
| NOTE ► Please enter total of column 5 in 15b of Part B-TTI | | | | | | | | | | | | | | | | | | | | | | |
| C1 | | Details of Tax Deducted at Source (TDS) on Income [As per Form 16 A issued or Form 16B/16C/16E furnished by Deductor(s)] | | | | | | | | | | | | | | | | | | | | |

| Sl No | TDS credit relating to self /other person [spouse as per section 5A/other person as per rule 37BA(2)] | PAN/Aadhaar No. of Other Person (if TDS credit related to other person) | TAN of the Deductor/ PAN/Aadhaar No. of Tenant/ Buyer | Unclaimed TDS brought forward (b/f) | | TDS of the current Financial Year (TDS deducted during FY 2023-24) | | TDS credit being claimed this Year (only if corresponding income is being offered for tax this year, not applicable if TDS is deducted u/s 194N) | | Corresponding Receipt/withdrawals offered | | TDS credit being carried forward |
|--|---|---|---|-------------------------------------|---------|---|---|--|--|---|----------------|----------------------------------|
| | | | | Fin. Year in which deducted | TDS b/f | Deducted in own hands | Deducted in the hands of spouse as per section 5A or any other person as per rule 37BA(2) (if applicable) | Claimed in own hands | Claimed in the hands of spouse as per section 5A or any other person as per rule 37BA(2) (if applicable) | Gross Amount | Head of Income | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| | | | | | | | Income TDS | | Income TDS | PAN/Aadhaar No. | | |
| I | | | | | | | | | | | | |
| NOTE ▶ Please enter total of column 9 in 15b of Part B- TTI | | | | | | | | | | | | |

| D Details of Tax Collected at Source (TCS) [As per Form 27D issued by the Collector(s)] | | | | | | | | | | | | | |
|---|---------|--|--|---|-------------------------------------|------------|------------------------------|--|------------------------------------|--|----------------------------------|--|--|
| TDS ON OTHER INCOME | Sl. No. | TCS credit relating to self /other person [spouse as per section 5A/ other person as per rule 37BA(2)] | Tax Deduction and Tax Collection Account Number of the Collector | PAN of other Person (if TCS credit related to other person) | Unclaimed TCS brought forward (b/f) | | TCS of the current fin. Year | | TCS credit being claimed this Year | | TCS credit being carried forward | | |
| | | | | | Fin. Year in which collected | Amount b/f | Collected in own hands | Collected in the hands of spouse as per section 5A or any other person as per rule 37-I(1) (if applicable) | Claimed in own hands | Claimed in the hands of spouse as per section 5A or any other person as per rule 37-I(1) (if applicable) | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | (1) | 2(i) | (2)(ii) | (3) | (4) | (5) | 6(i) | (6)(ii) | 7(i) | (7)(ii) | (8) | | |
| | | | | | | | | | | TCS | PAN | | |
| i | | | | | | | | | | | | | |
| NOTE ▶ Please enter total of column 7(i) in 15c of Part B- TTI | | | | | | | | | | | | | |

VERIFICATION

I, _____ son/ daughter of _____, 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 is in accordance with the provisions of the Income-tax Act, 1961.

I further declare that I am making return in my capacity as _____ and I am also competent to make this return and verify it. I am holding permanent account number _____ (if allotted) (Please see instruction) I further declare that the critical assumptions specified in the agreement have been satisfied and all the terms and conditions of the agreement have been complied with. (Applicable in a case where return is furnished under section 92CD)

| | | | | | |
|---|--|-------------|--|--------------------------|--|
| Date | | Place | | Sign here → | |
| If the return has been prepared by a Tax Return Preparer (TRP) give further details below: | | | | | |
| Identification No. of TRP | | Name of TRP | | Counter Signature of TRP | |
| | | | | | |
| If TRP is entitled for any reimbursement from the Government, amount thereof”; | | | | | |

(b) for FORM ITR-3, the following FORM shall be substituted, namely: —

| FORM | ITR-3 | INDIAN INCOME TAX RETURN (For individuals and HUFs having income from profits and gains of business or profession) (Please see rule 12 of the Income-tax Rules, 1962) (Please refer instructions) | Assessment Year | | | | | | |
|------|-------|---|-----------------|---|---|---|---|---|---|
| | | | 2 | 0 | 2 | 4 | - | 2 | 5 |

Part A-GEN GENERAL

| | | | | |
|------------------------------|---|---|-------------------------|--|
| PERSONAL INFORMATION | (A1) First name | (A2) Middle name | (A3) Last name | (A4) PAN |
| | | | | |
| | (A5) Flat/Door/Block No. | (A6) Name Of Premises/Building/Village | | (A14) Status (Tick) <input type="checkbox"/> Individual <input type="checkbox"/> HUF |
| | (A7) Road/Street/Post Office | (A8) Date of Birth/Formation (DD/MM/YYYY) | | (A15) Date of Commencement of Business (DD/MM/YYYY) |
| | (A9) Area/locality | (A16) Aadhaar Number (12 digit)/ Aadhaar Enrolment Id (28 digit) (if eligible for Aadhaar) | | |
| | (A10) Town/City/District | (A11) State | (A12) PIN code/ZIP code | |
| | | (A13) Country | | |
| | (A17) Residential/Office Phone Number with STD code/Mobile No. 1 | | Mobile No. 2 | |
| | | | | |
| (A18) Email Address-1 (self) | | | Email Address-2 | |
| (A19) (ai) | Due Date for filing return of income [Dropdown to be provided] : 1. 31st July 2. 31st October 3. 30th November | | | |
| FILING STATUS | (A19) (aii) | Filed u/s (Tick) [Please see instruction] <input type="checkbox"/> 139(1)- On or Before due date, <input type="checkbox"/> 139(4)- After due date, <input type="checkbox"/> 139(5)- Revised Return, <input type="checkbox"/> 92CD-Modified return, <input type="checkbox"/> 119(2)(b)- after condonation of delay | | |
| | | Or Filed in response to notice u/s <input type="checkbox"/> 139(9) <input type="checkbox"/> 142(1), <input type="checkbox"/> 148, <input type="checkbox"/> 153C | | |
| | (b) | a. Have you exercised the option u/s 115BAC(6) of Opting out of new tax regime? (default is "No") <input type="checkbox"/> No <input type="checkbox"/> Yes, within the due date <input type="checkbox"/> Yes, but beyond the due date (If option other than 'No' is selected, please furnish date of filing and Acknowledgement number of form 10-IEA) Note-For Opting out, option should be exercised in form 10-IEA on or before the due date for filing return u/s 139(1) | | |
| | (c) | Are you filing return of income under seventh proviso to Section 139(1) but otherwise not required to furnish return of income? - (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information [Note: To be filled only if a person is not required to furnish a return of income under section 139(1) but filing return of income due to fulfilling one or more conditions mentioned in the seventh proviso to section 139(1)] | | |
| (ci) | Have you deposited amount or aggregate of amounts exceeding Rs. 1 Crore in one or more current account during the previous year? (Yes/No) | | Amount (Rs) (If Yes) | |

| | | | | | | | | | | | | | | | | | | | |
|--|---|--|---|--|--|--|--|--|--|--|--|--|---|---|--|--|---|---|--|
| (cii) | Have you incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakh for travel to a foreign country for yourself or for any other person? (Yes/No) | | Amount (Rs) (If Yes) | | | | | | | | | | | | | | | | |
| (ciii) | Have you incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity during the previous year? (Yes/No) | | Amount (Rs) (If Yes) | | | | | | | | | | | | | | | | |
| (civ) | Are you required to file a return as per other conditions prescribed under clause (iv) of seventh proviso to section 139(1) (If yes, please select the relevant condition from the drop-down menu) | | (Tick) o Yes o No | | | | | | | | | | | | | | | | |
| (d) | If revised/Defective/Modified, then enter Receipt No. and Date of filing original return (DD/MM/YYYY) | | | | | | | | | | | | | | | | / | / | |
| (e) | If filed, in response to a notice u/s 139(9)/142(1)/148/153C or order u/s 119(2)(b), enter Unique Number/Document Identification Number and date of such notice/order, or if filed u/s 92CD enter date of advance pricing agreement | | (unique number) | | | | | | | | | | / | / | | | | | |
| (f) | Residential Status in India (for individuals) (Tick applicable option) | A. Resident | <input type="checkbox"/> You were in India for 182 days or more during the previous year [section 6(1)(a)] <input type="checkbox"/> You were in India for 60 days or more during the previous year, and have been in India for 365 days or more within the 4 preceding years [section (6)(1)(c)] [where Explanation 1 is not applicable] <input type="checkbox"/> You are a citizen of India, who left India, for the purpose of employment, as a member of the crew of an Indian ship and were in India for 182 days or more during the previous year and 365 days or more within the preceding 4 years [Explanation 1(a) of section (6)(1)(c)] <input type="checkbox"/> You are a citizen of India or a person of Indian origin and have come on a visit to India during the previous year and were in India for a) 182 days or more during the previous year and 365 days or more within the preceding 4 years; or b) 120 days or more during the previous year and 365 days or more within the preceding 4 years if the total income, other than income from foreign sources, exceeds Rs. 15 lakh. [Explanation 1(b) of section (6)(1)(c)] | | | | | | | | | | | | | | | | |
| B. Resident but not Ordinarily Resident | | <input type="checkbox"/> You have been a non-resident in India in 9 out of 10 preceding years [section 6(6)(a)] <input type="checkbox"/> You have been in India for 729 days or less during the 7 preceding years [section 6(6)(a)] <input type="checkbox"/> You are a citizen of India or person of Indian origin, who comes on a visit to India, having total income, other than the income from foreign sources, exceeding Rs. 15 lakh and have been in India for 120 days or more but less than 182 days during the previous year [section 6(6)(c)] <input type="checkbox"/> You are a citizen of India having total income, other than the income from foreign sources, exceeding Rs. 15 lakh during the previous year and not liable to tax in any other country or territory by reason of your domicile or residence or any other criteria of similar nature [section 6(6)(d) rws 6(1A)] | | | | | | | | | | | | | | | | | |
| C. Non-resident | | <input type="checkbox"/> You were a non-resident during the previous year. (ii) Please specify the jurisdiction(s) of residence during the previous year - | | | | | | | | | | | | | | | | | |
| S.No. | | Jurisdiction of residence | | | | | | | | | | Taxpayer Identification Number | | | | | | | |
| 1 | | | | | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | | | | |
| (ii) In case you are a Citizen of India or a Person of Indian Origin (POI), please specify - | | | | | | | | | | | | | | | | | | | |
| Total period of stay in India during the previous year (in days) | | | | | | | | | | | | Total period of stay in India during the 4 preceding years (in days) | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |

| | | |
|-----|--|--|
| | Residential Status in India (for HUF) (Tick applicable option) | <input type="radio"/> Resident <input type="radio"/> Resident but not Ordinarily Resident <input type="radio"/> Non-resident |
| (g) | Do you want to claim the benefit under section 115H? (applicable in case of resident) <input type="radio"/> Yes <input type="radio"/> No | |
| (h) | Are you governed by Portuguese Civil Code as per section 5A? (Tick) <input type="radio"/> Yes <input type="radio"/> No (If "YES" please fill Schedule 5A) | |
| (i) | Whether this return is being filed by a representative assessee? (Tick) <input type="radio"/> Yes <input type="radio"/> No If yes, furnish following information - | |
| | (1) | Name of the representative assessee |
| | (2) | Capacity of the Representative (drop down to be provided) |
| | (3) | Address of the representative assessee |
| | (4) | Permanent Account Number (PAN)/Aadhaar No. of the representative assessee |

| | | | | | | | | | | | | | |
|-----|---|-----------------|-----|---|--------------------------------------|---------------------------------|---------------------------------|----------------------|--|--|---------------|--------------------|---------------|
| (j) | Whether you were Director in a company at any time during the previous year? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information - | | | | | | | | | | | | |
| | Name of Company | Type of Company | PAN | Whether its shares are listed or unlisted | Director Identification Number (DIN) | | | | | | | | |
| | | | | | | | | | | | | | |
| (k) | Whether you are Partner in a firm? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information | | | | | | | | | | | | |
| | Name of Firm | | | PAN | | | | | | | | | |
| | | | | | | | | | | | | | |
| (l) | Whether you have held unlisted equity shares at any time during the previous year? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information in respect of equity shares | | | | | | | | | | | | |
| | Name of company | Type of Company | PAN | Opening balance | | Shares acquired during the year | | | | Shares transferred during the year | | Closing balance | |
| | | | | No. of shares | Cost of acquisition | No. of shares | Date of subscription / purchase | Face value per share | Issue price per share (in case of fresh issue) | Purchase price per share (in case of purchase from existing shareholder) | No. of shares | Sale consideration | No. of shares |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| (m) | In case of non-resident, is there a permanent establishment (PE) in India? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | | | | |
| (n) | In the case of non-resident, is there a Significant Economic Presence (SEP) in India (Tick) <input type="radio"/> Yes <input type="radio"/> No please provide details of (a) aggregate of payments arising from the transaction or transactions during the previous year as referred in Explanation 2A(a) to Section 9(1)(i) (b) number of users in India as referred in Explanation 2A(b) to Section 9(1)(i). | | | | | | | | | | | | |
| (o) | Whether assessee has a unit in an International Financial Services Centre and derives income solely in convertible foreign exchange? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | | | | |

| | | | |
|-----|--|-----------------|--|
| (p) | Whether you are an FPI? Yes/No If yes, please provide SEBI Regn. No | | |
| (q) | Legal Entity Identifier (LEI) details (mandatory if refund is 50 Crores or more) | | |
| | LEI Number | Valid upto date | |

| | | |
|-------------------|--|---|
| AUDIT INFORMATION | (a1) | Are you liable to maintain accounts as per section 44AA? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| | (a2) | Whether assessee is declaring income only under section 44AE/44B/44BB/44AD/44ADA/44BBA <input type="checkbox"/> Yes <input type="checkbox"/> No |
| | a2i | If No, whether during the year Total sales/turnover/gross receipts of business is between Rs. 1 crore and Rs. 10 crores? <input type="checkbox"/> Yes <input type="checkbox"/> No, turnover does not exceed 1 crore <input type="checkbox"/> No, turnover exceeds 10 crores |
| | a2ii | If Yes is selected at a2i, whether aggregate of all amounts received including amount received for sales, turnover or gross receipts or on capital account like capital contributions, loans etc. during the previous year, in cash & non-a/c payee cheque/DD, does not exceed five per cent of said amount? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| | a2iii | If Yes is selected at a2i, whether aggregate of all payments made including amount incurred for expenditure or on capital account such as asset acquisition, repayment of loans etc., in cash & non-a/c payee cheque/DD during the previous year does not exceed five per cent of the said payment? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| | (b) | Are you liable for audit under section 44AB? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| | | If Yes is selected at (b), mention by virtue of which of the following conditions: |
| | (bi) | Sales, turnover or gross receipts exceeds the limits specified under section 44AB (Tick) <input checked="" type="checkbox"/> |
| | (bii) | Assessee falling u/s 44AD/44ADA/44AE/44BB but not offering income on presumptive basis (Tick applicable section) <input checked="" type="checkbox"/> <input type="checkbox"/> 44AD, <input type="checkbox"/> 44ADA, <input type="checkbox"/> 44AE, <input type="checkbox"/> 44BB |
| | (biii) | Others (Tick) <input checked="" type="checkbox"/> |
| | (c) | If (b) is Yes, whether the accounts have been audited by an accountant? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If Yes, furnish the following information below |
| | | (1) Date of furnishing of the audit report (DD/MM/YYYY) / / |
| | | (2) Name of the auditor signing the tax audit report |
| | | (3) Membership No. of the auditor |
| | (4) Name of the auditor (proprietorship/ firm) | |
| | (5) Proprietorship/ firm registration number | |
| | (6) Permanent Account Number (PAN)/Aadhaar No. of the proprietorship/ firm | |

| | | | |
|--|-----|--|--|
| | (7) | Date of report of the audit | |
| | (8) | Acknowledgement number of the audit report | |
| | (9) | UDIN | |

| | | | |
|--------|--|---|----------------------------|
| (di) | Are you liable for Audit u/s 92E? <input type="radio"/> Yes <input type="radio"/> No | | |
| (dii) | If (di) is Yes, Whether the accounts have been audited u/s 92E? <input type="checkbox"/> Yes <input type="checkbox"/> No | Date of furnishing the audit report? DD/MM/YY | Acknowledgement number |
| (diii) | If liable to furnish other audit report, mention whether have you furnished such report. If yes, please provide the details as under: (Please see Instruction) | | |
| | Sl.No. | Section Code | Date (DD/MM/YYYY) |
| | | | Acknowledgement number |
| (e) | If liable to audit under any Act other than the Income-tax act, mention the Act, section and date of furnishing the audit report? | | |
| | Act and section | (DD/MM/YY) | Act and section (DD/MM/YY) |
| | | | |

| NATURE OF BUSINESS | NATURE OF BUSINESS OR PROFESSION, IF MORE THAN ONE BUSINESS OR PROFESSION INDICATE THE THREE MAIN ACTIVITIES/ PRODUCTS (OTHER THAN THOSE DECLARING INCOME UNDER SECTIONS 44AD, 44ADA AND 44AE) | | |
|--------------------|--|---|--|
| | S.No. | Code <i>[Please see instruction]</i> | Trade name of the proprietorship, if any |
| | (i) | | |
| | (ii) | | |
| | (iii) | | |

| | |
|------------------|--|
| Part A-BS | BALANCE SHEET AS ON 31st DAY OF MARCH, 2024 OF THE PROPRIETARY BUSINESS OR PROFESSION <i>(fill items below in a case where regular books of account are maintained, otherwise fill item 6)</i> |
|------------------|--|

| | | |
|----------------------|--|------|
| SOURCES OF FUNDS | 1 Proprietor's fund | |
| | a Proprietor's capital | a |
| | b Reserves and Surplus | |
| | i Revaluation Reserve | bi |
| | ii Capital Reserve | bii |
| | iii Statutory Reserve | bihi |
| | iv Any other Reserve | biv |
| | v Total (bi + bii + bihi + biv) | bv |
| | c Total proprietor's fund (a + bv) | 1c |
| | 2 Loan funds | |
| | a Secured loans | |
| | i Foreign Currency Loans | ai |
| | ii Rupee Loans | |
| | A From Banks | iiA |
| | B From others | iiB |
| | C Total (iiA + iiB) | iiC |
| | iii Total (ai + iiC) | aiii |
| | b Unsecured loans (including deposits) | |
| | i From Banks | bi |
| | ii From others | bii |
| | iii Total (bi + bii) | bihi |
| | c Total Loan Funds (aiii + bihi) | 2c |
| | 3 Deferred tax liability | 3 |
| | 4 Advances | |
| | i From persons specified in section 40A(2)(b) of the I. T. Act | i |
| | ii From others | ii |
| | iii Total Advances (i + ii) | 4iii |
| | 5 Sources of funds (1c + 2c + 3 + 4iii) | 5 |
| APPLICATION OF FUNDS | 1 Fixed assets | |
| | a Gross Block | 1a |
| | b Depreciation | 1b |
| | c Net Block (a – b) | 1c |
| | d Capital work-in-progress | 1d |
| | e Total (1c + 1d) | 1e |
| | 2 Investments | |
| | a Long-term investments | |
| | i Government and other Securities - Quoted | ai |
| | ii Government and other Securities – Unquoted | aii |
| | iii Total (ai + aii) | aiii |
| | b Short-term investments | |
| | i Equity Shares, including share application money | bi |
| | ii Preference Shares | bii |
| | iii Debentures | bihi |
| | iv Total (bi + bii + bihi) | biv |
| | c Total investments (aiii + biv) | 2c |
| | 3 Current assets, loans and advances | |
| | a Current assets | |
| | i Inventories | |

| | | | | | | | | | | |
|-----------------|---|--------------------------------|-----|---|--|------|--|------|------|--|
| NO ACCOUNT CASE | | | A | Stores/consumables including packing material | iA | | | | | |
| | | | B | Raw materials | iB | | | | | |
| | | | C | Stock-in-process | iC | | | | | |
| | | | D | Finished Goods/Traded Goods | iD | | | | | |
| | | | | E | Total (iA + iB + iC + iD) | | | iE | | |
| | | | ii | Sundry Debtors | | | | | aii | |
| | | | iii | Cash and Bank Balances | | | | | | |
| | | | | A | Cash-in-hand | iiiA | | | | |
| | | | | B | Balance with banks | iiiB | | | | |
| | | | | C | Total (iiiA + iiiB) | | | iiiC | | |
| | | | iv | Other Current Assets | | | | | aiv | |
| | | | v | Total current assets (iE + aii + iiiC + aiv) | | | | | av | |
| | | | b | Loans and advances | | | | | | |
| | | | i | Advances recoverable in cash or in kind or for value to be received | bi | | | | | |
| | | | ii | Deposits, loans and advances to corporates and others | bii | | | | | |
| | | | iii | Balance with Revenue Authorities | biii | | | | | |
| | | | iv | Total (bi + bii + biii) | | | | | biv | |
| | | | c | Total of current assets, loans and advances (av + biv) | | | | | 3c | |
| | | | d | Current liabilities and provisions | | | | | | |
| | | | i | Current liabilities | | | | | | |
| | | | | A | Sundry Creditors | iA | | | | |
| | | | | B | Liability for Leased Assets | iB | | | | |
| | | | | C | Interest Accrued on above | iC | | | | |
| | | | | D | Interest accrued but not due on loans | iD | | | | |
| | | | | E | Total (iA + iB + iC + iD) | | | iE | | |
| | | | ii | Provisions | | | | | | |
| | | | | A | Provision for Income Tax | iiA | | | | |
| | | | | B | Provision for Leave encashment/Superannuation/Gratuity | iiB | | | | |
| | | | | C | Other Provisions | iiC | | | | |
| | | | | D | Total (iiA + iiB + iiC) | | | iiD | | |
| | | | iii | Total (iE + iiD) | | | | | diii | |
| | | | e | Net current assets (3c - diii) | | | | | 3e | |
| | | | 4 | a | Miscellaneous expenditure not written off or adjusted | 4a | | | | |
| | | | | b | Deferred tax asset | 4b | | | | |
| | | | | c | Profit and loss account/ Accumulated balance | 4c | | | | |
| | | | | d | Total (4a + 4b + 4c) | | | | 4d | |
| | | | 5 | Total, application of funds (1e + 2c + 3e + 4d) | | | | | 5 | |
| | | | 6 | In a case where regular books of account of business or profession are not maintained - (furnish the following information as on 31 st day of March, 2024, in respect of business or profession) | | | | | | |
| | | | | a | Amount of total sundry debtors | | | | 6a | |
| | | | | b | Amount of total sundry creditors | | | | 6b | |
| | c | Amount of total stock-in-trade | | | | 6c | | | | |
| | d | Amount of the cash balance | | | | 6d | | | | |

Part A- Manufacturing Account Manufacturing Account for the financial year 2023 - 24 (fill items 1 to 3 in a case where regular books of account are maintained, otherwise fill items 61 to 65 as applicable)

| | | | | | | | | | |
|--|---|---------------------------------|--|-----------------------------------|----|--|--|------|--|
| | 1 | Debits to manufacturing account | | | | | | | |
| | | A | Opening Inventory | | | | | | |
| | | | i | Opening stock of raw-material | i | | | | |
| | | | ii | Opening stock of Work in progress | ii | | | | |
| | | | iii | Total (i + ii) | | | | Aiii | |
| | | B | Purchases (net of refunds and duty or tax, if any) | | | | | B | |
| | | C | Direct wages | | | | | C | |
| | | D | Direct expenses (Di + Dii + Diii) | | | | | D | |

| | | | | | | |
|--|--|-----|--|-----|------|--|
| | | i | Carriage inward | i | | |
| | | ii | Power and fuel | ii | | |
| | | iii | Other direct expenses | iii | | |
| | | E | Factory Overheads | | | |
| | | I | Indirect wages | i | | |
| | | ii | Factory rent and rates | ii | | |
| | | iii | Factory Insurance | iii | | |
| | | iv | Factory fuel and power | iv | | |
| | | v | Factory general expenses | v | | |
| | | vi | Depreciation of factory machinery | vi | | |
| | | vii | Total (i + ii + iii + iv + v + vi) | | Evii | |
| | | F | Total of Debits to Manufacturing Account (Aiii + B + C + D + Evii) | | 1F | |
| | | 2 | Closing Stock | | | |
| | | i | Raw material | 2i | | |
| | | ii | Work-in-progress | 2ii | | |
| | | | Total (2i + 2ii) | | 2 | |
| | | 3 | Cost of Goods Produced – transferred to Trading Account (1F - 2) | | 3 | |

Part A- Trading Account Trading Account for the financial year 2023 -24 (fill items 4 to 12 in a case where regular books of account are maintained, otherwise fill items 61 to 65 as applicable)

| | | | | | | |
|----------------------------|----|---|---|------|-----|---|
| CREDITS TO TRADING ACCOUNT | 4 | Revenue from operations | | | | |
| | | A | Sales/ Gross receipts of business (net of returns and refunds and duty or tax, if any) | | | |
| | | i | Sale of goods | i | | |
| | | ii | Sale of services | ii | | |
| | | iii | Other operating revenues (specify nature and amount) | | | |
| | | a | | iiia | | |
| | | b | | iiib | | |
| | | c | Total (iiia + iiib) | iiic | | |
| | | iv | Total (i + ii + iiic) | | Aiv | |
| | | B | Gross receipts from Profession | | B | |
| | | C | Duties, taxes and cess received or receivable in respect of goods and services sold or supplied | | | |
| | | i | Union Excise duties | i | | |
| | | ii | Service tax | ii | | |
| | | iii | VAT/ Sales tax | iii | | |
| | | iv | Central Goods & Service Tax (CGST) | iv | | |
| | | v | State Goods & Services Tax (SGST) | v | | |
| | | vi | Integrated Goods & Services Tax (IGST) | vi | | |
| | | vii | Union Territory Goods & Services Tax (UTGST) | vii | | |
| | | viii | Any other duty, tax and cess | viii | | |
| | | ix | Total (i + ii + iii + iv + v + vi + vii + viii) | | Cix | |
| | | D | Total Revenue from operations (Aiv + B + Cix) | | 4D | |
| DEBITS TO TRADING ACCOUNT | 5 | Closing Stock of Finished Goods | | | | 5 |
| | 6 | Total of credits to Trading Account (4D + 5) | | | | 6 |
| | 7 | Opening Stock of Finished Goods | | | | 7 |
| | 8 | Purchases (net of refunds and duty or tax, if any) | | | | 8 |
| | 9 | Direct Expenses (9i + 9ii + 9iii) | | | | 9 |
| | | i | Carriage inward | 9i | | |
| | | ii | Power and fuel | 9ii | | |
| | | iii | Other direct expenses Note: Row can be added as per the nature of Direct Expenses | 9iii | | |
| | 10 | Duties and taxes, paid or payable, in respect of goods and services purchased | | | | |
| | | i | Custom duty | 10i | | |

| | | | | | |
|-----|------|---|--------|-----|--|
| | ii | Counter veiling duty | 10ii | | |
| | iii | Special additional duty | 10iii | | |
| | iv | Union excise duty | 10iv | | |
| | v | Service tax | 10v | | |
| | vi | VAT/ Sales tax | 10vi | | |
| | vii | Central Goods & Service Tax (CGST) | 10vii | | |
| | viii | State Goods & Services Tax (SGST) | 10viii | | |
| | ix | Integrated Goods & Services Tax (IGST) | 10ix | | |
| | x | Union Territory Goods & Services Tax (UTGST) | 10x | | |
| | xi | Any other tax, paid or payable | 10xi | | |
| | xii | Total (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi) | 10xii | | |
| 11 | | Cost of goods produced – Transferred from Manufacturing Account | | 11 | |
| 12 | | Gross Profit from Business/Profession - transferred to Profit and Loss account (6-7-8-9-10xii-11) | | 12 | |
| 12a | | Turnover from Intraday Trading | | 12a | |
| 12b | | Income from Intraday Trading - transferred to Profit and Loss account | | 12b | |

| Part A-P&L | | Profit and Loss Account for the financial year 2023-24 (fill items 13 to 60 in a case where regular books of account are maintained, otherwise fill items 61 to 65 as applicable) | | | |
|------------------------------------|------|---|-------|--|----|
| CREDITS TO PROFIT AND LOSS ACCOUNT | 13 | Gross profit transferred from Trading Account (12-12b) | | | 13 |
| | 14 | Other income | | | |
| | i | Rent | i | | |
| | ii | Commission | ii | | |
| | iii | Dividend income | iii | | |
| | iv | Interest income | iv | | |
| | v | Profit on sale of fixed assets | v | | |
| | vi | Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT) | vi | | |
| | vii | Profit on sale of other investment | vii | | |
| | viii | Gain (loss) on account of foreign exchange fluctuation u/s 43AA | viii | | |
| | ix | Profit on conversion of inventory into capital asset u/s 28(via) (Fair Market Value of inventory as on the date of conversion) | ix | | |
| | x | Agricultural income | x | | |
| | xi | Any other income (specify nature and amount) | | | |
| | | a | xia | | |
| DEBITS TO PROFIT AND LOSS ACCOUNT | | b | xib | | |
| | | c Total (xia + xib) | xic | | |
| | xii | Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x + xic) | 14xii | | |
| | 15 | Total of credits to profit and loss account (13-14xii) | | | 15 |
| | 16 | Freight outward | | | 16 |
| | 17 | Consumption of stores and spare parts | | | 17 |
| | 18 | Power and fuel | | | 18 |
| | 19 | Rents | | | 19 |
| | 20 | Repairs to building | | | 20 |
| | 21 | Repairs to machinery | | | 21 |
| | 22 | Compensation to employees | | | |

| | | | | | | | |
|---|--------------------------------------|--|--------|----------|----|-------|--|
| | i | Salaries and wages | 22i | | | | |
| | ii | Bonus | 22ii | | | | |
| | iii | Reimbursement of medical expenses | 22iii | | | | |
| | iv | Leave encashment | 22iv | | | | |
| | v | Leave travel benefits | 22v | | | | |
| | vi | Contribution to approved superannuation fund | 22vi | | | | |
| | vii | Contribution to recognised provident fund | 22vii | | | | |
| | viii | Contribution to recognised gratuity fund | 22viii | | | | |
| | ix | Contribution to any other fund | 22ix | | | | |
| | x | Any other benefit to employees in respect of which an expenditure has been incurred | 22x | | | | |
| | xi | Total compensation to employees (total of 22i to 22x) | | | | 22xi | |
| | xii | Whether any compensation, included in 22xi, paid to non-residents | xii a | Yes / No | | | |
| | If Yes, amount paid to non-residents | xii b | | | | | |
| 23 Insurance | | | | | | | |
| | i | Medical Insurance | 23i | | | | |
| | ii | Life Insurance | 23ii | | | | |
| | iii | Keyman's Insurance | 23iii | | | | |
| | iv | Other Insurance including factory, office, car, goods, etc. | 23iv | | | | |
| | v | Total expenditure on insurance (23i + 23ii + 23iii + 23iv) | | | | 23v | |
| 24 Workmen and staff welfare expenses | | | | | 24 | | |
| 25 Entertainment | | | | | 25 | | |
| 26 Hospitality | | | | | 26 | | |
| 27 Conference | | | | | 27 | | |
| 28 Sales promotion including publicity (other than advertisement) | | | | | 28 | | |
| 29 Advertisement | | | | | 29 | | |
| 30 Commission | | | | | | | |
| | i | Paid outside India, or paid in India to a non-resident other than a company or a foreign company | i | | | | |
| | ii | To others | ii | | | | |
| | iii | Total (i + ii) | | | | 30iii | |
| 31 Royalty | | | | | | | |
| | i | Paid outside India, or paid in India to a non-resident other than a company or a foreign company | i | | | | |
| | ii | To others | ii | | | | |
| | iii | Total (i + ii) | | | | 31iii | |
| 32 Professional / Consultancy fees / Fee for technical services | | | | | | | |

| | | | | | | |
|----|---|--|--------|--|----|-------|
| | i | Paid outside India, or paid in India to a non-resident other than a company or a foreign company | i | | | |
| | ii | To others | ii | | | |
| | iii | Total (i + ii) | | | | |
| 33 | Hotel, boarding and Lodging | | | | 33 | |
| 34 | Traveling expenses other than on foreign traveling | | | | 34 | |
| 35 | Foreign travelling expenses | | | | 35 | |
| 36 | Conveyance expenses | | | | 36 | |
| 37 | Telephone expenses | | | | 37 | |
| 38 | Guest House expenses | | | | 38 | |
| 39 | Club expenses | | | | 39 | |
| 40 | Festival celebration expenses | | | | 40 | |
| 41 | Scholarship | | | | 41 | |
| 42 | Gift | | | | 42 | |
| 43 | Donation | | | | 43 | |
| 44 | Rates and taxes, paid or payable to Government or any local body (excluding taxes on income) | | | | | |
| | i | Union excise duty | 44i | | | |
| | ii | Service tax | 44ii | | | |
| | iii | VAT/ Sales tax | 44iii | | | |
| | iv | Cess | 44iv | | | |
| | v | Central Goods & Service Tax (CGST) | 44v | | | |
| | vi | State Goods & Services Tax (SGST) | 44vi | | | |
| | vii | Integrated Goods & Services Tax (IGST) | 44vii | | | |
| | viii | Union Territory Goods & Services Tax (UTGST) | 44viii | | | |
| | ix | Any other rate, tax, duty or cess incl STT and CTT | 44ix | | | |
| | x | Total rates and taxes paid or payable (44i + 44ii + 44iii + 44iv + 44v + 44vi + 44vii + 44viii + 44ix) | | | | 44x |
| 45 | Audit fee | | | | 45 | |
| 46 | Other expenses (specify nature and amount) | | | | | |
| | i | | i | | | |
| | ii | | ii | | | |
| | iii | Total (i + ii) | | | | |
| 47 | Bad debts (specify PAN/Aadhaar No. of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount) | | | | | |
| | i1 | | | | | 47 i1 |
| | i2 | | | | | 47 i2 |
| | i3 | | | | | 47 i3 |

| | | | | | | |
|---|--|---|---------------|-------------|------|--|
| | i | Rows can be added as required Total (47i1+47i2+47i3) | 47i | | | |
| | ii | Others (more than Rs. 1 lakh) where PAN/Aadhaar No. is not available (provide name and complete address) | 47ii | | | |
| | iii | Others (amounts less than Rs. 1 lakh) | 47iii | | | |
| | iv | Total Bad Debt (47i + 47ii + 47iii) | 47iv | | | |
| 48 | Provision for bad and doubtful debts | | | | 48 | |
| 49 | Other provisions | | | | 49 | |
| 50 | Profit before interest, depreciation and taxes [15 - (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47 iv + 48 + 49)] | | | | 50 | |
| 51 | Interest | | | | | |
| | i | Paid outside India, or paid in India to a non-resident other than a company or a foreign company | i | | | |
| | ii | To others | ii | | | |
| | iii | Total (i + ii) | 51iii | | | |
| 52 | Depreciation and amortization | | | | 52 | |
| 53 | Net profit before taxes (50 - 51iii - 52) | | | | 53 | |
| 54 | Provision for current tax | | | | 54 | |
| 55 | Provision for Deferred Tax | | | | 55 | |
| 56 | Profit after tax (53 - 54 - 55) | | | | 56 | |
| 57 | Balance brought forward from previous year | | | | 57 | |
| 58 | Amount available for appropriation (56 + 57) | | | | 58 | |
| 59 | Transferred to reserves and surplus | | | | 59 | |
| 60 | Balance carried to balance sheet in proprietor's account (58 - 59) | | | | 60 | |
| PROVISIONS PROVISION FOR TAX AND APPROPRIATIONS | 61 | COMPUTATION OF PRESUMPTIVE BUSINESS INCOME UNDER SECTION 44AD | | | | |
| | SR.NO | Name of Business | Business code | Description | | |
| | | | | | | |
| | | | | | | |
| | (i) | Gross Turnover or Gross Receipts (iA + iB + iC) (61i limited to Rs.2 Crores, however if 61iB is less than or equal to 5% of 61i then the limit under 61i is extended to Rs.3 Crores.) | | | 61i | |
| | A | Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or other prescribed electronic modes before specified date | iA | | | |
| | B | Receipts in Cash | iB | | | |
| | C | Any mode other than A and B | iC | | | |
| | (ii) | Presumptive Income under section 44AD (iiA + iiB) | | | 61ii | |
| | A | 6% of 61iA, or the amount claimed to have been earned, whichever is higher | iiA | | | |
| B | 8% of (61iB+61iC), or the amount claimed to have been earned, whichever is higher | iiB | | | | |
| NOTE—If income is less than the above percentage of Gross Receipts/Turnover, it is mandatory to maintain books of account and have a tax audit under section 44AB | | | | | | |
| 62 | COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44ADA | | | | | |
| SR.NO | Name of Business | Business code | Description | | | |
| | | | | | | |
| | | | | | | |

| | | | | | | |
|----|---|--|-----------------------------|--|--|---|
| | (i) | Gross Receipts (62i limited to Rs.50 Lakh, however if 62iB is less than or equal to 5% of 62i then limit under 62i is extended to Rs.75 Lakh) | 62i | | | |
| | A | Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or prescribed electronic modes received before specified date | 62iA | | | |
| | B | Receipts in Cash | 62iB | | | |
| | C | Any mode other than A and B | 62iC | | | |
| | (ii) | Presumptive Income under section 44ADA (50% of 62i, or the amount claimed to have been earned, whichever is higher) | 62ii | | | |
| | | NOTE—If income is less than 50% of Gross Receipts, it is mandatory to maintain books of account and have a tax audit under section 44AB | | | | |
| 63 | COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE | | | | | |
| | SR.NO | Name of Business | Business code | Description | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | Registration No. of goods carriage | Whether owned/leased/ hired | Tonnage capacity of goods carriage (in MT) | Number of months for which goods carriage was owned/leased/hired by assessee | Presumptive income u/s 44AE for the goods carriage (Computed @ Rs.1000 per ton per month in case tonnage exceeds 12MT, or else @ Rs.7500 per month) or the amount claimed to have been actually earned, whichever is higher |
| | (i) | (1) | (2) | (3) | (4) | (5) |
| | (a) | | | | | |
| | (b) | | | | | |
| | Add row options as necessary (At any time during the year the number of vehicles should not exceed 10 vehicles) | | | | | |
| | Total | | | | | |
| | (ii) | Total presumptive income from goods carriage u/s 44AE [total of column (5) of table 63(i)] | | | | 63(ii) |
| | | NOTE—If the profits are lower than prescribed under S.44AE or the number of goods carriage owned/leased/hired at any time during the year exceeds 10, then, it is mandatory to maintain books of account and have a tax audit under section 44AB | | | | |

| | | | | | |
|-----------------|-------|--|---|-------|--|
| NO ACCOUNT CASE | 64 | IF REGULAR BOOKS OF ACCOUNT OF BUSINESS OR PROFESSION ARE NOT MAINTAINED, furnish the following information for previous year 2023-24 in respect of business or profession - | | | |
| | | (i) | For assessee carrying on Business | | |
| | | a | Gross receipts (a1 + a2) | 64i | |
| | | 1 | Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or other prescribed electronic modes before specified date | 64i1 | |
| | | 2 | Any other mode | 64i2 | |
| | | b | Gross profit | 64ib | |
| | | c | Expenses | 64ic | |
| | | d | Net profit | 64i | |
| | | (ii) | For assessee carrying on Profession | | |
| | | a | Gross receipts (a1 + a2) | 64iia | |
| | | 1 | Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or other prescribed electronic modes before specified date | 64ia1 | |
| | | 2 | Any other mode | 64ia2 | |
| | | b | Gross profit | 64iib | |
| | | c | Expenses | 64iic | |
| | | d | Net profit | 64i | |
| | (iii) | Total profit (64i + 64iia) | | | |
| | | | 64iii | | |
| | 65 | i | Turnover from speculative activity | 65i | |
| | | ii | Gross Profit | 65ii | |

| | | | | |
|--|--|---|-------|--------------------------|
| | iii | Expenditure, if any | 65iii | |
| | iv | Net income from speculative activity (65ii-65iii) | 65iv | |
| Part A- OI Other Information (mandatory if liable for audit under section 44AB; for others, fill if applicable) | | | | |
| OTHER INFORMATION | 1 | Method of accounting employed in the previous year (Tick) <input checked="" type="checkbox"/> mercantile <input type="checkbox"/> cash | | |
| | 2 | Is there any change in method of accounting (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | |
| | 3a | Increase in the profit or decrease in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column XI (3) of Schedule ICDS] | 3a | |
| | 3b | Decrease in the profit or increase in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column XI (4) of Schedule ICDS] | 3b | |
| | 4 | Method of valuation of closing stock employed in the previous year | | |
| | a | Raw Material (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3) | | <input type="checkbox"/> |
| | b | Finished goods (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3) | | <input type="checkbox"/> |
| | c | Is there any change in stock valuation method (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | |
| | d | Increase in the profit or decrease in loss because of deviation, if any, from the method of valuation specified under section 145A | 4d | |
| | e | Decrease in the profit or increase in loss because of deviation, if any, from the method of valuation specified under section 145A | 4e | |
| | 5 | Amounts not credited to the profit and loss account, being - | | |
| | a | the items falling within the scope of section 28 | 5a | |
| | b | the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, or refund of GST, where such credits, drawbacks or refunds are admitted as due by the authorities concerned | 5b | |
| | c | escalation claims accepted during the previous year | 5c | |
| | d | any other item of income | 5d | |
| | e | capital receipt, if any | 5e | |
| | f | Total of amounts not credited to profit and loss account (5a+5b+5c+5d+5e) | 5f | |
| | 6 | Amounts debited to the profit and loss account, to the extent disallowable under section 36 due to non-fulfilment of conditions specified in relevant clauses | | |
| | a | Premium paid for insurance against risk of damage or destruction of stocks or store [36(1)(i)] | 6a | |
| | b | Premium paid for insurance on the health of employees [36(1)(ib)] | 6b | |
| c | Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend [36(1)(ii)] | 6c | | |
| d | Any amount of interest paid in respect of borrowed capital [36(1)(iii)] | 6d | | |
| e | Amount of discount on a zero-coupon bond [36(1)(iii a)] | 6e | | |
| f | Amount of contributions to a recognised provident fund [36(1)(iv)] | 6f | | |
| g | Amount of contributions to an approved superannuation fund [36(1)(iv)] | 6g | | |
| h | Amount of contribution to a pension scheme referred to in section 80CCD [36(1)(iv a)] | 6h | | |

| | | | | | |
|---|---|--|----|----|--|
| | i | Amount of contributions to an approved gratuity fund [36(1)(vi)] | 6i | | |
| | j | Amount of contributions to any other fund | 6j | | |
| | k | Any sum received from employees as contribution to any provident fund or superannuation fund or any fund set up under ESI Act or any other fund for the welfare of employees to the extent not credited to the employees account on or before the due date [36(1)(va)] | 6k | | |
| | l | Amount of bad and doubtful debts [36(1)(vii)] | 6l | | |
| | m | Provision for bad and doubtful debts [36(1)(viii)] | 6m | | |
| | n | Amount transferred to any special reserve [36(1)(viii)] | 6n | | |
| | o | Expenditure for the purposes of promoting family planning amongst employees [36(1)(ix)] | 6o | | |
| | p | Amount of securities transaction paid in respect of transaction in securities if such income is not included in business income [36(1)(xv)] | 6p | | |
| | q | Marked to market loss or other expected loss as computed in accordance with the ICDS notified u/s 145(2) [36(1)(xviii)] | 6q | | |
| | r | Any other disallowance | 6r | | |
| | s | Total amount disallowable under section 36 (total of 6a to 6r) | | 6s | |
| 7 | Amounts debited to the profit and loss account, to the extent disallowable under section 37 | | | | |
| | a | Expenditure of capital nature [37(1)] | 7a | | |
| | b | Expenditure of personal nature [37(1)] | 7b | | |
| | c | Expenditure laid out or expended wholly and exclusively NOT for the purpose of business or profession [37(1)] | 7c | | |
| | d | Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party [37(2B)] | 7d | | |
| | e | Expenditure by way of penalty or fine for violation of any law for the time being in force | 7e | | |
| | f | Any other penalty or fine | 7f | | |
| | g | Expenditure incurred for any purpose which is an offence or which is prohibited by law | 7g | | |
| | h | Amount of any liability of a contingent nature | 7h | | |
| | i | Any other amount not allowable under section 37 | 7i | | |
| | j | Total amount disallowable under section 37 (total of 7a to 7i) | | 7j | |
| 8 | Amounts debited to the profit and loss account, to the extent disallowable under section 40 | | | | |
| | A | | | | |
| | a | Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B | Aa | | |
| | b | Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B | Ab | | |
| | c | Amount disallowable under section 40(a)(ib), on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016 | Ac | | |

| | | | | | |
|----|---|---|------|--|--|
| | d | Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B | Ad | | |
| | e | Amount of tax or rate levied or assessed on the basis of profits [40(a)(ii)] | Ae | | |
| | f | Amount paid as wealth tax [40(a)(iia)] | Af | | |
| | g | Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib) | Ag | | |
| | h | Amount of interest, salary, bonus, commission or remuneration paid to any partner or member in admissible under section [40(b)/40(ba)] | Ah | | |
| | i | Any other disallowance | Ai | | |
| | j | Total amount disallowable under section 40 (total of Aa to Ai) | 8Aj | | |
| | B | Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year | 8B | | |
| 9 | Amounts debited to the profit and loss account, to the extent disallowable under section 40A | | | | |
| | a | Amounts paid to persons specified in section 40A(2)(b) | 9a | | |
| | b | Amount paid otherwise than by account payee cheque or account payee bank draft or use of electronic clearing system through a bank account or through such electronic mode as may be prescribed, disallowable under section 40A(3) | 9b | | |
| | c | Provision for payment of gratuity [40A(7)] | 9c | | |
| | d | Any sum paid by the assessee as an employer for setting up or as contribution to any fund, trust, company, AOP, or BOI or society or any other institution [40A(9)] | 9d | | |
| | e | Any other disallowance | 9e | | |
| | f | Total amount disallowable under section 40A (total of 9a to 9e) | 9f | | |
| 10 | Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year | | | | |
| | a | Any sum in the nature of tax, duty, cess or fee under any law | 10a | | |
| | b | Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees | 10b | | |
| | c | Any sum payable to an employee as bonus or commission for services rendered | 10c | | |
| | d | Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation | 10d | | |
| | da | Any sum payable as interest on any loan or borrowing from such class of non-banking financial companies as may be notified by the Central Government, in accordance with the terms and conditions of the agreement governing such loan or borrowing | 10da | | |
| | e | Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit or a primary co-operative agricultural and rural development bank | 10e | | |
| | f | Any sum payable towards leave encashment | 10f | | |
| | g | Any sum payable to the Indian Railways for the use of railway assets | 10g | | |

| | | | | | |
|----|---|---|------|--|-----|
| | h | Any sum payable to a micro or small enterprise beyond the time limit specified in section 15 of the Micro, Small and Medium Enterprises Development Act, 2006 | 10h | | |
| | i | Total amount allowable under section 43B (total of 10a to 10h) | | | 10i |
| 11 | Any amount debited to profit and loss account of the previous year but disallowable under section 43B | | | | |
| | a | Any sum in the nature of tax, duty, cess or fee under any law | 11a | | |
| | b | Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees | 11b | | |
| | c | Any sum payable to an employee as bonus or commission for services rendered | 11c | | |
| | d | Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation | 11d | | |
| | da | Any sum payable as interest on any loan or borrowing from such class of non-banking financial companies as may be notified by the Central Government, in accordance with the terms and conditions of the agreement governing such loan or borrowing | 11da | | |
| | e | Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank | 11e | | |
| | f | Any sum payable towards leave encashment | 11f | | |
| | g | Any sum payable to the Indian Railways for the use of railway assets | 11g | | |
| | h | Any sum payable to a micro or small enterprise beyond the time limit specified in section 15 of the Micro, Small and Medium Enterprises Development Act, 2006 | 11h | | |
| | i | Total amount disallowable under Section 43B (total of 11a to 11h) | | | 11i |
| 12 | Amount of credit outstanding in the accounts in respect of | | | | |
| | a | Union Excise Duty | 12a | | |
| | b | Service tax | 12b | | |
| | c | VAT/sales tax | 12c | | |
| | d | Central Goods & Service Tax (CGST) | 12d | | |
| | e | State Goods & Services Tax (SGST) | 12e | | |
| | f | Integrated Goods & Services Tax (IGST) | 12f | | |
| | g | Union Territory Goods & Services Tax (UTGST) | 12g | | |
| | h | Any other tax | 12h | | |
| | i | Total amount outstanding (total of 12a to 12h) | | | 12i |
| 13 | Amounts deemed to be profits and gains under section 33AB or 33ABA | | | | 13 |
| 14 | Any amount of profit chargeable to tax under section 41 | | | | 14 |
| 15 | Amount of income or expenditure of prior period credited or debited to the profit and loss account (net) | | | | 15 |
| 16 | Amount of expenditure disallowed u/s 14A | | | | 16 |
| 17 | Whether assessee is exercising option under subsection 2A of section 92CE (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No [If yes, please fill schedule TPSA] | | | | 17 |

| Part A—QD Quantitative details (mandatory if liable for audit under section 44AB) | | | |
|---|--|----|--|
| QUANTITATIVE DETAILS | (a) In the case of a trading concern | | |
| | 1 Opening stock | 1 | |
| | 2 Purchase during the previous year | 2 | |
| | 3 Sales during the previous year | 3 | |
| | 4 Closing stock | 4 | |
| | 5 Shortage/ excess, if any | 5 | |
| | (b) In the case of a manufacturing concern | | |
| | 6 Raw materials | | |
| | a Opening stock | 6a | |
| | b Purchases during the previous year | 6b | |
| | c Consumption during the previous year | 6c | |
| | d Sales during the previous year | 6d | |
| | e Closing stock | 6e | |
| | f Yield finished products | 6f | |
| | g Percentage of yield | 6g | |
| | h Shortage/ excess, if any | 6h | |
| | 7 Finished products/ By-products | | |
| | a opening stock | 7a | |
| | b purchase during the previous year | 7b | |
| | c quantity manufactured during the previous year | 7c | |
| | d sales during the previous year | 7d | |
| | e closing stock | 7e | |
| | f shortage/ excess, if any | 7f | |

SCHEDULES TO THE RETURN FORM (FILL AS APPLICABLE)

| Schedule S | | Details of Income from Salary | | | |
|------------|---------------------|--|---|-------|--|
| SALARIES | Name of Employer | | Nature of employer (Tick) <input checked="" type="checkbox"/> Drop down to be provided | | TAN of Employer (mandatory if tax is deducted) |
| | Address of employer | | Town/City | State | Pin code/Zip code |
| | 1 | Gross Salary (1a + 1b + 1c + 1d + 1e + 1f) | | | 1 |
| | a | Salary as per section 17(1) (drop down to be provided) | 1a | | |
| | b | Value of perquisites as per section 17(2) (drop down to be provided) | 1b | | |
| | c | Profit in lieu of salary as per section 17(3) (drop down to be provided) | 1c | | |
| | d | Income from retirement benefit account maintained in a notified country u/s 89A | 1d | | |
| | e | Income from retirement benefit account maintained in a country 'other than notified country' u/s 89A | 1e | | |

| | | | | |
|--|---|----|--|--|
| f | Income taxable during the previous year on which relief u/s 89A was claimed in any earlier previous year | 1f | | |
| (Add multiplier rows for Gross Salary in case of more than one employer) | | | | |
| 2 | Total Gross Salary (from all employers) | 2 | | |
| 2a | Income claimed for relief from taxation u/s 89A | 2a | | |
| 3 | Less allowances to the extent exempt u/s 10 (drop-down to be provided in e-filing utility) (please refer instructions) (Note-Ensure that it is included in Total Gross salary in (2) above) | 3 | | |
| 4 | Net Salary (2 – 2a-3) | 4 | | |
| 5 | Deduction u/s 16 (5a + 5b + 5c) | 5 | | |
| a | Standard deduction u/s 16(ia) | 5a | | |
| b | Entertainment allowance u/s 16(ii) | 5b | | |
| c | Professional tax u/s 16(iii) | 5c | | |
| 6 | Income chargeable under the Head 'Salaries' (4 - 5) | 6 | | |

| | | | | | | | | | | | | |
|--|---|---|-----------------------------------|---------------------------------|--|--|--|------------------------------|--|--------------------|--|--|
| Schedule HP | | Details of Income from House Property (Please refer instructions) (Drop down to be provided indicating ownership of property) | | | | | | | | | | |
| HOUSE PROPERTY | 1 | Address of property 1 | | | Town/ City | | | State | Country | PIN Code/ Zip Code | | |
| | Is the property co-owned? o Yes o No (if "YES" please enter following details) | | | | | | | | | | | |
| | Your percentage of share in the property (%) <input type="text"/> | | | | | | | | | | | |
| | Name of Co-owner(s) | | | PAN/Aadhaar No. of Co-owner (s) | | | | Percentage Share in Property | | | | |
| | I | | | | | | | | | | | |
| | II | | | | | | | | | | | |
| | [Tick <input checked="" type="checkbox"/> the applicable option] | | Name(s) of Tenant(s) (if let out) | | PAN/Aadhaar No. of Tenant(s) (Please see note) | | | | PAN/TAN/Aadhaar No. of Tenant(s) (TDS credit is claimed) | | | |
| | <input type="checkbox"/> Let out | | | | | | | | | | | |
| | <input type="checkbox"/> Self-occupied | | | | | | | | | | | |
| | <input type="checkbox"/> Deemed let out | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | a | Gross rent received or receivable or lettable value | | | | | | | 1a | | | |
| | b | The amount of rent which cannot be realized | | | | | | | 1b | | | |
| c | Tax paid to local authorities | | | | | | | 1c | | | | |
| d | Total (1b + 1c) | | | | | | | 1d | | | | |
| e | Annual value (1a – 1d) (nil, if self-occupied etc. as per section 23(2) of the Act) | | | | | | | 1e | | | | |
| f | Annual value of the property owned (own percentage share x 1e) | | | | | | | 1f | | | | |
| g | 30% of 1f | | | | | | | 1g | | | | |
| h | Interest payable on borrowed capital | | | | | | | 1h | | | | |
| i | Total (1g + 1h) | | | | | | | 1i | | | | |
| j | Arrears/Unrealised rent received during the year less 30% | | | | | | | 1j | | | | |
| k | Income from house property 1 (1f – 1i + 1j) | | | | | | | 1k | | | | |
| (fill up details separately for each property) | | | | | | | | | | | | |

| | | | |
|---|---|---|--|
| 2 | Pass through income/Loss if any * | 2 | |
| 3 | Income under the head "Income from house property" ²³ (1k + 2) (if negative take the figure to 2i of schedule CYLA) | 3 | |
| NOTE ▶ Please include the income of the specified persons referred to in Schedule SPI and Pass-through income referred to in schedule PTI while computing the income under this head | | | |
| NOTE ▶ Furnishing of PAN/Aadhaar No. of tenant is mandatory, if tax is deducted under section 194-IB. Furnishing of TAN of tenant is mandatory, if tax is deducted under section 194-I. | | | |

| Schedule BP Computation of income from business or profession | | | | | | | | | | | | | |
|---|--|-----------|--|-------------------------------------|--|--|--|--|--|---------------------------------------|--|-------------|--|
| A From business or profession other than speculative business and specified business | | | | | | | | | | | | | |
| 1 Profit before tax as per profit and loss account (item 53, 61(ii), 62(ii), 63(ii), 64(iii) and 65(iv) of P&L) | | | | | | | | | | | | | |
| 2a Net profit or loss from speculative business included in 1 (enter -ve sign in case of loss) [SL.no.12b of Trading account + SL.no.65iv of Schedule P&L] | | | | | | | | | | | | | |
| 2b Net profit or Loss from Specified Business u/s 35AD included in 1 (enter -ve sign in case of loss) | | | | | | | | | | | | | |
| 3 Income/ receipts credited to profit and loss account considered under other heads of income or chargeable u/s 115BBF or chargeable u/s 115BBG or chargeable u/s 115BBH | | | | | | | | | | | | | |
| | | | | | | | | | | a Salaries | | 3a | |
| | | | | | | | | | | b House property | | 3b | |
| | | | | | | | | | | c Capital gains | | 3c | |
| | | | | | | | | | | d Other sources | | 3d | |
| | | | | | | | | | | di Dividend income | | 3di | |
| | | | | | | | | | | dii other than Dividend income | | 3dii | |
| | | | | | | | | | | e u/s 115BBF | | 3e | |
| f u/s 115BBG | | 3f | | | | | | | | | | | |
| g u/s 115BBH (net of Cost of Acquisition) | | 3g | | (Item No. A of Schedule VDA) | | | | | | | | | |
| 4a Profit or loss included in 1, which is referred to in section 44AD/44ADA/44AE/44B/44BB/44BBA/44DA (drop down to be provided) | | | | | | | | | | | | | |
| 4b Profit from activities covered under rule 7, 7A, 7B(1), 7B(1A) and 8 (Dropdown to be provided and capture as individual line item) | | | | | | | | | | | | | |
| 5 Income credited to Profit and Loss account (included in 1) which is exempt | | | | | | | | | | | | | |
| a Share of income from firm(s) | | | | | | | | | | | | | |
| b Share of income from AOP/ BOI | | | | | | | | | | | | | |
| c Any other exempt income (specify nature and amount) | | | | | | | | | | | | | |
| i | | | | | | | | | | | | | |
| ii | | | | | | | | | | | | | |
| iii Total (ci + cii) | | | | | | | | | | | | | |
| d Total exempt income (5a + 5b + 5cii) | | | | | | | | | | | | | |

| | | | | | | | |
|----|--|---|--|------|--|-------|--|
| 6 | Balance (1-2a-2b-3a-3b-3c-3d-3e-3f-3g-4a-4b-5d) | | | | | 6 | |
| 7 | Expenses debited to profit and loss account considered under other heads of income/related to income chargeable u/s 115BBF or u/s 115BBG or u/s 115BBH | a | Salaries | 7a | | | |
| | | b | House property | 7b | | | |
| | | c | Capital gains | 7c | | | |
| | | d | Other sources | 7d | | | |
| | | e | u/s 115BBF | 7e | | | |
| | | f | u/s 115BBG | 7f | | | |
| | | g | u/s 115BBH (other than Cost of Acquisition u/s 115BBH) | 7g | | | |
| 8a | Expenses debited to profit and loss account which relate to exempt income | | | 8a | | | |
| 8b | Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A (16 of Part A-OI) | | | | | 8b | |
| 9 | Total (7a + 7b + 7c + 7d + 7e + 7f + 7g + 8a + 8b) | | | 9 | | | |
| 10 | Adjusted profit or loss (6+9) | | | | | 10 | |
| 11 | Depreciation and amortization debited to profit and loss account | | | | | 11 | |
| 12 | Depreciation allowable under Income-tax Act | | | | | | |
| | i | Depreciation allowable under section 32(1)(ii) and 32(1)(iia) (item 6 of Schedule-DEP) | | 12i | | | |
| | ii | Depreciation allowable under section 32(1)(i) (Make your own computation refer Appendix-IA of IT Rules) | | 12ii | | | |
| | iii | Total (12i + 12ii) | | | | 12iii | |
| 13 | Profit or loss after adjustment for depreciation (10+11-12iii) | | | | | 13 | |
| 14 | Amounts debited to the profit and loss account, to the extent disallowable under section 36 (6 s of Part A-OI) | | | 14 | | | |
| 15 | Amounts debited to the profit and loss account, to the extent disallowable under section 37 (7J of Part A-OI) | | | 15 | | | |
| 16 | Amounts debited to the profit and loss account, to the extent disallowable under section 40 (8Aj of Part A-OI) | | | 16 | | | |
| 17 | Amounts debited to the profit and loss account, to the extent disallowable under section 40A (9F of Part A-OI) | | | 17 | | | |
| 18 | Any amount debited to profit and loss account of the previous year but disallowable under section 43B (11i of Part A-OI) | | | 18 | | | |
| 19 | Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006 | | | 19 | | | |
| 20 | Deemed income under section 41 | | | 20 | | | |
| 21 | Deemed income under section 32AD/ 33AB/ 33ABA/ 35ABA /35ABB/ 40A(3A)/ 72A/80HHD/ 80-IA | | | 21 | | | |

| | | | | | |
|----|--|--------|----------------------|--|--|
| 22 | Deemed income under section 43CA | 22 | | | |
| 23 | Any other item of addition under section 28 to 44DA | 23 | | | |
| 24 | Any other income not included in profit and loss account/any other expense not allowable (including income from salary, commission, bonus and interest from firms in which individual/HUF/prop. concern is a partner) | 24 | | | |
| 25 | Increase in profit or decrease in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3a + 4d of Part A - OI) | 25 | | | |
| 26 | Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21 + 22 + 23 + 24 + 25) | 26 | | | |
| 27 | Deduction allowable under section 32(1)(iii) | 27 | | | |
| 28 | Amount of deduction under section 35 or 35CCC or 35CCD in excess of the amount debited to profit and loss account (item x(4) of Schedule ESR) (if amount deductible under section 35 or 35CCC or 35CCD is lower than amount debited to P&L account, it will go to item 24) | 28 | | | |
| 29 | Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year (8B of Part A-OI) | 29 | | | |
| 30 | Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year (10i of Part A-OI) | 30 | | | |
| 31 | Any other amount allowable as deduction | 31 | | | |
| 32 | Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3b + 4e of Part A - OI) | 32 | | | |
| 33 | Total (27 + 28 + 29 + 30 + 31 + 32) | 33 | | | |
| 34 | Income (13 + 26 - 33) | 34 | | | |
| 35 | Profits and gains of business or profession deemed to be under - | | | | |
| | i Section 44AD (61(ii) of schedule P&L) | 35i | | | |
| | ii Section 44ADA (62(ii) of schedule P&L) | 35ii | | | |
| | iii Section 44AE (63(ii) of schedule P&L) | 35iii | | | |
| | iv Section 44B | 35iv | | | |
| | v Section 44BB | 35v | | | |
| | vi Section 44BBA | 35vi | | | |
| | vii Section 44DA | 35vii | (item 4 of Form 3CE) | | |
| | viii Total (35i to 35vii) | 35viii | | | |
| 36 | Net profit or loss from business or profession other than speculative and specified business (34 + 35viii) | 36 | | | |
| 37 | Net Profit or loss from business or profession other than speculative business and specified business after applying rule 7A, 7B or 8, if applicable (If rule 7A, 7B or 8 is not applicable, enter same figure as in 36) (If loss take the figure to 2i of item E) (37a + 37b + 37c + 37d + 37e + 37f) | A37 | | | |
| a | Income chargeable under Rule 7 | 37a | | | |

| | | | | | | |
|---|---|---|--|-----------------------|---|--|
| | b | Deemed income chargeable under Rule 7A | 37b | | | |
| | c | Deemed income chargeable under Rule 7B(1) | 37c | | | |
| | d | Deemed income chargeable under Rule 7B(1A) | 37d | | | |
| | e | Deemed income chargeable under Rule 8 | 37e | | | |
| | f | Income other than Rule 7A, 7B & 8 (Item No. 36) | 37f | | | |
| 38 | Balance of income deemed to be from agriculture, after applying Rule 7, 7A, 7B(1), 7B(1A) and Rule 8 for the purpose of aggregation of income as per Finance Act [4b-(37a+37b+37c+37d+37e)] | | | | 38 | |
| B Computation of income from speculative business | | | | | | |
| 39 | Net profit or loss from speculative business as per profit or loss account (Item No. 2a) | | | | 39 | |
| 40 | Additions in accordance with section 28 to 44DA | | | | 40 | |
| 41 | Deductions in accordance with section 28 to 44DA | | | | 41 | |
| 42 | Income from speculative business (39+40-41) (if loss, take the figure to 6xvi of schedule CFL) | | | | B42 | |
| C Computation of income from specified business under section 35AD | | | | | | |
| 43 | Net profit or loss from specified business as per profit or loss account | | | | 43 | |
| 44 | Additions in accordance with section 28 to 44DA | | | | 44 | |
| 45 | Deductions in accordance with section 28 to 44DA (other than deduction under section, (i) 35AD, (ii) 32 or 35 on which deduction u/s 35AD is claimed) | | | | 45 | |
| 46 | Profit or loss from specified business (43+44-45) | | | | 46 | |
| 47 | Deductions in accordance with section 35AD(1) | | | | 47 | |
| 48 | Income from Specified Business (46-47) (if loss, take the figure to 7xvi of schedule CFL) | | | | C48 | |
| 49 | Relevant clause of sub-section (5) of section 35AD which covers the specified business (to be selected from drop down menu) | | | | C49 | |
| D | | | | | | |
| Income chargeable under the head 'Profits and gains from business or profession' A37+B42+C48 | | | | | D | |
| E Intra head set off of business loss of current year | | | | | | |
| | Sl. | Type of Business income | Income of current year (Fill this column only if figure is zero or positive) | Business loss set off | Business income remaining after set off | |
| | | | (1) | (2) | (3) = (1) - (2) | |
| | i | Loss to be set off (Fill this row only if figure is negative) | | (A37) | | |
| | ii | Income from speculative business | (B42) | | | |
| | iii | Income from specified business | (C48) | | | |
| | iv | Total loss set off (ii + iii) | | | | |
| | v | Loss remaining after set off (i - iv) | | | | |
| NOTE Please include the income of the specified persons referred to in Schedule SPI while computing the income under this head | | | | | | |

| Schedule DPM | | Depreciation on Plant and Machinery (Other than assets on which full capital expenditure is allowable as deduction under any other section) | | | |
|-------------------------------------|---|--|------|-------|------|
| DEPRECIATION ON PLANT AND MACHINERY | 1 | Block of assets | | | |
| | 2 | Plant and machinery | | | |
| | Rate (%) | 15 | 30 | 40 | 45 |
| | | (i) | (ii) | (iii) | (iv) |
| 3a | Written down value on the first day of previous year | | | | |
| 3b | Adjustment as per second proviso to sub-section (3) of section 115BAC (Refer to rule 5) | | | | |
| 3 | Total (3a + 3b) | | | | |
| 4 | Additions for a period of 180 days or more in the previous year | | | | |
| 5 | Consideration or other realization during the previous year out of 3 or 4 | | | | |
| 6 | Amount on which depreciation at full rate to be allowed (3 + 4 - 5) (enter 0, if result is negative) | | | | |
| 7 | Additions for a period of less than 180 days in the previous year | | | | |
| 8 | Consideration or other realizations during the year out of 7 | | | | |
| 9 | Amount on which depreciation at half rate to be allowed (7-8) (enter 0, if result is negative) | | | | |
| 10 | Depreciation on 6 at full rate | | | | |
| 11 | Depreciation on 9 at half rate | | | | |
| 12 | Additional depreciation, if any, on 4 | | | | |
| 13 | Additional depreciation, if any, on 7 | | | | |
| 14 | Additional depreciation relating to immediately preceding year on asset put to use for less than 180 days | | | | |
| 15 | Total depreciation (10+11+12+13+14) | | | | |

| | | | | | |
|----|---|--|--|--|--|
| 16 | Depreciation disallowed under section 38(2) of the I.T. Act (out of column 15) | | | | |
| 17 | Net aggregate depreciation (15-16) | | | | |
| 18 | Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. (out of column 17) | | | | |
| 19 | Expenditure incurred in connection with transfer of asset/ assets | | | | |
| 20 | Capital gains/ loss under section 50 (5 + 8 - 3 - 4 - 7 - 19) (enter negative only if block ceases to exist) | | | | |
| 21 | Written down value on the last day of previous year (6+ 9 -15) (enter 0 if result is negative) | | | | |

| Schedule DOA | | Depreciation on other assets (Other than assets on which full capital expenditure is allowable as deduction) | | | | | | | |
|------------------------------|------------------------------------|--|------|-------------------------------|-------|------|------------------------|-------------------|-------|
| DEPRECIATION ON OTHER ASSETS | 1 | Block of assets | Land | Building (not including land) | | | Furniture and fittings | Intangible assets | Ships |
| | 2 | Rate (%) | Nil | 5 | 10 | 40 | 10 | 25 | 20 |
| | | | (i) | (ii) | (iii) | (iv) | (v) | (vi) | (vii) |
| | 3 | Written down value on the first day of previous year | | | | | | | |
| | 4 | Additions for a period of 180 days or more in the previous year | | | | | | | |
| | 5 | Consideration or other realization during the previous year out of 3 or 4 | | | | | | | |
| | 6 | Amount on which depreciation at full rate to be allowed (3+4 -5) (enter 0, if result is negative) | | | | | | | |
| | 7 | Additions for a period of less than 180 days in the previous year | | | | | | | |
| | 8 | Consideration or other realizations during the year out of 7 | | | | | | | |
| | 9 | Amount on which depreciation at half rate to be allowed (7-8) (enter 0, if result is negative) | | | | | | | |
| | 10 | Depreciation on 6 at full rate | | | | | | | |
| | 11 | Depreciation on 9 at half rate | | | | | | | |
| | 12 | Total depreciation (10+11) | | | | | | | |
| | 13 | Depreciation disallowed under section 38(2) of the I.T. Act (out of column 12) | | | | | | | |
| 14 | Net aggregate depreciation (12-13) | | | | | | | | |

| | | | | | | | |
|----|---|--|--|--|--|--|--|
| 15 | Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. (out of column 14) | | | | | | |
| 16 | Expenditure incurred in connection with transfer of asset/ assets | | | | | | |
| 17 | Capital gains/ loss under section 50 (5 + 8 - 3 - 4 - 7 - 16) (enter negative only if block ceases to exist) | | | | | | |
| 18 | Written down value on the last day of previous year (6 + 9 - 12) (enter 0 if result is negative) | | | | | | |

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

| Schedule DCG | | Deemed Capital Gains on sale of depreciable assets | | | |
|----------------------|---|---|----|----|--|
| DEEMED CAPITAL GAINS | 1 | Plant and machinery | | | |
| | a | Block entitled for depreciation @ 15 per cent (Schedule DPM- 20i) | 1a | | |
| | b | Block entitled for depreciation @ 30 per cent (Schedule DPM- 20ii) | 1b | | |
| | c | Block entitled for depreciation @ 40 per cent (Schedule DPM- 20iii) | 1c | | |
| | d | Block entitled for depreciation @ 45 per cent (Schedule DPM- 20iv) | 1d | | |
| | e | Total (1a+1b +1c+1d) | | 1e | |
| | 2 | Building (not including land) | | | |
| | a | Block entitled for depreciation @ 5 per cent (Schedule DOA- 17i) | 2a | | |
| | b | Block entitled for depreciation @ 10 per cent (Schedule DOA- 17ii) | 2b | | |

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

| Schedule ESR | | Expenditure on scientific Research etc. (Deduction under section 35 or 35CCC or 35CCD) | | |
|--------------|--|--|-----------------------------------|--|
| Sl No | Expenditure of the nature referred to in section (1) | Amount, if any, debited to profit and loss account (2) | Amount of deduction allowable (3) | Amount of deduction in excess of the amount debited to profit and loss account (4) = (3) - (2) |
| i | 35(1)(i) | | | |
| ii | 35(1)(ii) | | | |
| iii | 35(1)(iia) | | | |
| iv | 35(1)(iii) | | | |
| v | 35(1)(iv) | | | |
| vi | 35(2AA) | | | |
| vii | 35(2AB) | | | |
| viii | 35CCC | | | |
| ix | 35CCD | | | |
| X | Total | | | |
| NOTE | | In case any deduction is claimed under sections 35(1)(ii) or 35(1)(iia) or 35(1)(iii) or 35(2AA), please provide the details as per Schedule RA. | | |

| Schedule CG | | Capital Gains | | | | | | | | | | | | | | | | | |
|---------------|--------------------------|---------------|--|--|--|--|--|-----------------------------|--|------------------|--|--------|--|---|--|----------|--|-------|--|
| CAPITAL GAINS | Short-term Capital Gains | A | | Short-term Capital Gains (STCG) (Sub-items 4 and 5 are not applicable for residents) | | | | | | | | | | | | | | | |
| | | 1 | | From sale of land or building or both (fill up details separately for each property) | | | | | | | | | | | | | | | |
| | | | | Date of purchase/ acquisition | | DD/MM/YYYY | | Date of sale/transfer | | DD/MM/YYYY | | | | | | | | | |
| | | a | | i | | Full value of consideration received/receivable | | | | | | ai | | | | | | | |
| | | | | ii | | Value of property as per stamp valuation authority | | | | | | aii | | | | | | | |
| | | | | iii | | Full value of consideration adopted as per section 50C for the purpose of Capital Gains () [in case (aii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (aii)] | | | | | | aiii | | | | | | | |
| | | b | | Deductions under section 48 | | | | | | | | | | | | | | | |
| | | | | i | | Cost of acquisition without indexation | | | | | | bi | | | | | | | |
| | | | | ii | | Cost of Improvement without indexation | | | | | | bii | | | | | | | |
| | | | | iii | | Expenditure wholly and exclusively in connection with transfer | | | | | | biii | | | | | | | |
| | | | | iv | | Total (bi + bii + biii) | | | | | | biv | | | | | | | |
| | | c | | Balance (aiii – biv) | | | | | | | | | | 1c | | | | | |
| | | d | | Deduction under section 54B/54G/54GA (Specify details in item D below) | | | | | | | | | | 1d | | | | | |
| | | e | | Short-term Capital Gains on Immovable property (1c - 1d) | | | | | | | | | | A1e | | | | | |
| | | f | | In case of transfer of immovable property, please furnish the following details (see note) | | | | | | | | | | | | | | | |
| | | | | S.No. | | Name of buyer(s) | | PAN/Aadhaar No. of buyer(s) | | Percentage share | | Amount | | Address of property, Country code, Zip code | | Pin code | | State | |
| | | | | | | | | | | | | | | | | | | | |

| | | | | | | | |
|---|-----------------------------|--|---|---|---|---------------------|--|
| | | | NOTE ▶ Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents. In case of more than one buyer, please indicate the respective percentage share and amount. | | | | |
| | | 2 | From slump sale | | | | |
| | | a | i | Fair market value as per Rule 11UAE(2) | 2ai | | |
| | | | | ii | Fair market value as per Rule 11UAE(3) | 2aii | |
| | | | | iii | Full value of consideration (higher of ai or aii) | 2aii | |
| | | b | Net worth of the undertaking or division | | 2b | (6(e) of Form 3CEA) | |
| | | c | Short term capital gains from slump sale (2aiii-2b) | | A2c | | |
| | | 3 | From sale of equity share or unit of equity oriented Mutual Fund (MF) or unit of a business trust on which STT is paid under section 111A or 115AD(1)(ii) proviso (for FII) | | | | |
| | | a | Full value of consideration | | 3a | | |
| | | b | Deductions under section 48 | | | | |
| | | | i | Cost of acquisition without indexation | bi | | |
| | | | ii | Cost of improvement without indexation | bii | | |
| | | | iii | Expenditure wholly and exclusively in connection with transfer | biii | | |
| | | | iv | Total (bi + bii + biii) | biv | | |
| | | c | Balance (3a – 3biv) | | 3c | | |
| | | d | Loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only) | | 3d | | |
| | | e | Short-term capital gain on equity share or equity oriented MF (STT paid) (3c + 3d) | | A3e | | |
| | | 4 | For NON-RESIDENT, not being an FII- from sale of shares or debentures of an Indian company (to be computed with foreign exchange adjustment under first proviso to section 48) | | | | |
| | | a | STCG on transactions on which securities transaction tax (STT) is paid | | A4a | | |
| | | b | STCG on transactions on which securities transaction tax (STT) is not paid | | A4b | | |
| | | 5 | For NON-RESIDENTS - from sale of securities (other than those at A3 above) by an FII as per section 115AD | | | | |
| | | a | i | In case securities sold include shares of a company other than quoted shares, enter the following details | | | |
| | | | a | Full value of consideration received/receivable in respect of unquoted shares | ia | | |
| | | | b | Fair market value of unquoted shares determined in the prescribed manner | ib | | |
| | | | c | Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b) | ic | | |
| | | | ii | Full value of consideration in respect of securities other than unquoted shares | ii | | |
| | iii | Total (ic + ii) | aiii | | | | |
| b | Deductions under section 48 | | | | | | |
| | i | Cost of acquisition without indexation | bi | | | | |
| | ii | Cost of improvement without indexation | bii | | | | |
| | iii | Expenditure wholly and exclusively in connection with transfer | biii | | | | |
| | iv | Total (bi + bii + biii) | biv | | | | |
| c | Balance (5aiii – biv) | | 5c | | | | |

| | | | | | |
|--|--|---|--|---|---|
| | d | Loss to be disallowed u/s 94(7) or 94(8)- for example if security bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such security to be ignored (Enter positive value only) | 5d | | |
| | e | Short-term capital gain on sale of securities (other than those at A3 above) by an FII (5c +5d) | | A5e | |
| 6 | From sale of assets other than at A1 or A2 or A3 or A4 or A5 above | | | | |
| a | i | In case assets sold include shares of a company other than quoted shares, enter the following details | | | |
| | a | Full value of consideration received/receivable in respect of unquoted shares | | | |
| | b | Fair market value of unquoted shares determined in the prescribed manner | | | |
| | c | Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b) | ic | | |
| | ii | Full value of consideration in respect of assets other than unquoted shares | | | |
| | iii | Total (ic + ii) | aiii | | |
| b | Deductions under section 48 | | | | |
| | i | Cost of acquisition without indexation | bi | | |
| | ii | Cost of Improvement without indexation | bii | | |
| | iii | Expenditure wholly and exclusively in connection with transfer | biii | | |
| | iv | Total (bi + bii + biii) | biv | | |
| c | Balance (6aiii – biv) | | | | 6c |
| d | In case of asset (security/unit) loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only) | | | | 6d |
| e | Deemed short term capital gains on depreciable assets (6 of schedule- DCG) | | | | 6e |
| f | Deduction under section 54G/54GA | | | | 6f |
| g | STCG on assets other than at A1 or A2 or A3 or A4 or A5 above (6c + 6d + 6e - 6f) | | | | A6g |
| 7 | Amount deemed to be short term capital gains | | | | |
| a | Whether any amount of unutilized capital gain on asset transferred during the previous years shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? o Yes o No o Not applicable. If yes, then provide the details below | | | | |
| | Sl. | Previous year in which asset transferred | Section under which deduction claimed in that year | New asset acquired/constructed Previous year in which asset acquired constructed | Amount not used for new asset or remained unutilized in Capital gains account (X) |
| | i | 2020-21 | 54G/54GA | | |
| | ii | 2021-22 | 54B/54G/54GA | | |
| | iii | 2022-23 | 54B/54G/54GA | | |
| b | Amount deemed to be short term capital gains u/s 54B/54G/54GA, other than at 'a' | | | | |
| Total amount deemed to be short term capital gains (Xi + Xii + Xiii + b) | | | | | A7 |
| 8 | Pass Through Income/Loss in the nature of Short-Term Capital Gain, (Fill up schedule PTI) (A8a + A8b + A8c) | | | | A8 |

| | | a | Pass Through Income/Loss in the nature of Short-Term Capital Gain, chargeable @ 15% | A8a | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|------------------------------|---|--|---|------------------------------|---|--|---------------------|----------------------|---|----------------------------|---------------------|----------------------|---|------|-----|-----|-----|-----|-----|-----|-----|-----|------|---|--|--|--|--|--|--|--|--|--|----|--|--|--|--|--|--|--|--|--|--|--|--|
| | | b | Pass Through Income/Loss in the nature of Short-Term Capital Gain, chargeable @ 30% | A8b | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | c | Pass Through Income/Loss in the nature of Short-Term Capital Gain, chargeable at applicable rates | A8c | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 9 | Amount of STCG included in A1-A8 but claimed as not chargeable to tax or chargeable at special rates as per DTAA | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | <table border="1"> <thead> <tr> <th>Sl. No.</th><th>Amount of income</th><th>Item No. A1 to A8 above which included</th><th>Country name & Code</th><th>Article of DTAA</th><th>Rate as per Treaty (enter NIL, if not chargeable)</th><th>Whether TRC obtained (Y/N)</th><th>Section of I.T. Act</th><th>Rate as per I.T. Act</th><th>Applicable rate [lower of (6) or (9)]</th></tr> <tr> <th>(1)</th><th>(2)</th><th>(3)</th><th>(4)</th><th>(5)</th><th>(6)</th><th>(7)</th><th>(8)</th><th>(9)</th><th>(10)</th></tr> </thead> <tbody> <tr> <td>I</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr> <td>II</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table> | Sl. No. | Amount of income | Item No. A1 to A8 above which included | Country name & Code | Article of DTAA | Rate as per Treaty (enter NIL, if not chargeable) | Whether TRC obtained (Y/N) | Section of I.T. Act | Rate as per I.T. Act | Applicable rate [lower of (6) or (9)] | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | I | | | | | | | | | | II | | | | | | | | | | | | |
| Sl. No. | Amount of income | Item No. A1 to A8 above which included | Country name & Code | Article of DTAA | Rate as per Treaty (enter NIL, if not chargeable) | Whether TRC obtained (Y/N) | Section of I.T. Act | Rate as per I.T. Act | Applicable rate [lower of (6) or (9)] | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| I | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| II | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | a | Total amount of STCG claimed as not chargeable to tax as per DTAA | A9a | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | b | Total amount of STCG claimed as chargeable to tax at special rates as per DTAA | A9b | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 10 | Total Short-term Capital Gain (A1e+ A2c+ A3e+ A4a+ A4b+ A5e+ A6g+ A7+ A8 – A9a) | A10 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | B | Long-term capital gain (LTCG) (Sub-items, 6, 7, 8 & 9 are not applicable for residents) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 1 | From sale of land or building or both (fill up details separately for each property) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | a | <table border="1"> <tbody> <tr> <td>i</td><td>Full value of consideration received/receivable</td><td>ai</td><td></td></tr> <tr> <td>ii</td><td>Value of property as per stamp valuation authority</td><td>aii</td><td></td></tr> <tr> <td>iii</td><td>Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (aii)]</td><td>aiii</td><td></td></tr> </tbody> </table> | i | Full value of consideration received/receivable | ai | | ii | Value of property as per stamp valuation authority | aii | | iii | Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (aii)] | aiii | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| i | Full value of consideration received/receivable | ai | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ii | Value of property as per stamp valuation authority | aii | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| iii | Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (aii)] | aiii | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | b | Deductions under section 48 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | i | Cost of acquisition | bi | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | ii | Cost of acquisition with indexation | biia | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | iii | Total cost of improvement with indexation | B | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | (a) Cost of improvement | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | (b) Year of improvement | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | (c) Cost of Improvement with indexation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Add row | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | iv | Expenditure wholly and exclusively in connection with transfer | biii | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Total (biia + biib + biii) | biv | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | c | Balance (aiii – biv) | 1c | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | d | Deduction under section 54/54B/54D/54EC/54F/54G/54GA (Specify details in item D below) | 1d | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | e | Long-term Capital Gains on Immovable property (1c - 1d) | B1e | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | f | In case of transfer of immovable property, please furnish the following details (see note) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | <table border="1"> <thead> <tr> <th>S.No</th><th>Name of buyer(s)</th><th>PAN/Aadhaar No. of buyer(s)</th><th>Percentage share</th><th>Amount</th><th>Address of property, Country code, and state Zip code</th><th>Pin code</th></tr> </thead> <tbody> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table> | S.No | Name of buyer(s) | PAN/Aadhaar No. of buyer(s) | Percentage share | Amount | Address of property, Country code, and state Zip code | Pin code | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| | | | | | |
|--|--|---|--|--|------------------------|
| | | | Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents. NOTE ▶ In case of more than one buyer, please indicate the respective percentage share and amount. | | |
| | | 2 | From slump sale | | |
| | | | i | Fair market value as per Rule 11UAE(2) | 2ai |
| | | | ii | Fair market value as per Rule 11UAE(3) | 2ai |
| | | | iii | Full value of consideration (higher of ai or aii) | 2ai |
| | | | b | Net worth of the undertaking or division | 2b (6(e) of Form 3CEA) |
| | | | c | Balance (2aiii – 2b) | 2c |
| | | | d | Deduction u/s 54EC / 54F (Specify details in item D below) | 2d |
| | | | e | Long term capital gains from slump sale (2c-2d) | B2e |

| | | | | | |
|--|--|---|---|---|------|
| | | 3 | From sale of bonds or debenture (other than capital indexed bonds issued by Government) | | |
| | | | a | Full value of consideration | 3a |
| | | | b | Deductions under section 48 | |
| | | | i | Cost of acquisition without indexation | bi |
| | | | ii | Cost of improvement without indexation | bii |
| | | | iii | Expenditure wholly and exclusively in connection with transfer | biii |
| | | | iv | Total (bi + bii + biii) | biv |
| | | | c | Balance (3a – biv) | 3c |
| | | | d | Deduction under section 54F (Specify details in item D below) | 3d |
| | | | e | LTCG on bonds or debenture (3c – 3d) | B3e |
| | | 4 | From sale of, (i) listed securities (other than a unit) or zero-coupon bonds where proviso under section 112(1) is applicable (ii) GDR of an Indian company referred in sec. 115ACA | | |
| | | | a | Full value of consideration | 4a |
| | | | b | Deductions under section 48 | |
| | | | i | Cost of acquisition without indexation | bi |
| | | | ii | Cost of improvement without indexation | bii |
| | | | iii | Expenditure wholly and exclusively in connection with transfer | biii |
| | | | iv | Total (bi + bii + biii) | biv |
| | | | c | Balance (4a – biv) | 4c |
| | | | d | Deduction under section 54F (Specify details in item D below) | 4d |
| | | | e | Long-term Capital Gains on assets at B4 above (4c – 4d) | B4e |
| | | 5 | From sale of equity share in a company or unit of equity-oriented fund or unit of a business trust on which STT is paid under section 112A | | |
| | | | a | LTCG u/s 112A (column 14 of Schedule 112A) | 5a |
| | | | b | Deduction under sections 54F (Specify details in item D below) | 5b |
| | | | c | Long-term Capital Gains on sale of capital assets at B5 above (5a – 5b) | B5c |
| | | 6 | For NON-RESIDENTS- from sale of shares or debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to section 48) | | |
| | | | a | LTCG computed without indexation benefit | 6a |
| | | | b | Deduction under sections / 54F (Specify details in item D below) | 6b |
| | | | c | LTCG on share or debenture (6a-6b) | 6c |

| | | | | |
|---|-----|---|------|--|
| 7 | | For NON-RESIDENTS - from sale of, (i) unlisted securities as per sec. 112(1)(c), (ii) bonds or GDR as referred in sec. 115AC, (iii) securities by FII as referred to in sec. 115AD (other than securities referred to in section 112A for which column B8 is to be filled up) | | |
| A | i | In case securities sold include shares of a company other than quoted shares, enter the following details | | |
| | a | Full value of consideration received/receivable in respect of unquoted shares | ia | |
| | b | Fair market value of unquoted shares determined in the prescribed manner | ib | |
| | c | Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b) | ic | |
| | ii | Full value of consideration in respect of securities other than unquoted shares | aii | |
| | iii | Total (ic + ii) | aiii | |
| B | | Deductions under section 48 | | |

| | | | | |
|--|---|---|---|-----|
| | i | Cost of acquisition without indexation | bi | |
| | | Cost of improvement without indexation | bii | |
| | | Expenditure wholly and exclusively in connection with transfer | biii | |
| | | Total (bi + bii + biii) | biv | |
| | | Balance (aiii – biv) | 7c | |
| | | Deduction under sections 54F (Specify details in item D below) | 7d | |
| e | | Long-term Capital Gains on assets at 7 above in case of NON-RESIDENT (7c – 7d) | | B7e |
| 8 For NON-RESIDENTS - From sale of equity share in a company or unit of equity-oriented fund or unit of a business trust on which STT is paid under section 112A | | | | |
| | a | LTCG u/s 112A [Column 14 of 115AD(1)(b)(iii) proviso] | 8a | |
| | | Deduction under sections 54F (Specify details in item D below) | 8b | |
| | | Long-term Capital Gains on sale of capital assets at B8 above (8a – 8b) | B8c | |
| 9 From sale of foreign exchange asset by NON-RESIDENT INDIAN (If opted under chapter XII-A) | | | | |
| | a | LTCG on sale of specified asset (computed without indexation) | 9a | |
| | | Less deduction under section 115F (Specify details in item D below) | 9b | |
| | | Balance LTCG on sale of specified asset (9a- 9b) | B9c | |
| | | LTCG on sale of asset, other than specified asset (computed without indexation) | 9d | |
| | | Less deduction under section 115F (Specify details in item D below) | 9e | |
| | | Balance LTCG on sale of asset, other than specified asset (9d- 9e) | B9f | |
| 10 From sale of assets where B1 to B9 above are not applicable | | | | |
| a | i | In case assets sold include shares of a company other than quoted shares, enter the following details | | |
| | | a | Full value of consideration received/receivable in respect of unquoted shares | ia |

| | | | | | | | | | |
|---|---|--|--------------------------------|---|---|---|---------------------|----------------------|---------------------------------------|
| | | | | b | Fair market value of unquoted shares determined in the prescribed manner | ib | | | |
| | | | | c | Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b) | ic | | | |
| | | | | ii | Full value of consideration in respect of assets other than unquoted shares | aii | | | |
| | | | | iii | Total (ic + ii) | aiii | | | |
| | | | | b | Deductions under section 48 | | | | |
| | | | | i | Cost of acquisition with indexation | bi | | | |
| | | | | ii | Cost of improvement with indexation | biv | | | |
| | | | | iii | Expenditure wholly and exclusively in connection with transfer | bv | | | |
| | | | | iv | Total (bi + bii + biii) | bvi | | | |
| | | | | c | Balance (10aiii – biv) | 10c | | | |
| d | Deduction under section 54D//54F/54G/54GA (Specify details in item D below) | 10d | | | | | | | |
| e | Long-term Capital Gains on assets at B10 above (10c- 10d) | | B10e | | | | | | |
| 11 | Amount deemed to be long-term capital gains | | | | | | | | |
| Whether any amount of unutilized capital gain on asset transferred during the previous year shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? | | | | | | | | | |
| o Yes o No o Not applicable. If yes, then provide the details below | | | | | | | | | |
| Sl. | Previous year in which asset transferred | Section under which deduction claimed in that year | New asset acquired/constructed | Previous year in which asset acquired/constructed | Amount utilized out of Capital Gains account | Amount not used for new asset or remained unutilized in Capital gains account (X) | | | |
| i | 2020-21 | 54/54D/54F/54G/54GA | | | | | | | |
| ii | 2021-22 | 54/54B/54D/54F/54G/54GA/54GB | | | | | | | |
| iii | 2022-23 | 54/54B/54D/54F/54G/54GA | | | | | | | |
| b | Amount deemed to be long-term capital gains, other than at 'a' | | | | | | | | |
| Total amount deemed to be long-term capital gains (Xi + Xii + Xiii + b) | | | | | | B11 | | | |
| 12 | Pass Through Income/Loss in the nature of Long-Term Capital Gain, (Fill up schedule PTI) (B12a1+B12a2 + B12b) | | | | | | | B12 | |
| a | Pass Through Income/Loss in the nature of Long-Term Capital Gain, chargeable @ 10% | | | | | B12a1 | | | |
| a | Pass Through Income/Loss in the nature of Long-Term Capital Gain, chargeable @ 10% - under sections other than u/s. 112A | | | | | B12a2 | | | |
| b | Pass Through Income/Loss in the nature of Long-Term Capital Gain, chargeable @ 20% | | | | | B12b | | | |
| 13 | Amount of LTCG included in items B1 to B12 but claimed as not chargeable to tax or chargeable at special rates in India as per DTAA | | | | | | | | |
| Sl. No. | Amount of income included | Item No. B1 to B12 above in which included | Country name & Code | Article of DTAA | Rate as per Treaty (enter NIL, if not chargeable) | Whether TRC obtained (Y/N) | Section of I.T. Act | Rate as per I.T. Act | Applicable rate [lower of (6) or (9)] |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| I | | | | | | | | | |
| II | | | | | | | | | |
| a | Total amount of LTCG claimed as not chargeable to tax as per DTAA | | | | | | | B13a | |

| | | | | | | |
|---|---|--|----------------------|----------------|------|--|
| | b | Total amount of LTCG claimed as chargeable to tax at special rates as per DTAA | | | B13b | |
| | 14 | Total long term capital gain chargeable under I.T. Act (B1e + B2e + B3e + B4e + B5f + B6c + B7e + B8f + B9c + B9f + B10e + B11 + B12 – B13a) | | | B14 | |
| C | 1 | Sum of Capital Gain Incomes (9ii + 9iii + 9iv + 9v + 9vi + 9vii + 9viii of table E below) | | | C | |
| C | 2 | Income from transfer of Virtual Digital Assets (Item No. B of Schedule VDA) | | | C2 | |
| C | 3 | Income chargeable under the head "CAPITAL GAINS" (C1 + C2) | | | C3 | |
| D | Information about deduction claimed against Capital Gains | | | | | |
| | 11 | In case of deduction u/s 54/54B/54D/54EC/54F/54G/54GA/115F give following details | | | | |
| | a | Deduction claimed u/s 54 | | | | |
| | i | Date of transfer of original asset | ai | dd/mm/yyyy | | |
| | ii | Cost of new residential house | aii | | | |
| | iii | Date of purchase /construction of new residential house | aiii | dd/mm/yyyy | | |
| | iv | Amount deposited in Capital Gains Accounts Scheme before due date | aiv | | | |
| | | (iva) Date of deposit | (ivb) Account number | (ivc) IFS code | | |
| | | dd/mm/yyyy | | | | |
| | v | Amount of deduction claimed | av | | | |
| | b | Deduction claimed u/s 54B | | | | |
| | i | Date of transfer of original asset | bi | dd/mm/yyyy | | |
| | ii | Cost of new agricultural land | bii | | | |
| | iii | Date of purchase of new agricultural land | biii | dd/mm/yyyy | | |
| | iv | Amount deposited in Capital Gains Accounts Scheme before due date | biv | | | |
| | | (iva) Date of deposit | (ivb) Account number | (ivc) IFS code | | |
| | | dd/mm/yyyy | | | | |
| | v | Amount of deduction claimed | bv | | | |
| | c | Deduction claimed u/s 54D | | | | |
| | i | Date of acquisition of original asset | ci | dd/mm/yyyy | | |
| | ii | Cost of purchase/ construction of new land or building for industrial undertaking | cii | | | |
| | iii | Date of purchase of new land or building | ciii | dd/mm/yyyy | | |
| | iv | Amount deposited in Capital Gains Accounts Scheme before due date | civ | | | |
| | | (iva) Date of deposit | (ivb) Account number | (ivc) IFS code | | |
| | | dd/mm/yyyy | | | | |
| | v | Amount of deduction claimed | cv | | | |
| | d | Deduction claimed u/s 54EC | | | | |
| | i | Date of transfer of original asset | di | dd/mm/yyyy | | |
| | ii | Amount invested in specified/notified bonds (not exceeding fifty lakh rupees) | dii | | | |
| | iii | Date of investment | diii | dd/mm/yyyy | | |
| | iv | Amount of deduction claimed | div | | | |
| | e | Deduction claimed u/s 54F | | | | |
| | i | Date of transfer of original asset | ei | dd/mm/yyyy | | |
| | ii | Cost of new residential house | eii | | | |
| | iii | Date of purchase/construction of new residential house | eiii | dd/mm/yyyy | | |
| | iv | Amount deposited in Capital Gains Accounts Scheme before due date | eiv | | | |
| | | (iva) Date of deposit | (ivb) Account number | (ivc) IFS code | | |
| | | dd/mm/yyyy | | | | |

| | | | | | | | | | | |
|---|---|---|-------------------------|-------------|--------------------------------|------------------------|----------------------------------|---|---|-------------|
| | v | Amount of deduction claimed | | | | ev | | | | |
| f | Deduction claimed u/s 54G | | | | | | | | | |
| i | Date of transfer of original asset from urban area | | | | fi | dd/mm/yyyy | | | | |
| ii | Cost and expenses incurred for purchase or construction of new asset | | | | fii | | | | | |
| iii | Date of purchase/construction of new asset in an area other than urban area | | | | fihi | dd/mm/yyyy | | | | |
| iv | Amount deposited in Capital Gains Accounts Scheme before due date | | | | fiv | | | | | |
| | (iva) Date of deposit | | (ivb) Account number | | (ivc) IFS code | | | | | |
| | dd/mm/yyyy | | | | | | | | | |
| | v | Amount of deduction claimed | | | | fv | | | | |
| g | Deduction claimed u/s 54GA | | | | | | | | | |
| i | Date of transfer of original asset from urban area | | | | gi | dd/mm/yyyy | | | | |
| ii | Cost and expenses incurred for purchase or construction of new asset | | | | gii | | | | | |
| iii | Date of purchase/construction of new asset in SEZ | | | | giii | dd/mm/yyyy | | | | |
| iv | Amount deposited in Capital Gains Accounts Scheme before due date | | | | giv | | | | | |
| | (iva) Date of deposit | | (ivb) Account number | | (ivc) IFS code | | | | | |
| | dd/mm/yyyy | | | | | | | | | |
| | v | Amount of deduction claimed | | | | gv | | | | |
| h | Deduction claimed u/s 115F (for Non-Resident Indians) | | | | | | | | | |
| i | Date of transfer of original foreign exchange asset | | | | hi | dd/mm/yyyy | | | | |
| ii | Amount invested in new specified asset or savings certificate | | | | hii | | | | | |
| iii | Date of investment | | | | hihi | dd/mm/yyyy | | | | |
| iv | Amount of deduction claimed | | | | hiv | | | | | |
| i | Total deduction claimed (1a + 1b + 1c + 1d + 1e + 1f + 1g + 1h) | | | | li | | | | | |
| E Set-off of current year capital losses with current year capital gains (excluding amounts included in A 9a & B 13a which is chargeable under DTA) | | | | | | | | | | |
| Sl. Type of Capital Gain | | Capital Gain of current year (Fill this column only if computed figure is positive) | Short term capital loss | | | Long term capital loss | | | Current year's capital gains remaining after set off (9=1-2-3-4-5-6-7-8) | |
| | | | 15% | 30% | applicable rate | DTA A rates | 10% | 20% | | DTA A rates |
| | | | 1 | 2 | 3 | 4 | 5 | 6 | | 7 |
| i | Capital Loss to be set off (Fill this row only, if figure computed is negative) | | (A3e*+A4a*+A8a*) | (A5e*+A8b*) | (A1e*+A2c*+A4b*+A6g*+A7*+A8c*) | A9b | (B4e*+B5c*+B7e*+B8c*+B9c*+B12a*) | (B1e*+B2e*+B3e*+B6c*+B9f*+B10e*+B11*+B12b*) | B13b | |
| ii | Short term | 15% | (A3e*+A4a*+A8a*) | | | | | | | |
| iii | Long term | 30% | (A5e*+A8b*) | | | | | | | |

| | | | | | | | | | | |
|---|--|------------------|---|------------------------|-----------------------|---------------------|--|--|--|--|
| iv | gain | applicable rate | $(A1e^* + A2c^* + A4b^* + A6g^* + A7^* + A8c^*)$ | | | | | | | |
| v | | DTAA rates | A9b | | | | | | | |
| vi | | 10% | $(B4e^* - B5c^* + B7e^* - B8c^* - B9c^* + B12a^*)$ | | | | | | | |
| vii | Long term capital gain | 20% | $(B1e^* + B2e^* + B3e^* - B6c^* + B9f^* + B10e^* + B11^* + B12b^*)$ | | | | | | | |
| viii | | DTAA rates | B13b | | | | | | | |
| ix | Total loss set off (ii + iii + iv + v + vi + vii + viii) | | | | | | | | | |
| x | Loss remaining after set off (i - ix) | | | | | | | | | |
| The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A 9) as reduced by the amount of STCG not chargeable to tax or chargeable at special rates as per DTAA, which is included therein, if any. | | | | | | | | | | |
| The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B 13) as reduced by the amount of LTCG not chargeable to tax or chargeable at special rates as per DTAA, which is included therein, if any. | | | | | | | | | | |
| F Information about accrual/receipt of capital gain | | | | | | | | | | |
| | Type of Capital gain / Date | Upto 15/6 (i) | 16/6 to 15/9 (ii) | 16/9 to 15/12 (iii) | 16/12 to 15/3 (iv) | 16/3 to 31/3 (v) | | | | |
| 1 | Short-term capital gains taxable at the rate of 15% <i>Enter value from item 5vi of schedule BFLA, if any.</i> | | | | | | | | | |
| 2 | Short-term capital gains taxable at the rate of 30% <i>Enter value from item 5vii of schedule BFLA, if any.</i> | | | | | | | | | |
| 3 | Short-term capital gains taxable at applicable rates <i>Enter value from item 5viii of schedule BFLA, if any.</i> | | | | | | | | | |
| 4 | Short-term capital gains taxable at DTAA rates <i>Enter value from item 5ix of schedule BFLA, if any.</i> | | | | | | | | | |
| 5 | Long-term capital gains taxable at the rate of 10% <i>Enter value from item 5x of schedule BFLA, if any.</i> | | | | | | | | | |
| 6 | Long-term capital gains taxable at the rate of 20% <i>Enter value from item 5xi of schedule BFLA, if any.</i> | | | | | | | | | |
| 7 | Long-term capital gains taxable at the rate DTAA rates <i>Enter value from item 5xii of schedule BFLA, if any.</i> | | | | | | | | | |
| 8 | Capital gains on transfer of Virtual Digital Asset taxable at the rate of 30% <i>Enter value from item 17B of schedule SL, if any</i> | | | | | | | | | |
| NOTE Please include the income of the specified persons (referred to in Schedule SPI while computing the income under this head) | | | | | | | | | | |

[illegible]

[illegible]

| Schedule VDA | | | | | | |
|---|---------------------|------------------|---|---|------------------------|--|
| Income from transfer of Virtual Digital Assets (Note: Details of every transaction are to be filled, wherein every 'transfer' is a transaction) | | | | | | |
| Sl. No. | Date of Acquisition | Date of Transfer | Head under which income to be taxed (Business/Capital Gain) | Cost of Acquisition (In case of gift; a. Enter the amount on which tax is paid u/s 56(2)(x) if any b. In any other case cost to previous owner) | Consideration Received | Income from transfer of Virtual Digital Assets (enter nil in case of loss) (Col. 6 – Col. 5) |
| (Col. 1) | (Col. 2) | (Col. 3) | (Col. 4) | (Col. 5) | (Col. 6) | (Col. 7) |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Add Rows | | | | | | |
| A. Total (Sum of all Positive Incomes of Business Income in Col. 7) | | | | | | (Item No. A3g of Schedule BP) |
| B. Total (Sum of all Positive Incomes of Capital Gain in Col. 7) | | | | | | (Item No. C2 of Schedule CG) |

| Schedule OS | | Income from other sources | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|---------------------------|--|-----------------------|--|----|-----------------------------------|---|-----|------------------------------------|---|------|--|--|-----|--|--|----|--|--|-----|--|--|------|--|--|-------|--|-----------|-----|--|--|
| 1 Gross income chargeable to tax at normal applicable rates (1a+1b+1c+1d+1e) | | | | | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| OTHER SOURCES | a Dividends, Gross | | | | 1a | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <table border="1"> <tr> <td>i Dividend income other than ii</td> <td>ai</td> <td></td> </tr> <tr> <td>ii Dividend income u/s 2(22)(e)</td> <td>aii</td> <td></td> </tr> </table> | | | | i Dividend income other than ii | ai | | ii Dividend income u/s 2(22)(e) | aii | | | | | | | | | | | | | | | | | | | | | | | |
| | i Dividend income other than ii | ai | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | ii Dividend income u/s 2(22)(e) | aii | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | b Interest, Gross (bi+bii+biii+biv+bv+bvi+bvii+bviii+bix) | | | | 1b | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <table border="1"> <tr> <td>i From Savings Bank</td> <td>bi</td> <td></td> </tr> <tr> <td>ii From Deposits (Bank/ Post Office/ Co-operative Society/)</td> <td>bii</td> <td></td> </tr> <tr> <td>iii From Income-tax Refund</td> <td>biii</td> <td></td> </tr> <tr> <td>iv In the nature of Pass-through income/Loss</td> <td>biv</td> <td></td> </tr> <tr> <td>v Interest accrued on contributions to provident fund to the extent taxable as per first proviso to section 10(11)</td> <td>bv</td> <td></td> </tr> <tr> <td>vi Interest accrued on contributions to provident fund to the extent taxable as per Second proviso to section 10(11)</td> <td>bvi</td> <td></td> </tr> <tr> <td>vii Interest accrued on contributions to provident fund to the extent taxable as per first proviso to section 10(12)</td> <td>bvii</td> <td></td> </tr> <tr> <td>viii Interest accrued on contributions to provident fund to the extent taxable as per second proviso to section 10(12)</td> <td>bviii</td> <td></td> </tr> <tr> <td>ix Others</td> <td>bix</td> <td></td> </tr> </table> | | | | i From Savings Bank | bi | | ii From Deposits (Bank/ Post Office/ Co-operative Society/) | bii | | iii From Income-tax Refund | biii | | iv In the nature of Pass-through income/Loss | biv | | v Interest accrued on contributions to provident fund to the extent taxable as per first proviso to section 10(11) | bv | | vi Interest accrued on contributions to provident fund to the extent taxable as per Second proviso to section 10(11) | bvi | | vii Interest accrued on contributions to provident fund to the extent taxable as per first proviso to section 10(12) | bvii | | viii Interest accrued on contributions to provident fund to the extent taxable as per second proviso to section 10(12) | bviii | | ix Others | bix | | |
| | i From Savings Bank | bi | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | ii From Deposits (Bank/ Post Office/ Co-operative Society/) | bii | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | iii From Income-tax Refund | biii | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | iv In the nature of Pass-through income/Loss | biv | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | v Interest accrued on contributions to provident fund to the extent taxable as per first proviso to section 10(11) | bv | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | vi Interest accrued on contributions to provident fund to the extent taxable as per Second proviso to section 10(11) | bvi | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | vii Interest accrued on contributions to provident fund to the extent taxable as per first proviso to section 10(12) | bvii | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | viii Interest accrued on contributions to provident fund to the extent taxable as per second proviso to section 10(12) | bviii | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | ix Others | bix | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | c Rental income from machinery, plants, buildings, etc., Gross | | | | 1c | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | d Income of the nature referred to in section 56(2)(x) which is chargeable to tax (di+dii+diii+div+dv) | | | | 1d | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <table border="1"> <tr> <td>i Aggregate value of sum of money received without consideration</td> <td>di</td> <td></td> </tr> <tr> <td>ii In case immovable property is received without consideration, stamp duty value of property</td> <td>dii</td> <td></td> </tr> <tr> <td>iii In case immovable property is received for inadequate consideration, stamp duty value of property in excess of such consideration</td> <td>diii</td> <td></td> </tr> <tr> <td>iv In case any other property is received without consideration, fair market value of property</td> <td>div</td> <td></td> </tr> <tr> <td>v In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration</td> <td>dv</td> <td></td> </tr> </table> | | | | i Aggregate value of sum of money received without consideration | di | | ii In case immovable property is received without consideration, stamp duty value of property | dii | | iii In case immovable property is received for inadequate consideration, stamp duty value of property in excess of such consideration | diii | | iv In case any other property is received without consideration, fair market value of property | div | | v In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration | dv | | | | | | | | | | | | | | |
| | i Aggregate value of sum of money received without consideration | di | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | ii In case immovable property is received without consideration, stamp duty value of property | dii | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| iii In case immovable property is received for inadequate consideration, stamp duty value of property in excess of such consideration | diii | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| iv In case any other property is received without consideration, fair market value of property | div | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| v In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration | dv | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| e Any other income (please specify nature) | | | | 1e | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sl. Nature | | | | Amount | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1 Family Pension | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 Income from retirement benefit account maintained in a notified country u/s 89A | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 Income from retirement benefit account maintained in a country other than notified country u/s 89A | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 Income taxable during the previous year on which relief u/s 89A was claimed in any earlier previous year | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 Any specified sum received by a unit holder from a business trust during the previous year referred to in section 56(2)(xii) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 Any sum is received, including the amount allocated by way of bonus, at any time during a previous year, under a life insurance policy referred to in section 56(2)(xiii) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Rows can be added as required | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 Income chargeable at special rates (2ai+2aii+2b+2c+2d+2e+2f related to Sl. No. 1) | | | | | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ai Winnings from lotteries, crossword puzzles, races, card games etc. chargeable u/s 115BB | | | | 2ai | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| aii Income by way of winnings from online games chargeable u/s 115BBJ | | | | 2aii | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| b Income chargeable u/s 115BBE (bi+bii+biii+biv+bv+bvi) | | | | 2b | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1"> <tr> <td>i Cash credits u/s 68</td> <td>bi</td> <td></td> </tr> <tr> <td>ii Unexplained investments u/s 69</td> <td>bii</td> <td></td> </tr> <tr> <td>iii Unexplained money etc. u/s 69A</td> <td>biii</td> <td></td> </tr> </table> | | | | i Cash credits u/s 68 | bi | | ii Unexplained investments u/s 69 | bii | | iii Unexplained money etc. u/s 69A | biii | | | | | | | | | | | | | | | | | | | | | |
| i Cash credits u/s 68 | bi | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ii Unexplained investments u/s 69 | bii | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| iii Unexplained money etc. u/s 69A | biii | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| | | | | | | | | |
|--|--|--|-------|--|-----------------|----------------|-------------|--|
| | | | iv | Undisclosed investments etc. u/s 69B | biv | | | |
| | | | v | Unexplained expenditure etc. u/s 69C | bv | | | |
| | | | vi | Amount borrowed or repaid on hundi u/s 69D | bvi | | | |
| | | | c | Accumulated balance of recognised provident fund taxable u/s 111 | | | 2c | |
| | | | | S.No. | Assessment Year | Income benefit | Tax benefit | |
| | | | | (i) | (ii) | (iii) | (iv) | |
| | | | | | | | | |
| | | | d | Any other income chargeable at special rate (total of di to dxix) | | | 2d | |
| | | | i | Dividends received by non-resident (not being company) or foreign company chargeable u/s 115A(1)(a)(i) other than proviso to section 115A(1)(a)(A) | | | di | |
| | | | ia | Dividend received by non-resident (not being company) or foreign company from a unit in an International Financial Services Centre, as referred to in sub-section (1A) of section 80LA chargeable under proviso to section 115A(1)(a)(A) | | | dia | |
| | | | ii | Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii) | | | dii | |
| | | | iii | Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia) | | | diii | |
| | | | iv | Interest referred to in section 194LC (1) - chargeable u/s 115A(1)(a)(iaa)@5% | | | div | |
| | | | v | Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iab) | | | dv | |
| | | | vi | Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iac) | | | dvi | |
| | | | vii | Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii) | | | dvii | |
| | | | viii | Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b)(A) & 115A(1)(b)(B) | | | dviii | |
| | | | ix | Income by way of interest on bonds purchased in foreign currency by non-residents - chargeable u/s 115AC | | | dix | |
| | | | x | Income by way of dividend on GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC | | | dx | |
| | | | xi | Income by way of dividends from GDRs purchased in foreign currency by residents - chargeable u/s 115AC A | | | dxii | |
| | | | xii | Income (other than dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i) | | | dxiii | |
| | | | xiii | Income by way of interest received by an FII on bonds or Government securities referred to in section 194LD - chargeable as per proviso to section 115AD(1)(i) | | | dxiv | |
| | | | xiv | Income received by non-residents sportsmen or sports associations chargeable u/s 115BBA | | | dxv | |
| | | | xv | Anonymous Donations in certain cases chargeable u/s 115BBC dxv | | | dxvi | |
| | | | xvi | Interest referred to in Proviso to section 194LC(1)-chargeable u/s 115A(1)(a)(iaa)@4% | | | dxvii | |
| | | | xvii | Income by way of royalty from patent developed and registered in India - chargeable u/s 115BBF | | | dxviii | |
| | | | xviii | Income by way of transfer of carbon credits- chargeable u/s 115BBG | | | dxix | |
| | | | xix | Income being dividend received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i) | | | | |

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| | | | | | | | |
|----|---|--|-------------------|--------------------|--------------------|-------------------|-----|
| 3 | Deductions under section 57 (other than those relating to income chargeable at special rates under 2a, 2b, 2d, 2e & 2f) | | | | | | |
| | a(i) | Expenses / Deductions other than entered in "C" (in case of other than family pension) | 3a(i) | | | | |
| | a(ii) | Deduction u/s 57(ia) (in case of family pension only) | 3a(ii) | | | | |
| | b | Depreciation (available only if income offered in 1.C of "Schedule OS") | 3b | | | | |
| | C | Interest expenditure on dividend u/s 57(1) (Available only if income offered in 1a)- | 3c | | | | |
| | ci | Eligible Interest expenditure u/s 57(1) – computed value | 3ci | | | | |
| | d | Total | 3d | | | | |
| 4 | Amounts not deductible u/s 58 | | | | 4 | | |
| 5 | Profits chargeable to tax u/s 59 | | | | 5 | | |
| 5a | Income claimed for relief from taxation u/s 89A | | | | 5a | | |
| 6 | Net Income from other sources chargeable at normal applicable rates (1 (after reducing income related to DTAA portion) – 3 + 4 + 5-5a) (If negative take the figure to 4i of schedule CYLA) | | | | 6 | | |
| 7 | Income from other sources (other than from owning race horses) (2+6) (enter 6 as nil, if negative) | | | | 7 | | |
| 8 | Income from the activity of owning and maintaining race horses | | | | | | |
| | a | Receipts | 8a | | | | |
| | b | Deductions under section 57 in relation to receipts at 8a only | 8b | | | | |
| | c | Amounts not deductible u/s 58 | 8c | | | | |
| | d | Profits chargeable to tax u/s 59 | 8d | | | | |
| | e | Balance (8a - 8b + 8c + 8d) (if negative take the figure to 10xvi of Schedule CFL) | | 8e | | | |
| 9 | Income under the head "Income from other sources" (7 + 8e) (take 8e as nil, if negative) | | | | 9 | | |
| 10 | Information about accrual/receipt of income from Other Sources | | | | | | |
| | S.No. | Other Source Income | Upto 15/6 to 15/9 | From 16/6 to 15/12 | From 16/12 to 15/3 | From 16/3 to 31/3 | |
| | | | (i) | (ii) | (iii) | (iv) | (v) |
| | 1 | Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix) | | | | | |
| | 2 | Income by way of winnings from online games u/s 115BBJ | | | | | |
| | 3 | Dividend Income referred in Sl. No. 1a(i) | | | | | |
| | 4 | Dividend Income u/s 115A(1)(a)(i) other than proviso to section 115A(1)(a)(A) @ 20% (Including PII Income) | | | | | |

| | | | | | | | | |
|---------------|----|---|--|--|--|--|--|--|
| | 5 | Dividend income under proviso to section 115A(1)(a)(A) @ 10% (Including PTI Income) | | | | | | |
| | 6 | Dividend Income u/s 115AC @ 10% (Including PTI Income) | | | | | | |
| | 7 | Dividend Income u/s 115ACA (1)(a) @ 10% (Including PTI Income) | | | | | | |
| | 8 | Dividend Income (other than units referred to in section 115AB) u/s 115AD(1)(i) @ 20% (Including PTI Income) | | | | | | |
| | 9 | Income from retirement benefit account maintained in a country specified u/s 89A but not claimed for relief from taxation u/s 89A | | | | | | |
| | 10 | Dividend income chargeable at DTAA Rates | | | | | | |
| NOTE ▶ | | Please include the income of the specified persons (spouse, minor child etc.) referred to in Schedule SPI while computing the income under this head. | | | | | | |

| Schedule CYLA | | Details of Income after set-off of current years losses | | | | |
|---------------|--|---|---|--|---|---|
| Sl.No | Head/ Source of Income | Income of current year (Fill this column only if income is zero or positive) | House property loss of the current year set off | Business Loss (other than speculation loss or specified business loss) of the current year set off | Othersources loss (other than loss from owning race horses) of the current year set off | Current year's Income remaining after set off |
| | | 1 | 2 | 3 | 4 | 5=1-2-3-4 |
| i | Loss to be set off → (Fill this row only if computed figure is negative) | | (3 of Schedule -HP) | (2v of item E of Schedule BP) | (6 of Schedule -OS) | |
| ii | Salaries | (6 of Schedule S) | | | | |
| iii | House property | (3 of Schedule HP) | | | | |
| iv | Income from Business (excluding speculation profit and income from specified business) or profession | (A37 of Schedule BP) | | | | |
| v | Speculative Income | (3ii of item E of Schedule BP) | | | | |
| vi | Specified Business Income | (3iii of item E of Schedule BP) | | | | |
| vii | Short-term capital gain taxable @ 15% | (9ii of item E of Schedule CG) | | | | |
| viii | Short-term capital gain taxable @ 30% | (9iii of item E of Schedule CG) | | | | |
| ix | Short-term capital gain taxable at applicable rates | (9iv of item E of Schedule CG) | | | | |
| x | Short-term capital gain taxable at special rates in India as per DTAA | (9v of item E of Schedule CG) | | | | |
| xi | Long term capital gain taxable @ 10% | (9vi of item E of Schedule CG) | | | | |
| xii | Long term capital gain taxable @ 20% | (9vii of item E of Schedule CG) | | | | |

| | | | | | | | |
|---|---------|---|--|--|--|---|---|
| | xiii | Long term capital gains taxable at special rates in India as per DTAA | (9viii of item E of Schedule CG) | | | | |
| | xiv | Net income from other sources chargeable at normal applicable rates | (6 of Schedule OS) | | | | |
| | xv | Profit from the activity of owning and maintaining race horses | (8e of Schedule OS) | | | | |
| | xvi | Income from other sources taxable at special rates in India as per DTAA | (2f of Schedule OS) | | | | |
| | xvii | Total loss set off | | | | | |
| | xviii | Loss remaining after set-off (i – xvii) | | | | | |
| Schedule BFLA Details of Income after Set off of Brought Forward Losses of earlier years | | | | | | | |
| BROUGHT FORWARD LOSS ADJUSTMENT | Sl. No. | Head/ Source of Income | Income after set off, if any, of current year's losses as per 5 of Schedule CYLA | Brought forward loss set off | Brought forward depreciation set off | Brought forward allowance under section 35(4) set off | Current year's income remaining after set off |
| | | | 1 | 2 | 3 | 4 | 5 |
| | i | Salaries | (5ii of Schedule CYLA) | | | | |
| | ii | House property | (5iii of Schedule CYLA) | (B/f house property loss) | | | |
| | iii | Business (excluding speculation income and income from specified business) | (5iv of Schedule CYLA) | (B/f business loss, other than speculation or specified business loss) (Note: B/F loss set off will be restricted to business income excluding income u/s 44BB) | (Note: B/F depreciation set off will be restricted to business income excluding income u/s 44BB) | | |
| | iv | Speculation Income | (5v of Schedule CYLA) | (B/f normal business or speculation loss) | | | |
| | v | Specified Business Income | (5vi of Schedule CYLA) | (B/f normal business or specified business loss) | | | |
| | vi | Short-term capital gain taxable @ 15% | (5vii of Schedule CYLA) | (B/f short-term capital loss) | | | |
| | vii | Short-term capital gain taxable @ 30% | (5viii of Schedule CYLA) | (B/f short-term capital loss) | | | |
| | viii | Short-term capital gain taxable at applicable rates | (5ix of Schedule CYLA) | (B/f short-term capital loss) | | | |
| | ix | Short-term capital gain taxable at special rates in India as per DTAA | (5x of Schedule CYLA) | (B/f short-term capital loss) | | | |
| | x | Long-term capital gain taxable @ 10% | (5xi of Schedule CYLA) | (B/f short-term or long-term capital loss) | | | |
| | xi | Long term capital gain taxable @ 20% | (5xii of Schedule CYLA) | (B/f short-term or long-term capital loss) | | | |
| | xii | Long term capital gains taxable at special rates in India as per DTAA | (5xiii of Schedule CYLA) | (B/f short-term or long-term capital loss) | | | |
| | xiii | Net income from other sources chargeable at normal applicable rates | (5xiv of Schedule CYLA) | | | | |
| | xiv | Profit from owning and maintaining race horses | (5xv of Schedule CYLA) | (B/f loss from horse races) | | | |
| | xv | Income from other sources income taxable at special rates in India as per DTAA | (5xvi of Schedule CYLA) | | | | |
| | xvi | Total of brought forward loss set off (2ii + 2iii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2x + 2xi + 2xii + 2xiv) | | | | | |
| | xvii | Current year's income remaining after set off Total of (5i + 5ii + 5iii + 5iv + 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi + 5xii + 5xiii + 5xiv + 5xv) | | | | | |

[illegible]

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

| Schedule ICDS Effect of Income Computation Disclosure Standards on profit | | | | |
|---|--|--------------------------|--------------------------|------------------|
| Sl. No. | ICDS | Increase in profit (Rs.) | Decrease in profit (Rs.) | Net effect (Rs.) |
| (1) | (2) | (3) | (4) | (5) |
| I | Accounting Policies | | | |
| II | Valuation of Inventories (other than the effect of change in method of valuation u/s 145A, if the same is separately reported at col. 4d or 4e of Part A-OI) | | | |
| III | Construction Contracts | | | |
| IV | Revenue Recognition | | | |
| V | Tangible Fixed Assets | | | |
| VI | Changes in Foreign Exchange Rates | | | |
| VII | Government Grants | | | |
| VIII | Securities (other than the effect of change in method of valuation u/s 145A, if the same is separately reported at col. 4d or 4e of Part A-OI) | | | |
| IX | Borrowing Costs | | | |
| X | Provisions, Contingent Liabilities and Contingent Assets | | | |
| XI | Total effect of ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X) | | | |

| Schedule 10AA Deduction under section 10AA | | | | |
|--|---|--|--|---|
| DEDUCTION U/S 10AA | Deductions in respect of units located in Special Economic Zone | | | |
| | Sl | Undertaking | Assessment year in which unit begins to manufacture/produce/provide services | Sl |
| | | | Amount of deduction | |
| | a | Undertaking No.1 | | a (item 17 of Annexure A of Form 56F for Undertaking 1) |
| | b | Undertaking No.2 | | b (item 17 of Annexure A of Form 56F for Undertaking 2) |
| | c | Total deduction under section 10AA (a + b) | | c |

| Schedule 80G Details of donations entitled for deduction under section 80G | | | | | | |
|--|--|--|--------------|--------------------|------------------------|-----------------------------|
| DETAILS OF DONATIONS | Donations entitled for 100% deduction without qualifying limit | | | | | |
| | Name and address of donee | | PAN of Donee | Amount of donation | | Eligible Amount of donation |
| | | | | Donation in cash | Donation in other mode | Total Donation |
| | i | | | | | |
| | ii | | | | | |

| | | | | | | | | |
|----|-----|---|--------------|---------------------------------|------------------------|----------------|-----------------------------|--|
| | iii | Total | | | | | | |
| | B | Donations entitled for 50% deduction without qualifying limit | | | | | | |
| | | Name and address of donee | PAN of Donee | Amount of donation | | | Eligible Amount of donation | |
| | | | | Donation in cash | Donation in other mode | Total Donation | | |
| | i | | | | | | | |
| | ii | | | | | | | |
| | iii | Total | | | | | | |
| | C | Donations entitled for 100% deduction subject to qualifying limit | | | | | | |
| | | Name and address of donee | PAN of Donee | Amount of donation | | | Eligible Amount of donation | |
| | | | | Donation in cash | Donation in other mode | Total Donation | | |
| | i | | | | | | | |
| | ii | | | | | | | |
| | iii | Total | | | | | | |
| | D | Donations entitled for 50% deduction subject to qualifying limit | | | | | | |
| | | Name and address of donee | PAN of Donee | ARN (Donation Reference Number) | Amount of donation | | Eligible Amount of donation | |
| | | | | Donation in cash | Donation in other mode | Total Donation | | |
| i | | | | | | | | |
| ii | | | | | | | | |

| | | | | | | | |
|---|--|---|--------------|--------------------|------------------------|----------------|-----------------------------|
| Schedule 80GGA (applicable in the case of a partner of firm deriving only profit from the firm) | | Details of donations for scientific research or rural development | | | | | |
| S. No. | Relevant clause under which deduction is claimed (<i>drop down to be provided</i>) | Name and address of Donee | PAN of Donee | Amount of donation | | | Eligible Amount of donation |
| | | | | Donation in cash | Donation in other mode | Total Donation | |
| i | | | | | | | |
| ii | | | | | | | |
| Total donation | | | | | | | |

| | | | | | | | |
|-----------------------|------|--|----------------------------|--------------------|---------------------------------|---|------------------|
| Schedule 80GGC | | Details of contributions made to political parties | | | | | |
| S. No. | Date | Amount of contribution | | | Eligible amount of contribution | Transaction Reference number for UPI transfer or Cheque number/IMPS/NEFT/RTGS | IFS code of Bank |
| | | Contribution in cash | Contribution in other mode | Total Contribution | | | |
| i | | | | | | | |
| (add rows) | | | | | | | |
| Total contribution | | | | | | | |

| | | | | | | |
|----------------------|-------------------|---|--------------------------|-----------------------------|-----------------------|----------------------------|
| Schedule 80DD | | Details of deduction in respect of maintenance including medical treatment of a dependent who is a person with disability | | | | |
| Nature of disability | Type of dependent | PAN of the dependent | Aadhaar of the dependent | Date of filing of Form 10IA | Ack. No. of Form 10IA | UDID Number (If available) |

| | | | | | | |
|---|--|--|--|--|-------|--|
| 1. Dependent person with disability 2. Dependent person with severe disability | 1. Spouse 2. Son 3. Daughter 4. Father 5. Mother 6. Brother 7. Sister 8. Member of the HUF (in case of HUF) | | | | filed | |
| | | | | | | |

| Schedule 80U | | Details of deduction in case of a person with disability | | |
|--------------------------------|--|--|-----------------------------|----------------------------|
| Nature of disability | | Date of filing of Form 10IA | Ack. No. of Form 10IA filed | UDID Number (If available) |
| 1. Self with disability | | | | |
| 2. Self with severe disability | | | | |

| Schedule RA | | Details of donations to research associations etc. [deduction under sections 35(1)(ii) or 35(1)(ia) or 35(1)(iii) or 35(2AA)] | | | | | |
|-------------|---------------------------|---|--------------|--------------------|------------------------|----------------|-----------------------------|
| | Name and address of donee | | PAN of Donee | Amount of donation | | | Eligible Amount of donation |
| | | | | Donation in cash | Donation in other mode | Total Donation | |
| | i | | | | | | |
| | ii | | | | | | |
| | iii | Total | | | | | |

| Schedule 80-IA | | | | | |
|----------------|--|----|-------------------|--|---|
| a | Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(v) [Power] | a1 | Undertaking No. 1 | (item 30 of Form 10CCB of the undertaking) | |
| | | a2 | Undertaking No. 2 | (item 30 of Form 10CCB of the undertaking) | |
| b | Total deductions under section 80-IA (a1 + a2) | | | | b |

| Schedule 80-IB | | Deductions under section 80-IB | | | |
|----------------|--|--------------------------------|-------------------|---------------------------------------|---|
| a | Deduction in the case of undertaking which begins commercial production or refining of mineral oil [Section 80-IB(9)] | a1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) | |
| | | a2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) | |
| b | Deduction in the case of an undertaking developing and building housing projects [Section 80-IB(10)] | b1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) | |
| | | b2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) | |
| c | Deduction in the case of an undertaking engaged in processing, preservation and packaging of fruits, vegetables, meat, meat products, poultry, marine or dairy products [Section 80-IB(11A)] | c1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) | |
| | | c2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) | |
| d | Deduction in the case of an undertaking engaged in integrated business of handling, storage and transportation of food grains [Section 80-IB(11A)] | d1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) | |
| | | d2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) | |
| e | Total deduction under section 80-IB (Total of a1 to d2) | | | | e |

| Schedule 80-IC or 80-IE | | Deductions under section 80-IC or 80-IE | |
|-------------------------|----|--|---|
| DEDUCTION U/S 80-IC | a | Deduction in respect of undertaking located in Sikkim | a1 Undertaking no. 1 (30 of Form 10CCB of the undertaking) |
| | | | a2 Undertaking no. 2 (30 of Form 10CCB of the undertaking) |
| | b | Deduction in respect of undertaking located in Himachal Pradesh | b1 Undertaking no. 1 (30 of Form 10CCB of the undertaking) |
| | | | b2 Undertaking no. 2 (30 of Form 10CCB of the undertaking) |
| | c | Deduction in respect of undertaking located in Uttaranchal | c1 Undertaking no. 1 (30 of Form 10CCB of the undertaking) |
| | | | c1 Undertaking no. 2 (30 of Form 10CCB of the undertaking) |
| | d | Deduction in respect of undertaking located in North-East | |
| | da | Assam | da1 Undertaking no. 1 (30 of Form 10CCB of the undertaking) |
| | | | da2 Undertaking no. 2 (30 of Form 10CCB of the undertaking) |
| | db | Arunachal Pradesh | db1 Undertaking no. 1 (30 of Form 10CCB of the undertaking) |
| | | | db2 Undertaking no. 2 (30 of Form 10CCB of the undertaking) |
| | dc | Manipur | dc1 Undertaking no. 1 (30 of Form 10CCB of the undertaking) |
| | | | dc2 Undertaking no. 2 (30 of Form 10CCB of the undertaking) |
| | dd | Mizoram | dd1 Undertaking no. 1 (30 of Form 10CCB of the undertaking) |
| | | | dd2 Undertaking no. 2 (30 of Form 10CCB of the undertaking) |
| | de | Meghalaya | de1 Undertaking no. 1 (30 of Form 10CCB of the undertaking) |
| | | | de2 Undertaking no. 2 (30 of Form 10CCB of the undertaking) |
| | df | Nagaland | df1 Undertaking no. 1 (30 of Form 10CCB of the undertaking) |
| | | | df2 Undertaking no. 2 (30 of Form 10CCB of the undertaking) |
| | dg | Tripura | dg1 Undertaking no. 1 (30 of Form 10CCB of the undertaking) |
| | | | dg2 Undertaking no. 2 (30 of Form 10CCB of the undertaking) |
| | dh | Total deduction for undertakings located in North-east (total of da1 to dg2) | dh |
| | e | Total deduction under section 80-IC or 80-IE (a + d + c + dh) | e |

| Schedule VI-A | | Deductions under Chapter VI-A | |
|------------------|---|--|--|
| TOTAL DEDUCTIONS | 1 | Part B- Deduction in respect of certain payments | |
| | a | 80C | b 80CCC |
| | c | 80CCD(1) | d 80CCD(1B) |
| | e | 80CCD(2) | f 80D (Details are to be filled in the drop down to be provided in e-filing utility) |
| | g | 80DD | h 80DDB (Details are to be filled in the drop down to be provided in e-filing utility) |

| | | | | | | | | |
|--|--|--------------|---|------|--------|---|---|--|
| | i | 80E | | j | 80EE | | | |
| | k | 80EEA | | l | 80EEB | | | |
| | m | 80G | | n | 80GG | | | |
| | o | 80GGA | | o(i) | 80GGC | | | |
| | Total Deduction under Part B (total of a to o(i)) | | | | | | 1 | |
| | 2 Part C - Deduction in respect of certain incomes | | | | | | | |
| | p | 80-IA | (b of Schedule 80-IA) | q | 80-IAB | | | |
| | r | 80-IB | (E of Schedule 80-IB) | s | 80-IBA | | | |
| | t | 80-IC/ 80-IE | (e of Schedule 80-IC/ 80-IE) | u | 80JJA | | | |
| | v | 80JJAA | [Sl.no. 5I(eiv) + 5II of Annexure to Form 10DA] | w | 80QQB | | | |
| | x | 80RRB | | | | | | |
| | Total Deduction under Part C (total of p to w) | | | | | | 2 | |
| | 3 Part C A and D- Deduction in respect of other incomes/other deduction | | | | | | | |
| | i | 80TTA | | ii | 80TIB | | | |
| | iii | 80U | | iv | 80CCH | | | |
| v | Any other Deduction as per the e-filing utility | | | | | | | |
| Total Deduction under Part C A and D (total of i, ii, iii, iv and v) | | | | | | 3 | | |
| 4 Total deductions under Chapter VI-A (1 + 2 + 3) | | | | | | 4 | | |

| Schedule AMT | | Computation of Alternate Minimum Tax payable under section 115JC | | |
|--------------|---|--|--|--|
| 1 | Total Income as per item 14 of PART-B- II | 1 | | |
| 2 | Adjustment as per section 115JC(2) | | | |
| a | Deduction claimed under any section included in Chapter VI-A under the heading "C.— Deductions in respect of certain incomes" | 2a | | |
| b | Deduction claimed u/s 10AA | 2b | | |
| c | Deduction claimed u/s 35AD as reduced by the amount of depreciation on assets on which such deduction is claimed | 2c | | |
| d | Total Adjustment (2a+ 2b+ 2c) | 2d | | |
| 3 | Adjusted Total Income under section 115JC(1) (1+2d) | 3 | | |
| a | Adjusted Total Income u/s 115JC from units located in IFSC, if any | 3a | | |
| b | Adjusted Total Income u/s 115JC from other Units (3-3a) | 3b | | |
| 4 | Tax payable under section 115JC [(9% of (3a)+ 18.5% of (3b)) (if 3 is greater than Rs. 20 lakh | 4 | | |

| Schedule AMTC | | Computation of tax credit under section 115JD | | | |
|---------------|---|---|--|---|---|
| 1 | Tax under section 115JC in assessment year 2024-25 (1d of Part-B-TII) | | | | 1 |
| 2 | Tax under other provisions of the Act in assessment year 2024-25 (2i of Part-B-TII) | | | | 2 |
| 3 | Amount of tax against which credit is available [enter (2 – 1) if 2 is greater than 1, otherwise enter 0] | | | | 3 |
| 4 | Utilization of AMT credit Available (Sum of AMT credit utilized during the current year is subject to maximum of amount mentioned in 3 above and cannot exceed the sum of AMT Credit Brought Forward) | | | | |
| S. No. | Assessment Year (A) | AMT Credit | | | Balance AMT Credit Carried Forward (D) = (B3) – (C) |
| | | Gross (B1) | Set-off in earlier assessment years (B2) | Balance brought forward to the current assessment year (B3) = (B1) – (B2) | |
| i | 2013-14 | | | | |
| ii | 2014-15 | | | | |
| iii | 2015-16 | | | | |
| iv | 2016-17 | | | | |
| v | 2017-18 | | | | |
| vi | 2018-19 | | | | |
| vii | 2019-20 | | | | |
| viii | 2020-21 | | | | |
| ix | 2021-22 | | | | |
| x | 2022-23 | | | | |
| xi | 2023-24 | | | | |
| xii | Current AY (enter 1 - 2, if 1 > 2 else enter 0) | | | | |
| xiii | Total | | | | |
| 5 | Amount of tax credit under section 115JD utilized during the year [total of item no 4 (C)] | | | | 5 |
| 6 | Amount of AMT liability available for credit in subsequent assessment years [total of 4 (D)] | | | | 6 |

| Schedule SPI | | Income of specified persons (spouse, minor child etc.) includable in income of the assessee as per section 64 | | | | |
|--------------|----------------|---|--|--|--|--|
| Sl No | Name of person | PAN/Aadhaar No. of person (optional) | | | | |
| 1 | | | | | | |
| 2 | | | | | | |
| 3 | | | | | | |

| Schedule SI | | | | | | |
|--------------|--|---|-------------------------------------|-------------------------------|---------------------------------|-----------------------|
| SPECIAL RATE | SI No | Section | <input checked="" type="checkbox"/> | Special rate (%) | Income(i) | Tax thereon (ii) |
| | 1 | 111- Accumulated balance of recognised provident for prior years | <input type="checkbox"/> | | (2ciii of Schedule OS) | (2civ of Schedule OS) |
| | 2 | 111A or Section 115AD(1)(b)(ii)-Proviso (STCG on shares units on which where STT paid) | <input type="checkbox"/> | 15 | (part of 5vi of Schedule BFLA) | |
| | 3 | 115AD(STCG for FIIs on securities where STT not paid) | <input type="checkbox"/> | 30 | (part of 5vii of Schedule BFLA) | |
| | 4 | 112 proviso (LTCG on listed securities/ units without indexation) | <input type="checkbox"/> | 10 | (part of 5x of Schedule BFLA) | |
| | 5 | 112(1)(c)(iii) (LTCG for non-resident on unlisted securities) | <input type="checkbox"/> | 10 | (part of 5x of Schedule BFLA) | |
| | 6 | 115AC (LTCG for non-resident on bonds/GDR) | <input type="checkbox"/> | 10 | (part of 5x of Schedule BFLA) | |
| | 7a | 115AC (Income by way of interest received by non-resident on bonds purchased in foreign currency) | <input type="checkbox"/> | 10 | (part of 2d of Schedule OS) | |
| | 7b | 115AC (Income by way of Dividend received by non-resident from GDR purchased in foreign currency) | <input type="checkbox"/> | 10 | (part of 2d of Schedule OS) | |
| | 8 | 115ACA (LTCG for an employee of specified company on GDR) | <input type="checkbox"/> | 10 | (part of 5x of Schedule BFLA) | |
| | 9 | 115AD (LTCG for FIIs on securities) | <input type="checkbox"/> | 10 | (part of 5x of Schedule BFLA) | |
| 10 | 115E (LTCG for non-resident Indian on specified asset) | <input type="checkbox"/> | 10 | (part of 5x of Schedule BFLA) | | |

| | | | | |
|-----|--|--------------------------|----|---------------------------------|
| 11 | 112 (LTCG on others) | <input type="checkbox"/> | 20 | (5xi of Schedule BFLA) |
| 12 | 112A or section 115AD(1)(b)(iii)-proviso (LTCG on sale of shares or units on which STT is paid) | <input type="checkbox"/> | 10 | (5(x) of Schedule BFLA) |
| 13 | STCG Chargeable at special rates in India as per DTAA | <input type="checkbox"/> | | (part of 5ix of Schedule BFLA) |
| 14 | LTCG Chargeable at special rates in India as per DTAA | <input type="checkbox"/> | | (part of 5xii of Schedule BFLA) |
| 15a | 115BB (Winnings from lotteries, puzzles, races, games etc.) | <input type="checkbox"/> | 30 | (2ai of Schedule OS) |
| 15b | 115BBJ (Winning from online games) | <input type="checkbox"/> | 30 | (2aii of Schedule OS) |
| 16 | 115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D) | <input type="checkbox"/> | 60 | (2b of Schedule OS) |
| 17 | 115BBH (Tax on income from virtual digital asset) | | | |
| | A Income under head business or profession | <input type="checkbox"/> | 30 | (A3g of Schedule BP) |
| | B Income under head Capital Gain | <input type="checkbox"/> | 30 | (C2 of Schedule CG) |
| 18 | 115BBF (Tax on income from patent) | | | |
| | A Income under head business or profession | <input type="checkbox"/> | 10 | (3e of Schedule BP) |
| | B Income under head other sources | <input type="checkbox"/> | 10 | (2d of Schedule OS) |
| 19 | 115BBG (Tax on income from transfer of carbon credits) | | | |
| | A Income under head business or profession | <input type="checkbox"/> | 10 | (3f of Schedule BP) |
| | B Income under head other sources | <input type="checkbox"/> | 10 | (2d of Schedule OS) |
| 20 | 115A(1)(b)(A) & 115A(1)(b)(B) (Income of a non-resident from Royalty) | <input type="checkbox"/> | 10 | (part of 2d of Schedule OS) |
| 21 | Income from other sources chargeable at special rates in India as per DTAA | <input type="checkbox"/> | | (part of 2f of Schedule OS) |
| 22 | Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15% | <input type="checkbox"/> | 15 | (part of 5vi of Schedule BFLA) |
| 23 | Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30% | <input type="checkbox"/> | 30 | (part of 5vii of Schedule BFLA) |
| 24 | Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% u/s. 112A | <input type="checkbox"/> | 10 | (part of 5x of Schedule BFLA) |
| 25 | Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% u/s. other than section 112A | | 10 | (part of 5x of Schedule BFLA) |
| 26 | Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20% | <input type="checkbox"/> | 20 | (part of 5xi of Schedule BFLA) |
| 27 | Pass through income in the nature of income from other source chargeable at special rates (Drop down to be provided in e-filing utility) | <input type="checkbox"/> | | (2e of Schedule OS) |
| 28 | Any other income chargeable at special rate (Drop down to be provided in e-filing utility) | <input type="checkbox"/> | | (2d of Schedule OS) |
| | Total | | | |

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

| Schedule EI | | Details of Exempt Income (Income not to be included in Total Income or not chargeable to tax) | | | | |
|---------------|---|---|---|-----|--|---|
| EXEMPT INCOME | 1 | Interest income | | | | 1 |
| | 2 | i | Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules) | i | | |
| | | i | Expenditure incurred on agriculture | ii | | |
| | | iii | Unabsorbed agricultural loss of previous eight assessment years | iii | | |

| | | | | | | | | | |
|-----|---|--|------------------|------------------|---------------------|-----------------|----------------|----------------------------|--|
| | iv | Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 (from Sl. No. 38 of Sch. BP) | | | | | iv | | |
| | v | Net Agricultural income for the year (i – ii – iii + iv) (enter nil if loss) | | | | | 2 | | |
| | vi | In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details (Fill up details separately for each agricultural land) | | | | | | | |
| | a | Name of district along with pin code in which agricultural land is located | | | | | | | |
| | b | Measurement of agricultural land in Acre | | | | | | | |
| | c | Whether the agricultural land is owned or held on lease (drop down to be provided) | | | | | | | |
| | d | Whether the agricultural land is irrigated or rain-fed (drop down to be provided) | | | | | | | |
| | 3 | Other exempt income (including exempt income of minor child) (please specify) | | | | | 3 | | |
| | 4 | Income claimed as not chargeable to tax as per DTAA | | | | | | | |
| | | Sl. No. | Amount of income | Nature of income | Country name & Code | Article of DTAA | Head of Income | Whether TRC obtained (Y/N) | |
| I | | | | | | | | | |
| II | | | | | | | | | |
| III | Total Income from DTAA claimed as not chargeable to tax | | | | | 4 | | | |
| 5 | Pass through income claimed as not chargeable to tax (Schedule PTI) | | | | | 5 | | | |
| 6 | Total (1+2+3+4+5) | | | | | 6 | | | |

| Schedule PTII | | Pass Through Income details from business trust or investment fund as per section 115UA, 115UB | | | | | | | | |
|---------------------|--|--|--|-----|-----------------------------|---------------------|---|------------------------|----------------------------|--|
| Sl. | Investment entity covered by section 115UA/115UB | Name of business trust/ investment fund | PAN of the business trust/ investment fund | Sl. | Head of income | Current Year income | Share of current year loss distributed by Investment fund | Net Income/ Loss 9=7-8 | TDS on such amount, if any | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | |
| PASS THROUGH INCOME | 1. (drop down to be provided) | | | i | House property | | | | | |
| | | | | ii | Capital Gains | | | | | |
| | | | | a | Short term | | | | | |
| | | | | a1 | Section 111A | | | | | |
| | | | | b | Long term | | | | | |
| | | | | b1 | Section 112A | | | | | |
| | | | | B2 | Sections other than 112A | | | | | |
| | | | | iii | Other Sources | | | | | |
| | | | | a | Dividend | | | | | |
| | | | | b | Others | | | | | |
| | | | | iv | Income claimed to be exempt | | | | | |
| | | | | A | u/s 10(23FBB) | | | | | |
| | | | | B | u/s | | | | | |
| | | | | C | u/s | | | | | |
| | 2. | | | | i | House property | | | | |
| | | | | | ii | Capital Gains | | | | |
| | | | | | A | Short term | | | | |
| | | | | | a1 | Section 111A | | | | |
| | | | | | B | Long term | | | | |
| | | | | | b1 | Section 112A | | | | |
| | | | | b2 | Sections other than 112A | | | | | |

| | | | | | | | | | | | | |
|---|--|--|--|--|--|-----|-----------------------------|--|--|--|--|--|
| | | | | | | iii | Other Sources | | | | | |
| | | | | | | 1 | Dividend | | | | | |
| | | | | | | 2 | Others | | | | | |
| | | | | | | iv | Income claimed to be exempt | | | | | |
| | | | | | | a | u/s 10(23FBB) | | | | | |
| | | | | | | b | u/s | | | | | |
| | | | | | | c | u/s | | | | | |
| NOTE ▶ Please refer to the instructions for filling out this schedule. | | | | | | | | | | | | |

| Schedule-TPSA | | Details of Tax on secondary adjustments as per section 92CE(2A) as per the schedule provided in e-filing utility | | | | | | |
|--|--------------------------|---|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| TAX ON SECONDARY ADJUSTMENTS AS PER SECTION 92CE(2A) | 1 | Amount of primary adjustments on which option u/s 92CE(2A) is exercised & such excess money has not been repatriated within the prescribed time (please indicate the total of adjustments made in respect of all the AYs) | | | | | | |
| | 2 | a | Additional Income tax payable @ 18% on above | | | | | |
| | | b | Surcharge @ 12% on "a" | | | | | |
| | | c | Health & Education cess on (a + b) | | | | | |
| | | d | Total Additional tax payable (a + b + c) | | | | | |
| | 3 | Taxes paid | | | | | | |
| | 4 | Net tax payable (2d-3) | | | | | | |
| | 5 | Date(s) of deposit of tax on secondary adjustments as per section 92CE(2A) | Date 1 (DD/MM/YYYY Y) | Date 2 (DD/MM/YYYY Y) | Date 3 (DD/MM/YYYY Y) | Date 4 (DD/MM/YYYY Y) | Date 5 (DD/MM/YYYY Y) | Date 6 (DD/MM/YYYY Y) |
| | 6 | Name of Bank and Branch | | | | | | |
| | 7 | BSR Code | | | | | | |
| 8 | Serial number of challan | | | | | | | |
| 9 | Amount deposited | | | | | | | |

| Schedule FSI | | | Details of Income from outside India and tax relief (available only in case of resident) | | | | | | | |
|---|-----|--|--|------------------------|------------------------|---|------------------------|---|---|--|
| INCOME FROM OUTSIDE INDIA | Sl. | Country Code (dropdown to be provided in the e-filing utility) | Taxpayer Identification Number | Sl. | Head of income | Income from outside India (included in PART-B-II) | Tax paid outside India | Tax payable on such income under normal provisions in India | Tax relief available in India (e)=(c) or (d) whichever is lower | Relevant article of DTAA if relief claimed u/s 90 or 90A |
| | | | | | (a) | (b) | (c) | (d) | (e) | (f) |
| | 1 | | | i | Salary | | | | | |
| | | | | ii | House Property | | | | | |
| | | | | iii | Business or Profession | | | | | |
| | | | | iv | Capital Gains | | | | | |
| | | | | v | Othersources | | | | | |
| | | | | Total | | | | | | |
| | 2 | | | i | Salary | | | | | |
| | | | | ii | House Property | | | | | |
| iii | | | | Business or Profession | | | | | | |
| iv | | | | Capital Gains | | | | | | |
| v | | | | Othersources | | | | | | |
| | | | Total | | | | | | | |
| NOTE ▶ Please refer to the instructions for filling out this schedule. | | | | | | | | | | |

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

| Schedule FA | | Details of Foreign Assets and Income from any source outside India | | | | | | | | | | |
|---------------------------|---|--|----------------|-------------------------------|----------------------------------|------------------|--------------------------------|---------------------------------|--|--------------------------------|--|--|
| DETAILS OF FOREIGN ASSETS | A1 | Details of Foreign Depository Accounts held (including any beneficial interest) at any time during the calendar year ending as on 31 st December 2023 | | | | | | | | | | |
| | Sl No | Country name | Country code | Name of financial institution | Address of financial institution | ZIP code | Account number | Status | Account opening date | Peak balance during the period | Closing balance | Gross interest paid/credited to the account during the period |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| | (i) | | | | | | | | | | | |
| | (ii) | | | | | | | | | | | |
| | A2 | Details of Foreign Custodial Accounts held (including any beneficial interest) at any time during the calendar year ending as on 31 st December 2023 | | | | | | | | | | |
| | Sl No | Country name | Country code | Name of financial institution | Address of financial institution | ZIP code | Account number | Status | Account opening date | Peak balance during the period | Closing balance | Gross amount paid/credited to the account during the period (drop down to be provided specifying nature of amount viz. interest/dividend/proceeds from sale or redemption of financial assets/ other income) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| | (i) | | | | | | | | | | | |
| | (ii) | | | | | | | | | | | |
| A3 | Details of Foreign Equity and Debt Interest held (including any beneficial interest) in any entity at any time during the calendar year ending as on 31 st December 2023 | | | | | | | | | | | |
| Sl No | Country name | Country code | Name of entity | Address of entity | ZIP code | Nature of entity | Date of acquiring the interest | Initial value of the investment | Peak value of investment during the period | Closing value | Total gross amount paid/credited with respect to the holding during the period | Total gross proceeds from sale or redemption of investment during the period |

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|-------|--|----------------------------|--|--|---|--|--|---|--|--|-------------------------|-------------------------|
| (i) | | | | | | | | | | | | |
| (ii) | | | | | | | | | | | | |
| A4 | Details of Foreign Cash Value Insurance Contract or Annuity Contract held (including any beneficial interest) at any time during the calendar year ending as on 31 st December 2023 | | | | | | | | | | | |
| Sl No | Country name | Country code | Name of financial institution in which insurance contract held | Address of financial institution | ZIP code | Date of contract | The cash value or surrender value of the contract | Total gross amount paid/credited with respect to the contract during the period | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | | | | |
| (i) | | | | | | | | | | | | |
| (ii) | | | | | | | | | | | | |
| B | Details of Financial Interest in any Entity held (including any beneficial interest) at any time during the calendar year ending as on 31 st December 2023 | | | | | | | | | | | |
| Sl No | Country Name and code | Zip Code | Nature of entity | Name and Address of the Entity | Nature of Interest- Direct/ Beneficial owner/ Beneficiary | Date since held | Total Investment (at cost) (in rupees) | Income accrued from such Interest | Nature of Income | Income taxable and offered in this return | | |
| | | | | | | | | | | Amount | Schedule where offered | Item number of schedule |
| (1) | 2(a) | 2(b) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| (i) | | | | | | | | | | | | |
| (ii) | | | | | | | | | | | | |
| C | Details of Immovable Property held (including any beneficial interest) at any time during the calendar year ending as on 31 st December 2023 | | | | | | | | | | | |
| Sl No | Country Name and code | ZIP Code | Address of the Property | Ownership- Direct/ Beneficial owner/ Beneficiary | Date of acquisition | Total Investment (at cost) (in rupees) | Income derived from the property | Nature of Income | Income taxable and offered in this return | | | |
| | | | | | | | | | | Amount | Schedule where offered | Item number of schedule |
| (1) | (2a) | (2b) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| (i) | | | | | | | | | | | | |
| (ii) | | | | | | | | | | | | |
| D | Details of any other Capital Asset held (including any beneficial interest) at any time during the calendar year ending as on 31 st December 2023 | | | | | | | | | | | |
| Sl No | Country Name and code | ZIP Code | Nature of Asset | Ownership- Direct/ Beneficial owner/ Beneficiary | Date of acquisition | Total Investment (at cost) (in rupees) | Income derived from the asset | Nature of Income | Income taxable and offered in this return | | | |
| | | | | | | | | | | Amount | Schedule where offered | Item number of schedule |
| (1) | (2a) | (2b) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| (i) | | | | | | | | | | | | |
| (ii) | | | | | | | | | | | | |
| E | Details of account(s) in which you have signing authority held (including any beneficial interest) at any time during the calendar year ending as on 31 st December 2023 and which has not been included in A to D above. | | | | | | | | | | | |
| Sl No | Name of the Institution in which the account is held | Address of the Institution | Country Name and Code | ZIP Code | Name of the account holder | Account Number | Peak Balance/ Investment during the year (in rupees) | Whether income accrued is taxable in your hands? | If (7) is yes, Income accrued in the account | If (7) is yes, Income offered in this return | Item number of schedule | |
| | | | | | | | | | | Amount | Schedule where offered | Item number of schedule |
| (1) | (2a) | (2b) | (3a) | (3b) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| (i) | | | | | | | | | | | | |
| (ii) | | | | | | | | | | | | |
| F | Details of trusts, created under the laws of a country outside India, in which you are a trustee, beneficiary or settlor | | | | | | | | | | | |

| SI No | Country Name and code | ZIP Code | Name and address of the trust | Name and address of trustees | Name and address of Settlor | Name and address of Beneficiaries | Date since position held | Whether income derived is taxable in your hands? | If (8) is yes, Income derived from the trust | If (8) is yes, Income offered in this return | Amount | Schedule where offered | Item number of schedule |
|--|-----------------------|----------|--|------------------------------|-----------------------------|-----------------------------------|--|--|--|--|--------|------------------------|-------------------------|
| (1) | (2a) | (2b) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | |
| (i) | | | | | | | | | | | | | |
| (ii) | | | | | | | | | | | | | |
| G Details of any other income derived from any source outside India which is not included in, - (i) items A to F above and, (ii) income under the head business or profession | | | | | | | | | | | | | |
| SI No | Country Name and code | ZIP Code | Name and address of the person from whom derived | Income derived | Nature of income | Whether taxable in your hands? | If (6) is yes, Income offered in this return | | | | | | |
| (1) | (2a) | (2b) | (3) | (4) | (5) | (6) | Amount | Schedule | Item number | | | | |
| (7) | (8) | (9) | | | | | | | | | | | |
| (i) | | | | | | | | | | | | | |
| (ii) | | | | | | | | | | | | | |
| NOTE ▶ Please refer to instructions for filling out this schedule. In case of an individual, not being an Indian citizen, who is in India on a business, employment or student visa, an asset acquired during any previous year in which he was non-resident is not mandatory to be reported in this schedule if no income is derived from that asset during the current previous year. | | | | | | | | | | | | | |

| Schedule 5A Information regarding apportionment of income between spouses governed by Portuguese Civil Code | | | | | |
|--|------------------------|----------------------------------|---|--|--|
| Name of the spouse | | | | | |
| PAN/Aadhaar No. of the spouse | | | | | |
| Whether books of account of spouse is audited u/s 44AB? or Whether your spouse is a partner of a firm whose accounts are required to be audited u/s 44AB under this Act? | | | | | Yes/No |
| Whether books of account of spouse is audited u/s 92E? or Whether your spouse is a partner of a firm whose accounts are required to be audited u/s 92E under this Act? | | | | | Yes/No |
| | Heads of Income | Receipts received under the head | Amount apportioned in the hands of the spouse | Amount of TDS deducted on income at (ii) | TDS apportioned in the hands of spouse |
| | (i) | (ii) | (iii) | (iv) | (v) |
| 1 | House Property | | | | |
| 2 | Business or profession | | | | |
| 3 | Capital gains | | | | |
| 4 | Other sources | | | | |
| 5 | Total | | | | |

| Schedule AL Assets and Liabilities at the end of the year (other than those included in Part A- BS) (applicable in a case where total income exceeds Rs.50 lakh) | | | | |
|--|--------------------------------------|--|----------------------|----------|
| DETAILS OF ASSETS AND LIABILITIES | A Details of immovable assets | | | |
| | Sl. No. | Description | Address | Pin code |
| | (1) | (2) | (3) | (4) |
| | (i) | | | |
| | (ii) | | | |
| | B Details of movable assets | | | |
| | Sl. No. | Description | Amount (cost) in Rs. | |
| | (1) | (2) | (3) | |
| | (i) | Jewellery, bullion etc. | | |
| | (ii) | Archaeological collections, drawings, painting, sculpture or any work of art | | |
| | (iii) | Vehicles, yachts, boats and aircrafts | | |
| | (iv) | Financial assets | Amount (cost) in Rs. | |
| | (a) | Bank (including all deposits) | | |
| | (b) | Shares and securities | | |
| | (c) | Insurance policies | | |

| | | |
|---|--|---|
| | (d) Loans and advances given | |
| | (e) Cash in hand | |
| C | Interest held in the assets of a firm or association of persons (AOP) as a partner or member thereof | |
| Sl. No. | Name and address of the firm(s)/ AOP(s) | PAN of the firm/ AOP |
| | | Assessee's investment in the firm/ AOP on cost basis |
| (1) | (2) | (3) |
| (i) | | |
| (ii) | | |
| D | Liabilities in relation to Assets at (A + B + C) | |
| NOTE ► Please refer to instructions for filling out this schedule. | | |

| | | |
|---|---------------------|--|
| Schedule GST INFORMATION REGARDING TURNOVER/GROSS RECEIPT REPORTED FOR GST | | |
| Sl. No. | GSTIN No(s). | Annual value of outward supplies as per the GST return(s) filed |
| (1) | (2) | (3) |
| NOTE ► Please furnish the information above for each GSTIN No. separately | | |

| | | | | | | | | | |
|---|---------|--|---|---|---|---|---|--|---|
| Schedule : Tax deferred on ESOP | | Information related to Tax deferred - relating to income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC | | | | | | | |
| PAN of the employer being an eligible startup | | | | | | | | | |
| DPIIT registration number of the employer | | | | | | | | | |
| DETAILS | | | Has any of the following events occurred during the previous year relevant to current assessment year | | | | | | |
| | Sl. No. | Assessment Year | Amount of Tax deferred brought forward | Such specified security or sweat equity shares were sold (i) Fully (ii) Partly (iii) Not sold | Specify the date and amount of tax attributed to such sale out of Col 3 (Details to be provided as per utility) | Specified security or sweat equity share? o Yes o No If yes, specify date | 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. If yes, specify date | Amount of tax payable in the current Assessment Year (to be populated from col 3 or 4 as the case maybe) | Balance amount of tax deferred to be carried forward to be next Assessment years Col (3- 7) |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | |
| | 1 | 2021-22 | Sl. No. 8 of Schedule ESOP for last year | | | | | | |
| | 2 | 2022-23 | Sl. No. 8 of Schedule ESOP for last year | | | (To be enabled from AY 2026-27) (Payment to be made in FY 2025-26) | | | |
| 3 | 2023-24 | Sl. No. 8 of Schedule ESOP for last year | | | | | | | |
| 4 | 2024-25 | | | | | | | | |

PART-B

| Part B – II | | Computation of total income | | |
|--------------|---|--|------|--|
| TOTAL INCOME | 1 | Salaries (6 of Schedule S) | 1 | |
| | 2 | Income from house property (3 of Schedule-HP) (enter nil if loss) | 2 | |
| | 3 | Profits and gains from business or profession | | |
| | i | Profit and gains from business other than speculative business and specified business (A37 of Schedule BP) (enter nil if loss) | 3i | |
| | ii | Profit and gains from speculative business (3(ii) of Table E of Schedule BP) (enter nil if loss and take the figure to schedule CFL) | 3ii | |
| | iii | Profit and gains from specified business (3(iii) of Table E of Schedule BP) (enter nil if loss and take the figure to schedule CFL) | 3iii | |
| | iv | Income chargeable to tax at special rates (3e, 3f & 3g of Schedule BP) | 3iv | |
| | v | Total (3i + 3ii + 3iii + 3iv) (enter nil if 3v is a loss) | 3v | |
| | 4 | Capital gains | | |
| | a | Short-term | | |
| | i | Short-term chargeable @ 15% (9ii of item E of schedule CG) | ai | |
| | ii | Short-term chargeable @ 30% (9iii of item E of schedule CG) | aii | |
| | iii | Short-term chargeable at applicable rate (9iv of item E of schedule CG) | aiii | |
| | iv | Short-term chargeable at special rates in India as per DTAA (9v of item E of Schedule CG) | aiv | |
| | v | Total Short-term (ai + aii + aiii + aiv) (enter nil if loss) | 4av | |
| | b | Long-term | | |
| | i | Long-term chargeable @ 10% (9vi of item E of schedule CG) | bi | |
| | ii | Long-term chargeable @ 20% (9vii of item E of schedule CG) | bii | |
| | iii | Long-term chargeable at special rates in India as per DTAA (9viii of item E of schedule CG) | biii | |
| | iv | Total Long-term (bi + bii + biii) (enter nil if loss) | 4biv | |
| | c | Sum of Short-term/Long-term capital gains (4av+4biv) (enter nil if loss) | 4c | |
| | d | Capital gain chargeable @ 30% u/s 115BBH (C2 of schedule CG) | 4d | |
| | e | Total capital gains (4c + 4d) | 4e | |
| | 5 | Income from other sources | | |
| a | Net income from other sources chargeable to tax at normal applicable rates (6 of Schedule OS) (enter nil if loss) | 5a | | |
| b | Income chargeable to tax at special rates (2 of Schedule OS) | 5b | | |
| c | Income from the activity of owning and maintaining race horses (8e of Schedule OS) (enter nil if loss) | 5c | | |
| d | Total (5a + 5b + 5c) (enter nil if loss) | 5d | | |
| 6 | Total of head wise income (1 + 2 + 3v + 4e + 5d) | 6 | | |
| 7 | Losses of current year to be set off against 6 (total of 2xvii, 3xvii and 4xvii of Schedule CYLA) | 7 | | |
| 8 | Balance after set off current year losses (6 – 7) (total of serial number (ii) to (xv) column 3 of Schedule CYLA + 5b + 3iv) | 8 | | |
| 9 | Brought forward losses to be set off against 8 (total of 2xvi, 3xvi and 4xvi of Schedule BFLA) | 9 | | |
| 10 | Gross Total income (8-9) (also total of serial no (i) to (xiv) of column 5 of Schedule BFLA + 5b + 3iv) | 10 | | |
| 11 | Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 10 | 11 | | |
| 12 | Deductions under Chapter VI-A | | | |
| a | Part-B, C and D of Chapter VI-A [(1 + 3) of Schedule VI-A and limited upto (total of i, ii, iii, iv, v, viii, xiii, xiv) of column 5 of BFLA] | 12a | | |

| | | | | |
|----|---|---|-----|--|
| | b | Part-C of Chapter VI-A [(2 of Schedule VI-A)] | 12b | |
| | c | Total (12a + 12b) [limited upto (10-11)] | 12c | |
| 13 | | Deduction u/s 10AA (c of Sch. 10AA) | 13 | |
| 14 | | Total income (10 - 12c - 13) | 14 | |
| 15 | | Income which is included in 14 and chargeable to tax at special rates (total of (i) of schedule SI) | 15 | |
| 16 | | Net agricultural income/ any other income for rate purpose (2v of Schedule EI) | 16 | |
| 17 | | Aggregate income (14-15+16) [applicable if (14-15) exceeds maximum amount not chargeable to tax] | 17 | |
| 18 | | Losses of current year to be carried forward (total of row xvi of Schedule CFL) | 18 | |
| 19 | | Deemed income under section 115JC (3 of Schedule AMT) | 19 | |

COMPUTATION OF TAX LIABILITY

| Part B – TII Computation of tax liability on total income | | | | | | | |
|---|--------------------------|---|---|--------|---|---------------------------------|----|
| COMPUTATION OF TAX LIABILITY | 1 | a | Tax payable on deemed total income under section 115JC (4 of Schedule AMT) | | | 1a | |
| | | b | Surcharge on (a) (if applicable) | | | 1b | |
| | | c | Health and Education Cess @ 4% on (1a+1b) above | | | 1c | |
| | | d | Total Tax Payable on deemed total income (1a+1b+1c) | | | 1d | |
| | 2 | Tax payable on total income | | | | | |
| | | a | Tax at normal rates on 17 of Part B-TI | | 2a | | |
| | | b | Tax at special rates (total of col. (ii) of Schedule-SI) | | 2b | | |
| | | c | Rebate on agricultural income [applicable if (14-15) of Part B-TI exceeds maximum amount not chargeable to tax] | | 2c | | |
| | | d | Tax Payable on Total Income (2a + 2b – 2c) | | | 2d | |
| | | e | Rebate under section 87A | | | 2e | |
| | | f | Tax payable after rebate (2d – 2e) | | | 2f | |
| | | g | Surcharge | | Surcharge computed before marginal relief | Surcharge after marginal relief | |
| | | | i @ 25% of 17(ii) of Schedule SI | 2gi | ia | | |
| | | | | 2g(ii) | | | |
| | | | ii @10% or 15%, as applicable (Refer Instructions) | 2gii | iaa | | |
| | | | iii On [(2f) – 17(ii) of Schedule SI- tax on income referred in 2G(ii) above]] | 2giii | | | |
| | | | iv Total (ia + iia) | | | 2giv | |
| | | H | Health and Education Cess @ 4% on (2F + 2Giv) | | | 2H | |
| | | I | Gross tax liability (2F+ 2Giv + 2H) | | | 2I | |
| | 3 | Gross tax payable (higher of 1d and 2I) | | | | | 3 |
| | 3a | Tax on income without including income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC (3-3b) | | | | | 3a |
| | 3b | Tax deferred - relatable to income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC | | | | | 3b |
| | 3c | Tax deferred from earlier years but payable during current AY (total of col 7 of schedule Tax deferred on ESOP) | | | | | 3c |
| | 4 | Credit under section 115JD of tax paid in earlier years (applicable if 2I is more than 1d) (5 of Schedule AMTC) | | | | | 4 |
| | 5 | Tax payable after credit under section 115JD (3a + 3c - 4) | | | | | 5 |
| | 6 | Tax relief | | | | | |
| | | a | Section 89 (Please ensure to submit Form 10E to claim this relief) | | 6a | | |
| | | b | Section 90/ 90A (2 of Schedule TR) | | 6b | | |
| | | c | Section 91 (3 of Schedule TR) | | 6c | | |
| | | d | Total (6a + 6b+ 6c) | | | 6d | |
| | 7 | Net tax liability (5 – 6d) (enter zero if negative) | | | | | 7 |
| 8 | Interest and fee payable | | | | | | |

| | | | | | | |
|---|---|---|------------------------------|----------------------------------|---|------------------|
| | a | Interest for default in furnishing the return (section 234A) | | 8a | | |
| | b | Interest for default in payment of advance tax (section 234B) | | 8b | | |
| | c | Interest for deferment of advance tax (section 234C) | | 8c | | |
| | d | Fee for default in furnishing return of income (section 234F) | | 8d | | |
| | e | Total Interest and Fee Payable (8a+8b+8c+8d) | | 8e | | |
| 9 | Aggregate liability (7 + 8e) | | | | 9 | |
| TAXES PAID | 10 | Taxes Paid | | | | |
| | a | Advance Tax (from column 5 of 17A) | | 10a | | |
| | b | IDS (total of column 5 of 18B and column 9 of 17C) | | 10b | | |
| | c | TCS (column 7(i) of 17D) | | 10c | | |
| | d | Self-Assessment Tax (from column 5 of 17A) | | 10d | | |
| e | Total Taxes Paid (10a+10b+10c+10d) | | 10e | | | |
| 11 | Amount payable (Enter if 9 is greater than 10e, else enter 0) | | | | 11 | |
| 12 | Refund (If 10e is greater than 9) (Refund, if any, will be directly credited into the bank account) | | | | 12 | |
| BANK ACCOUNT | 13 | Do you have a bank account in India (Non-Residents claiming refund with no bank account in India may select No) | | | | Select Yes or No |
| | i. | a) Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts) | | | | |
| | Sl. | IFS Code of the Bank in case of Bank Accounts held in India () | Name of the Bank | Account Number | Type of account (Dropdown to be provided by e-filing utility) | |
| | I | | | | | |
| | II | | | | | |
| Note: 1) All bank accounts held at any time are to be reported, except dormant A/c. 2) In case of multiple accounts the refund will be credited to one of the validated accounts after processing the return. Rows can be added as required | | | | | | |
| ii. | b) Non-residents, who are claiming income-tax refund and not having bank account in India may, at their option, furnish the details of one foreign bank account: | | | | | |
| | Sl. No. | SWIFT Code | Name of the Bank | Country of Location | IBAN | |
| | 1 | | | | | |
| 14 | Do you at any time during the previous year,- (i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or (ii) have signing authority in any account located outside India; or (iii) have income from any source outside India? <i>[applicable only in case of a resident] [Ensure Schedule FA is filled up if the answer is Yes]</i> | | | | <input type="radio"/> Yes <input type="radio"/> No | |
| 15 | If the return has been prepared by a Tax Return Preparer (TRP) give further details below: | | | | | |
| Identification No. of TRP | | Name of TRP | | Counter Signature of TRP | | |
| | | | | | | |
| If TRP is entitled for any reimbursement from the Government, amount thereof | | | | 16 | | |
| 17 | TAX PAYMENTS | | | | | |
| A | Details of payments of Advance Tax and Self-Assessment Tax | | | | | |
| ADVANCE/SELF-ASSESSMENT TAX | Sl No | BSR Code | Date of Deposit (DD/MM/YYYY) | Serial Number of Challan | Amount (Rs) | |
| | (1) | (2) | (3) | (4) | (5) | |
| | i | | | | | |
| | ii | | | | | |
| | iii | | | | | |
| iv | | | | | | |
| NOTE ▶ Enter the totals of Advance tax and Self-Assessment tax in Sl. No. 10a & 10d of Part B-TTI | | | | | | |
| B | Details of Tax Deducted at Source from Salary [As per Form 16 issued by Employer(s)] | | | | | |
| TDS ON SALARY | Sl No | Tax Deduction Account Number (TAN) of the Employer | Name of the Employer | Income chargeable under Salaries | Total tax deducted | |
| | (1) | (2) | (3) | (4) | (5) | |
| | I | | | | | |

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| II | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| NOTE ► Please enter total of column 5 in 10b of Part B-TTI | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| C Details of Tax Deducted at Source (TDS) on Income [As per Form 16 A issued or Form 16B/16C/16D/16E furnished by Deductor(s)] | | | | | | | | | | | | |
|--|---|---|--|-------------------------------------|--|-----------------------|--|----------------------|--|------------------|----------------------------------|------|
| Sl No | TDS credit relating to self /other person [spouse as per section 5A/other person as per rule 37BA(2)] | PAN/Aadhaar No. of Other Person (if TDS credit related to other person) | TAN of the Deductor/ PAN/ Aadhaar No. of Tenant/ Buyer | Unclaimed TDS brought forward (b/f) | TDS of the current Financial Year (TDS Deducted during the FY 2023-24) | | TDS credit being claimed this Year (only if corresponding income is being offered for tax this year, not applicable if TDS is deducted u/s 194N) | | Corresponding Receipt/withdrawals offered | | TDS credit being carried forward | |
| | | | | Fin. Year in which deducted | TDS b/f | Deducted in own hands | Deducted in the hands of spouse as per section 5A or any other person as per rule 37BA(2) (if applicable) | Claimed in own hands | Claimed in the hands of spouse as per section 5A or any other person as per rule 37BA(2) (if applicable) | Gross Amount | Head of Income | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| | | | | | | | Income TDS | | Income TDS | PAN/ Aadhaar No. | | |
| i | | | | | | | | | | | | |
| NOTE ► Please enter total of column 9 in 10b of Part B- TTI | | | | | | | | | | | | |

| D Details of Tax Collected at Source (TCS) [As per Form 27D issued by the Collector(s)] | | | | | | | | | | |
|---|---|--|---|-------------------------------------|------------|------------------------------|---|------------------------------------|---|----------------------------------|
| Sl. No. | TCS credit relating to self /other person [spouse as per section 5A/ other person as per rule 37i(1)] | Tax Deduction and Tax Collection Account Number of the Collector | PAN of other Person (if TCS credit related to other person) | Unclaimed TCS brought forward (b/f) | | TCS of the current fin. Year | | TCS credit being claimed this Year | | TCS credit being carried forward |
| | | | | Fin. Year in which collected | Amount b/f | Collected in own hands | Collected in the hands of spouse as per section 5A or any other person as per rule 37i(1) (if applicable) | Claimed in own hands | Claimed in the hands of spouse as per section 5A or any other person as per rule 37i(1) (if applicable) | |
| | | | | | | | | | | |
| (1) | 2(ii) | (2)(ii) | (3) | (4) | (5) | 6(i) | (6)(ii) | 7(i) | (7)(ii) | (8) |
| | | | | | | | | | TCS PAN | |
| i | | | | | | | | | | |
| NOTE ► Please enter total of column (7)(i) in 10c of Part B-TTI | | | | | | | | | | |

VERIFICATION

| | | | |
|--|-------|--|----------------|
| I, _____ son/ daughter of _____ 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 is in accordance with the provisions of the Income-tax Act, 1961. | | | |
| I further declare that I am making returns in my capacity as _____ (drop down to be provided) and I am also competent to make this return and verify it. I am holding permanent account number _____ (if allotted) (Please see instruction). I further declare that the critical assumptions specified in the agreement have been satisfied and all the terms and conditions of the agreement have been complied with. (Applicable in a case where return is furnished under section 92CD) | | | |
| Date | Place | | Sign here → ”; |

(c) for FORM ITR-5, the following FORM shall be substituted, namely: —

| FORM | ITR-5 | INDIAN INCOME TAX RETURN [For persons other than- (i) individual, (ii) HUF, (iii) company and (iv) person filing Form ITR-7] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions) | Assessment Year | | | | | | |
|------|-------|--|-----------------|---|---|---|---|---|---|
| | | | 2 | 0 | 2 | 4 | - | 2 | 5 |

| Part A-GEN | | GENERAL | |
|----------------------|---|--|---|
| PERSONAL INFORMATION | (A1) Name | | (A2) PAN |
| | (A3) Is there any change in the name? If yes, please furnish the old name | | (A4) Limited Liability Partnership Identification Number (LLPIN) issued by MCA, if applicable |
| | (A7) Flat/Door/Block No | (A8) Name of Premises/Building/Village | (A5) Date of formation (DDMMYYYY) |
| | (A6) Date of commencement of business (DD/MM/YYYY) | | |
| | (A9) Road/Street/Post Office | (A10) Area/Locality | Status (firm-Is sub-status- Partnership Firm, LLP, local authority-2, AOP/BOI- 3 sub-status- other cooperative bank, other cooperatives society, society registered under society registration Act, 1860 or any other Law corresponding to that state, Primary agricultural credit society/cooperative bank, Rural development bank, Business trust, investment fund, Trust other than trust eligible to file Return in ITR 7, any other AOP/BOI,, artificial juridical person-4, sub-status- Estate of the deceased, Estate of the insolvent, Other AJP), <input type="checkbox"/> |
| | (A11) Town/City/District | (A12) State | (A13) Pin code/Zip code |
| | (A14) Country | | |
| | (A15) Office Phone Number with STD code/ Mobile No. 1 | | (A16) Mobile No. 2 |
| | (A17) Email Address -1 | | (A18) Email Address -2 |
| | A19(a) | Due date for filing return of income [Dropdown to be provided]: 1. 31st July 2. 31st October 3. 30th November | |
| FILING STATUS | A19(a) | (1) Filed u/s (Tick) [Please see instruction] <input type="checkbox"/> 139(1)-On or before due date, <input type="checkbox"/> 139(4)-After due date, <input type="checkbox"/> 139(5)-Revised Return, <input type="checkbox"/> 92CD-Modified return, <input type="checkbox"/> 119(2)(b)- after condonation of delay. | |
| | | (2) Or Filed in response to notice u/s <input type="checkbox"/> 139(9), <input type="checkbox"/> 142(1), <input type="checkbox"/> 148, <input type="checkbox"/> 153C | |
| | | (3) Whether you are a business trust? <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| | | (4) Whether you are an investment fund referred to in section 115UB? <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| | (b) | If revised/Defective/ in response to notice for Modified, then enter Receipt No. and Date of filing original return (DD/MM/YYYY) / / | |
| (c) | If filed in response to a notice u/s 139(9)/142(1)/148/153C or order u/s 119(2)(b), enter Unique Number/ Document Identification Number (DIN) and date of such notice/order, or if filed u/s 92CD enter date of advance pricing agreement (unique number) / / | | |

| | | | | | | | |
|--------|--|---|--|--|---------------------------------|------------------------------------|-----------------|
| (di) | Have you exercised the option u/s 115BAC(6) of Opting out of new tax regime? (default is "No") <input type="checkbox"/> No <input type="checkbox"/> Yes, within the due date <input type="checkbox"/> Yes, but beyond the due date (If option other than 'No' is selected, please furnish date of filing and Acknowledgement number of form 10-IEA) Note -For Opting out, option in form 10-IEA should be exercised on or before the due date for filing return u/s 139(1) | | | | | | |
| (dii) | Have you opted for tax regime u/s 115BAD? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish the AY in which said option is exercised for the first time along with date of filing of Form 10-IF & acknowledgment number. | | | | | | |
| (diii) | If "No", Option for current assessment year <input type="checkbox"/> Not opting <input type="checkbox"/> opting it now . If "opting it now", please furnish | | Date of filing of form 10-IF DD/MM/YYYY | | Acknowledgement number: | | |
| (div) | Are you a new manufacturing co-operative society opting for taxation u/s 115BAE? <input type="checkbox"/> Yes <input type="checkbox"/> No (If yes, please furnish date of filing of Form 10-IFA & acknowledgment number) Note -Option in form 10-IFA should be exercised on or before the due date for filing return u/s 139(1) | | | | | | |
| (e) | Residential Status (Tick) <input checked="" type="checkbox"/> Resident <input type="checkbox"/> Non-Resident | | | | | | |
| (f) | Whether assessee has a unit in an International Financial Services Centre and derives income solely in convertible foreign exchange? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | |
| (g) | Whether you are recognized as start up by DPIIT | | | <input type="checkbox"/> Yes <input type="checkbox"/> No | | | |
| (h) | If yes, please provide start up recognition number allotted by the DPIIT | | | | | | |
| (i) | Whether certificate from inter-ministerial board for certification is received? | | | <input type="checkbox"/> Yes <input type="checkbox"/> No | | | |
| (j) | If yes, please provide the certification number | | | | | | |
| (k) | Whether you are recognized as MSME | | | <input type="checkbox"/> Yes <input type="checkbox"/> No | | | |
| (l) | If yes, please provide registration number allotted as per MSMED Act, 2006 | | | | | | |
| (m) | In the case of non-resident, is there a permanent establishment (PE) in India (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | |
| (n) | In the case of non-resident, is there a significant economic presence (SEP) in India as defined in Explanation (2A) to section 9(1) (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, please provide details of (a) aggregate of payments arising from the transaction or transactions during the previous year as referred in Explanation 2A(a) to Section 9(1)(i) (b) number of users in India as referred in Explanation 2A(b) to Section 9(1)(i) | | | | | | |
| (o) | Whether you are an FII / FPI? Yes/No If yes, please provide SEBI Regn. No. | | | | | | |
| (p) | Whether this return is being filed by a representative assessee? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information - | | | | | | |
| | (1) | Name of the representative assessee | | | | | |
| | (2) | Capacity of the Representative (drop down to be provided) | | | | | |
| | (3) | Address of the representative assessee | | | | | |
| | (4) | Permanent Account Number (PAN)/Aadhaar No. of the representative assessee | | | | | |
| (q) | Whether you are Partner in a firm? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information | | | | | | |
| | Name of Firm | | PAN | | | | |
| | | | | | | | |
| (r) | Whether you have held unlisted equity shares at any time during the previous year? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information in respect of equity shares | | | | | | |
| | Name of company | Type of company | PAN | Opening balance | Shares acquired during the year | Shares transferred during the year | Closing balance |

[illegible]

| | | | | | | | | | | | | | | | | |
|-------------------|--------|---|---|--|--|--|--|--|---|--|--|-----------------|------------------------|--|--|--|
| | s | Legal Entity Identifier (LEI) details (mandatory if refund is 50 Crores or more) | | | | | | | | | | | | | | |
| | | LEI Number | | | | | | | | | | Valid upto date | | | | |
| AUDIT INFORMATION | a | Whether liable to maintain accounts as per section 44AA? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | | | | | | |
| | a2 | Whether assessee is declaring income only under section 44AD/44ADA/44AE/44BB/44BBA (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | | | | | | |
| | a2i | If No, whether during the year Total sales/turnover/gross receipts of business is between Rs.1 crore and Rs.10 crores? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No turnover does not exceed 1 crore <input type="checkbox"/> turnover exceeds 10 crores | | | | | | | | | | | | | | |
| | a2ii | If Yes is selected at a2i, whether aggregate of all amounts received including amount received for sales, turnover or gross receipts or on capital account such as capital contribution, loans etc. during the previous year, in cash, & non-a/c payee cheque/DD does not exceed five per cent of the said amount? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | | | | | | |
| | a2iii | If Yes is selected at a2i, whether aggregate of all payments made including amount incurred for expenditure or on capital account such as asset acquisition, repayment of loans etc. & non-a/c payee cheque/DD during the previous year, in cash, does not exceed five per cent of the said payment? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | | | | | | |
| | b | Whether liable for audit under section 44AB? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | | | | | | |
| | | If Yes is selected at (b), mention by virtue of which of the following conditions: | | | | | | | | | | | | | | |
| | bi | Sales, turnover or gross receipts exceeds the limits specified under section 44AB (Tick) <input checked="" type="checkbox"/> | | | | | | | | | | | | | | |
| | bii | Assessee falling u/s 44AD/44ADA/44AE/44BB but not offering income on presumptive basis (Tick applicable section) <input checked="" type="checkbox"/> <input type="checkbox"/> 44AD, <input type="checkbox"/> 44ADA, <input type="checkbox"/> 44AE, <input type="checkbox"/> 44BB | | | | | | | | | | | | | | |
| | biii | Others (Tick) <input checked="" type="checkbox"/> | | | | | | | | | | | | | | |
| | c | If (b) is Yes, whether the accounts have been audited by an accountant? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | | | | | | |
| | | If Yes, furnish the following information - | | | | | | | | | | | | | | |
| | | (i) | Date of furnishing of the audit report (DD/MM/YYYY) / / | | | | | | | | | | | | | |
| | | (ii) | Name of the auditor signing the tax audit report | | | | | | | | | | | | | |
| | | (iii) | Membership no. of the auditor | | | | | | | | | | | | | |
| | (iv) | Name of the auditor (proprietorship/ firm) | | | | | | | | | | | | | | |
| | (v) | Proprietorship/firm registration number | | | | | | | | | | | | | | |
| | (vi) | Permanent Account Number (PAN)/Aadhaar No. of the auditor (proprietorship/ firm) | | | | | | | | | | | | | | |
| | (vii) | Date of audit report | | | | | | | | | | | | | | |
| | (viii) | Acknowledgement number of the audit report | | | | | | | | | | | | | | |
| | (ix) | UDIN | | | | | | | | | | | | | | |
| | di | Are you liable for Audit u/s 92E? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | | | | | | |
| | dii | If (di) is Yes, whether the accounts have been audited u/s 92E? | | | | | <input type="checkbox"/> Yes <input type="checkbox"/> No | | Date of furnishing audit report? DD/MM/YYYY | | | | Acknowledgement number | | | |
| | diii | If liable to furnish other audit report under the Income-tax Act, mention whether have you furnished such report. If yes, please provide the details as under/ (Please see Instructions) | | | | | | | | | | | | | | |
| | | <div style="display: flex; justify-content: space-between;"> <div> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> </div> <div> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> </div> </div> | | | | | | | | | | | | | | |
| | | <div style="display: flex; justify-content: space-between;"> <div>Sl. No.</div> <div>Section Code</div> <div>Date (DD/MM/YYYY)</div> <div>Acknowledgement Number</div> </div> | | | | | | | | | | | | | | |

| | | | | | | | | | |
|---|---|--|--------------------------------------|------------------|--|--|---|--|----------------------------|
| | | | | | | | | | |
| | | | | | | | | | |
| PARTNERS/MEMBERS/TRUST INFORMATION | e | If liable to audit under any Act other than the Income-tax Act, mention the Act, section and date of furnishing the audit report | | | | | | | |
| | | Act and section | | (DD/MM/YY) | | Act and section | | (DD/MM/YY) | |
| | A | Whether there was any change during the previous year in the partners/members of the firm/AOP/BOI (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (In case of societies and cooperative banks give details of Managing Committee) If Yes, provide the details in respect of admitted / retired partners. | | | | | | | |
| | | Sl. No. | Name of the Partner/member | Admitted/Retired | PAN | Date of admission/retirement | Remuneration paid / payable in case of retiring partner (in the case of a firm) | Percentage of share (if determinate) | |
| | | 1. | | | | | | | |
| | | 2. | | | | | | | |
| | B | Is any member of the AOP/BOI/executor of AJP a foreign company? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | |
| | C | If Yes, mention the percentage of share of the foreign company in the AOP/BOI/executor of AJP <input type="checkbox"/> <input type="checkbox"/> | | | | | | | |
| | D | Whether total income of any member of the AOP/BOI/executor of AJP (excluding his share from such association or body or executor of AJP) exceeds the maximum amount which is not chargeable to tax in the case of that member? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | |
| | E | Particulars of persons who were partners/members in the firm/AOP/BOI or settlor/trustee/beneficiary in the trust or executors in the case of estate of deceased / estate of insolvent as on 31 st day of March, 2024 or date of dissolution | | | | | | | |
| | S.No | Name and Address | Percentage of share (if determinate) | PAN | Aadhaar Number/ Enrolment Id (if eligible for Aadhaar) | Designated Partner Identification Number, in case partner in LLP | Status (see instructions) | Rate of Interest on Capital | Remuneration paid/ payable |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| For persons referred to in section 160(1)(ii) or (iv) | F | To be filled in case of persons referred to in section 160(1)(iii) or (iv) | | | | | | | |
| | 1 | Whether shares of the beneficiary are determinate or known? | | | | | | <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| | 2 | Whether the person referred in section 160(1)(iv) has Business Income? | | | | | | <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| | 3 | Whether the person referred in section 160(1)(iv) is declared by a Will and/or is exclusively for the benefit of any dependent relative of the settlor and/or is the only trust declared by the settlor? | | | | | | <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| | 4 | Please furnish the following details (as applicable): | | | | | | | |
| | (i) | Whether all the beneficiaries have income below basic exemption limit? | | | | | | <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| | (ii) | Whether the relevant income or any part thereof is receivable under a trust declared by any person by will and such trust is the only trust so declared by him? | | | | | | <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| (iii) | Whether the trust is non-testamentary trust created before 01-03-1970 for the exclusive benefit of relatives/member of HUF of the settlor mainly dependent on him/Family? | | | | | | <input type="checkbox"/> Yes <input type="checkbox"/> No | | |

| | | | | | |
|--------------------|--------|---|---|--|--|
| NATURE OF BUSINESS | | (iv) | Whether the trust is created on behalf of a provident fund, superannuation fund, gratuity fund, pension fund or any other fund created bona fide by a person carrying on Business or profession exclusive for the employees in such Business or Profession? | | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| | G | Nature of business or profession, if more than one business or profession, indicate the three main activities/ products (Other than those declaring income under sections 44AD, 44ADA and 44AE) | | | |
| | S.N o. | Code | Trade name of the business, if any | | Description |
| | (i) | [Please see instruction] | | | |
| | (ii) | | | | |

| | | | | | | |
|---|---|--|------|----|----|--|
| Part A-BS | | BALANCE SHEET AS ON 31 ST DAY OF MARCH, 2024 OR DATE OF DISSOLUTION (fill items A and B in a case where regular books of account are maintained, otherwise fill item C) | | | | |
| SOURCES OF FUNDS | A Sources of Funds | | | | | |
| | 1 Partners' / members' fund | | | | | |
| | a Partners' / members' capital | | | | a | |
| | b Reserves and Surplus | | | | | |
| | i Revaluation Reserve | | bi | | | |
| | ii Capital Reserve | | bii | | | |
| | iii Statutory Reserve | | biii | | | |
| | iv Any other Reserve | | biv | | | |
| | v Credit balance of Profit and loss account | | bv | | | |
| | vi Total (bi + bii + biii + biv + bv) | | bvi | | | |
| | c Total partners' / members' fund (a + bvi) | | | | 1c | |
| | 2 Loan funds | | | | | |
| | a Secured loans | | | | | |
| | i Foreign Currency Loans | | ai | | | |
| | ii Rupee Loans | | | | | |
| | A From Banks | | iiA | | | |
| | B From others | | iiB | | | |
| | C Total (iiA + iiB) | | iiC | | | |
| | iii Total secured loans (ai + iiC) | | aiii | | | |
| | b Unsecured loans (including deposits) | | | | | |
| | i Foreign Currency Loans | | bi | | | |
| | ii Rupee Loans | | | | | |
| | A From Banks | | iiA | | | |
| | B From persons specified in section 40A(2)(b) of the I. T. Act | | iiB | | | |
| | C From others | | iiC | | | |
| D Total Rupee Loans (iiA + iiB + iiC) | | iiD | | | | |
| iii Total unsecured loans (bi + iiD) | | Biii | | | | |
| c Total Loan Funds (aiii + biii) | | | | 2c | | |
| 3 Deferred tax liability | | | | | 3 | |
| 4 Advances | | | | | | |
| i From persons specified in section 40A(2)(b) of the I. T. Act | | i | | | | |
| ii From others | | ii | | | | |
| iii Total Advances (I + ii) | | 4iii | | | | |
| 5 Sources of funds (1c + 2c + 3 + 4iii) | | | | 5 | | |

| | | | | | |
|----------------------|---|---|-----|-------|--|
| APPLICATION OF FUNDS | B | Application of funds | | | |
| | 1 | Fixed assets | | | |
| | a | Gross Block | 1a | | |
| | b | Depreciation | 1b | | |
| | c | Net Block (a – b) | 1c | | |
| | d | Capital work-in-progress | 1d | | |
| | e | Total (1c + 1d) | | 1e | |
| | 2 | Investments | | | |
| | a | Long-term investments | | | |
| | i | Investment in property | i | | |
| | ii | Equity instruments | | | |
| | A | Listed equities | iiA | | |
| | B | Unlisted equities | iiB | | |
| | C | Total | iiC | | |
| | iii | Preference shares | iii | | |
| | iv | Government or trust securities | iv | | |
| | v | Debenture or bonds | v | | |
| | vi | Mutual funds | vi | | |
| | vii | Others | vii | | |
| | viii | Total Long-term investments (i + iiC + iii + iv + v + vi + vii) | | aviii | |
| | b | Short-term investments | | | |
| | i | Equity instruments | | | |
| | A | Listed equities | iA | | |
| | B | Unlisted equities | iB | | |
| | C | Total | iC | | |
| | ii | Preference shares | ii | | |
| | iii | Government or trust securities | iii | | |
| | iv | Debenture or bonds | iv | | |
| | v | Mutual funds | v | | |
| | vi | Others | vi | | |
| | vii | Total Short-term investments (iC + ii + iii + iv + v + vi) | | bvii | |
| | c | Total investments (aviii + bvii) | | 2c | |
| | 3 | Current assets, loans and advances | | | |
| a | Current assets | | | | |
| i | Inventories | | | | |
| A | Raw materials | iA | | | |
| B | Work-in-progress | iB | | | |
| C | Finished goods | iC | | | |
| D | Stock-in-trade (in respect of goods acquired for trading) | iD | | | |
| E | Stores consumables including packing material | iE | | | |
| F | Loose tools | iF | | | |
| G | Others | iG | | | |
| H | Total (iA + iB + iC + iD + iE + iF + iG) | | iH | | |
| ii | Sundry Debtors | | | | |
| A | Outstanding for more than one year | iiA | | | |
| B | Others | iiB | | | |
| C | Total Sundry Debtors | | iiC | | |

| | | | | | | | | |
|-----------------|--|--|------|-----|---|------|-----|--|
| NO ACCOUNT CASE | | | | iii | Cash and bank balances | | | |
| | | | | A | Balance with banks | iiiA | | |
| | | | | B | Cash-in-hand | iiiB | | |
| | | | | C | Others | iiiC | | |
| | | | | D | Total Cash and cash equivalents (iiiA + iiiB + iiiC) | iiiD | | |
| | | | | iv | Other Current Assets | | aiv | |
| | | | | v | Total current assets (iiH + iiC + iiiD + aiv) | | av | |
| | | | | b | Loans and advances | | | |
| | | | | i | Advances recoverable in cash or in kind or for value to be received | bi | | |
| | | | | ii | Deposits, loans and advances to corporate and others | bii | | |
| | | | | iii | Balance with Revenue Authorities | biii | | |
| | | | | iv | Total (bi + bii + biii) | biv | | |
| | | | | v | Loans and advances included in biv which is | | | |
| | | | | a | for the purpose of business or profession | va | | |
| | | | | b | not for the purpose of business or profession | vb | | |
| | | | | c | Total (av + biv) | | 3c | |
| | | | | d | Current liabilities and provisions | | | |
| | | | | i | Current liabilities | | | |
| | | | | A | Sundry Creditors | | | |
| | | | | 1 | Outstanding for more than one year | 1 | | |
| | | | | 2 | Others | 2 | | |
| | | | | 3 | Total (1 + 2) | A3 | | |
| | | | | B | Liability for leased assets | iB | | |
| | | | | C | Interest Accrued and due on borrowings | iC | | |
| | | | | D | Interest accrued but not due on borrowings | iD | | |
| | | | | E | Income received in advance | iE | | |
| | | | | F | Other payables | iF | | |
| | | | | G | Total (A3 + iB + iC + iD + iE + iF) | iG | | |
| | | | | ii | Provisions | | | |
| | | | | A | Provision for Income Tax | iiA | | |
| B | Provision for Leave encashment/Superannuation/Gratuity | iiB | | | | | | |
| C | Other Provisions | iiC | | | | | | |
| D | Total (iiA + iiB + iiC) | iiE | | | | | | |
| iii | Total (iE + iiD) | | diii | | | | | |
| e | Net current assets (3c - diii) | | 3e | | | | | |
| 4 | a | Miscellaneous expenditure not written off or adjusted | 4a | | | | | |
| | b | Deferred tax asset | 4b | | | | | |
| | c | Debit balance in Profit and loss account/accumulated balance | 4c | | | | | |
| | d | Total (4a + 4b + 4c) | 4d | | | | | |
| 5 | Total, application of funds (1e + 2c + 3e + 4d) | | 5 | | | | | |
| | C | In a case where regular books of account of business or profession are not maintained, furnish the following information as on 31 st day of March, 2024, in respect of business or profession | | | | | | |
| | 1 | Amount of total sundry debtors | C1 | | | | | |
| | 2 | Amount of total sundry creditors | C2 | | | | | |

| | | | | |
|--|---|--------------------------------|----|--|
| | 3 | Amount of total stock-in-trade | C3 | |
| | 4 | Amount of the cash balance | C4 | |

| | | | | |
|-------------------------------------|--|--|--|--|
| Part A—Manufacturing account | Manufacturing Account for the financial year 2023-24 (fill items 1 to 3 in a case where regular books of account are maintained, otherwise fill items 62 to 66 as applicable) | | | |
|-------------------------------------|--|--|--|--|

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

| | | | | |
|-------------------------------|---|--|--|--|
| Part A—Trading Account | Trading Account for the financial year 2023-24 (fill items 4 to 12 in a case where regular books of account are maintained, otherwise fill items 62 to 66 as applicable) | | | |
|-------------------------------|---|--|--|--|

| | | | | |
|----------------------------|----|---|--|------|
| CREDITS TO TRADING ACCOUNT | 4 | Revenue from operations | | |
| | A | Sales/ Gross receipts of business (net of returns and refunds and duty or tax, if any) | | |
| | | i | Sale of goods | i |
| | | ii | Sale of services | ii |
| | | iii | Other operating revenues (specify nature and amount) | |
| | | a | | iiia |
| | | b | | iiib |
| | | c | Total (iiia + iiib) | iiic |
| | iv | Total (i + ii + iiic) | | Aiv |
| | B | Gross receipts from Profession | | B |
| | C | Duties, taxes and cess received or receivable in respect of goods and services sold or supplied | | |
| | | i | Union Excise duties | i |
| | | ii | Service tax | ii |
| | | iii | VAT/ Sales tax | iii |
| | iv | Central Goods & Service Tax (CGST) | | iv |

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

| Part A-P&L | | Profit and Loss Account for the financial year 2023-24 (fill items 13 to 60 in a case where regular books of account are maintained, otherwise fill items 62 to 66 as applicable) | | | |
|------------------------------------|------|---|------|--|----|
| CREDITS TO PROFIT AND LOSS ACCOUNT | 13 | Gross profit transferred from Trading Account (12+12b) | | | 13 |
| | 14 | Other income | | | |
| | i | Rent | i | | |
| | ii | Commission | ii | | |
| | iii | Dividend income | iii | | |
| | iv | Interest income | iv | | |
| | v | Profit on sale of fixed assets | v | | |
| | vi | Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT) | vi | | |
| | vii | Profit on sale of other investment | vii | | |
| | viii | Gain (loss) on account of foreign exchange fluctuation u/s 43AA | viii | | |
| | ix | Profit on conversion of inventory into capital asset u/s 28(via) (FMV of inventory as on the date of conversion) | ix | | |

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

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

| | | | | | | | |
|---|---|---|--|--|---|------|--|
| | i | Paid outside India, or paid in India to a non-resident other than a company or to a foreign company | | i | | | |
| | ii | To others | | ii | | | |
| | iii | Total (i+ii) | | | 52iii | | |
| | 53 | Depreciation and amortisation | | | | 53 | |
| | 54 | Net profit before taxes (51 – 52iii – 53) | | | | 54 | |
| | 55 | Provision for current tax | | | | 55 | |
| PROVISIONS PROVISION FOR TAX AND APPROPRIATIONS | 56 | Provision for Deferred Tax | | | | 56 | |
| | 57 | Profit after tax (54 – 55 – 56) | | | | 57 | |
| | 58 | Balance brought forward from previous year | | | | 58 | |
| | 59 | Amount available for appropriation (57 + 58) | | | | 59 | |
| | 60 | Transferred to reserves and surplus | | | | 60 | |
| | 61 | Balance carried to balance sheet in proprietor's account (59 – 60) | | | | 61 | |
| | 62 | COMPUTATION OF PRESUMPTIVE BUSINESS INCOME UNDER SECTION 44AD (Only for Resident Partnership Firm other than LLP) | | | | | |
| PRESUMPTIVE INCOME CASES | SR.NO. | Name of Business | | Business code | Description | | |
| | (i) | Gross Turnover or Gross Receipts (IA + IB + IC) (62i limited to Rs. 2 Crores, however if 62iB is less than or equal to 5% of 62i then the limit under 62i is extended to Rs. 3 Crores.) | | | | 62i | |
| | A | Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system or other prescribed electronic modes received before specified date | | IA | | | |
| | B | Receipts in Cash | | IB | | | |
| | C | Any mode other than A and B | | IC | | | |
| | (ii) | Presumptive Income under section 44AD (IIA + IIB) | | | | 62ii | |
| | A | 6% of 62iA, or the amount claimed to have been earned, whichever is higher | | IIA | | | |
| | B | 8% of (62iB + 62iC), or the amount claimed to have been earned, whichever is higher | | IIB | | | |
| | NOTE—If income is less than the above percentage of Gross Receipts/Turnover, it is mandatory to maintain books of account and have a tax audit under section 44AB | | | | | | |
| | 63 | COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44ADA (Only for Resident Partnership Firm other than LLP) | | | | | |
| SR.NO. | Name of Business | | Business code | Description | | | |
| (i) | Gross Receipts (63i limited to Rs. 50 Lakh, however if 63iB is less than or equal to 5% of 63i then limit under 63i is extended to Rs. 75 Lakh) | | | | 63i | | |
| A | Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or prescribed electronic modes received before specified date | | IA | | | | |
| B | Receipts in Cash | | IB | | | | |
| C | Any mode other than A and B | | IC | | | | |
| (ii) | Presumptive Income under section 44ADA (50% of 63i, or the amount claimed to have been earned, whichever is higher) | | | | 63ii | | |
| NOTE—If income is less than 50% of Gross Receipts, it is mandatory to maintain books of account and have a tax audit under section 44AB | | | | | | | |
| 64 | COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE | | | | | | |
| SR.NO. | Name of Business | | Business code | Description | | | |
| | | | | | | | |
| | Registration No. of goods carriage | Whether owned/leased/hired | Tonnage capacity of goods carriage (in MT) | Number of months for which goods carriage was owned/leased/hired by assessee | Presumptive income u/s 44AE for the goods carriage (Computed @ Rs.1000 per ton per month in case tonnage exceeds 12MT, or else @ Rs.7500 per month) or the amount claimed to have been actually earned, whichever is higher | | |

| | (i) | (1) | (2) | (3) | (4) | (5) | | |
|-----------------|--|--|---|-----|-----|-----|---------|--|
| | (a) | | | | | | | |
| | (b) | | | | | | | |
| | | Total | | | | | | |
| | Add row options as necessary | | | | | | | |
| | (ii) | Total presumptive income from goods carriage u/s 44AE [total of column (5) of table 64(i)] | | | | | 64(ii) | |
| | (iii) | Less: Salary/Remuneration to Partners of the firm | | | | | 64(iii) | |
| | (iv) | Total Presumptive Income u/s 44AE (ii-iii) | | | | | 64(iv) | |
| | NOTE—If the profits are lower than prescribed under S.44AE or the number of goods carriage owned at any time during the year exceeds 10, it is mandatory to maintain books of account and have a tax audit under 44AB. | | | | | | | |
| NO ACCOUNT CASE | 65 | IF REGULAR BOOKS OF ACCOUNT OF BUSINESS OR PROFESSION ARE NOT MAINTAINED, furnish the following information for previous year 2023-24 in respect of business or profession - | | | | | | |
| | | (i) For assessee carrying on Business | | | | | | |
| | | a | Gross receipts (a1 + a2) | | | | ia | |
| | | 1 | Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system or other prescribed electronic modes received before specified date | | | | a1 | |
| | | 2 | Any other mode | | | | a2 | |
| | | b | Gross profit | | | | ib | |
| | | c | Expenses | | | | ic | |
| | | d | Net profit | | | | 65i | |
| | | (ii) For assessee carrying on Profession | | | | | | |
| | | a | Gross receipts (a1 + a2) | | | | iiia | |
| | | 1 | Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system or other prescribed electronic modes received before specified date | | | | a1 | |
| | | 2 | Any other mode | | | | a2 | |
| | | b | Gross profit | | | | iiib | |
| | | c | Expenses | | | | iiic | |
| | | d | Net profit | | | | 65ii | |
| | (iii) | Total profit (65i + 65ii) | | | | | 65iii | |
| | 66 | i | Turnover from speculative activity | | | | 66i | |
| | | ii | Gross Profit | | | | 66ii | |
| | | iii | Expenditure, if any | | | | 66iii | |
| | | iv | Net income from speculative activity (66ii-- 66iii) | | | | 66iv | |

| Part A- OI | | Other Information (mandatory if liable for audit under section 44AB, for others, fill if applicable) | |
|-------------------|--|--|--|
| OTHER INFORMATION | 1 | Method of accounting employed in the previous year (Tick) <input checked="" type="checkbox"/> mercantile <input type="checkbox"/> cash | |
| | 2 | Is there any change in method of accounting (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | |
| | 3a | Increase in the profit or decrease in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) (column XI(3) of Schedule ICDS) | |
| | 3b | Decrease in the profit or increase in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) (column XI(4)) of Schedule ICDS) | |
| | 4 | Method of valuation of closing stock employed in the previous year | |
| | a | Raw Material (if at cost or market rates, whichever is less write 1, if at cost, write 2, if at market rate, write 3) | |
| | b | Finished goods (if at cost or market rates, whichever is less write 1, if at cost, write 2, if at market rate, write 3) | |
| | c | Is there any change in stock valuation method (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | |
| | d | Increase in the profit or decrease in loss because of deviation, if any, from the method of valuation specified under section 145A | |
| | e | Decrease in the profit or increase in loss because of deviation, if any, from the method of valuation specified under section 145A | |
| 5 | Amounts not credited to the profit and loss account, being - | | |
| a | the items falling within the scope of section 28 | | |

| | | | | | |
|---|--|---|-----|--|--|
| 6 | b | the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, or refund of GST, where such credits, drawbacks or refunds are admitted as due by the authorities concerned | 5b | | |
| | c | escalation claims accepted during the previous year | 5c | | |
| | d | any other item of income | 5d | | |
| | e | capital receipt, if any | 5e | | |
| | f | Total of amounts not credited to profit and loss account (5a+5b+5c+5d+5e) | 5f | | |
| | Amounts debited to the profit and loss account, to the extent disallowable under section 36 due to non-fulfilment of condition specified in relevant clauses - | | | | |
| | a | Premium paid for insurance against risk of damage or destruction of stocks or store [36(1)(i)] | 6a | | |
| | b | Premium paid for insurance on the health of employees [36(1)(ib)] | 6b | | |
| | c | Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend [36(1)(ii)] | 6c | | |
| | d | Any amount of interest paid in respect of borrowed capital [36(1)(iii)] | 6d | | |
| | e | Amount of discount on a zero-coupon bond [36(1)(iiia)] | 6e | | |
| | f | Amount of contributions to a recognised provident fund [36(1)(iv)] | 6f | | |
| | g | Amount of contributions to an approved superannuation fund [36(1)(iv)] | 6g | | |
| | h | Amount of contribution to a pension scheme referred to in section 80CCD [36(1)(iva)] | 6h | | |
| | i | Amount of contributions to an approved gratuity fund [36(1)(v)] | 6i | | |
| | j | Amount of contributions to any other fund | 6j | | |
| 7 | k | Any sum received from employees as contribution to any provident fund or superannuation fund or any fund set up under ESI Act or any other fund for the welfare of employees to the extent not credited to the employees' account on or before the due date [36(1)(va)] | 6k | | |
| | l | Amount of bad and doubtful debts [36(1)(vii)] | 6l | | |
| | m | Provision for bad and doubtful debts [36(1)(vii)] | 6m | | |
| | n | Amount transferred to any special reserve [36(1)(viii)] | 6n | | |
| | o | Expenditure for the purposes of promoting family planning amongst employees [36(1)(ix)] | 6o | | |
| | p | Amount of securities transaction paid in respect of transaction in securities if such income is not included in business income [36(1)(xv)] | 6p | | |
| | q | Marked to market loss or other expected loss as computed in accordance with the ICDS notified u/s 145(2) [36(1)(xviii)] | 6q | | |
| | r | Expenditure for purchase of sugarcane in excess of the government approved price [36(1)(xvii)] | 6r | | |
| | s | Any other disallowance | 6s | | |
| | t | Total amount disallowable under section 36 (total of 6a to 6s) | 6t | | |
| 7 | u | Total number of employees employed by the company (mandatory in case company has recognized Provident Fund) | | | |
| | i | deployed in India | i | | |
| | ii | deployed outside India | ii | | |
| | iii | Total | iii | | |
| 7 | Amounts debited to the profit and loss account, to the extent disallowable under section | | | | |
| | a | Expenditure of capital nature [37(1)] | 7a | | |

| | | | | | |
|----|----|--|-----|--|--|
| | b | Expenditure of personal nature [37(1)] | 7b | | |
| | c | Expenditure laid out or expended wholly and exclusively NOT for the purpose of business or | 7c | | |
| | d | Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party [37(2B)] | 7d | | |
| | e | Expenditure by way of penalty or fine for violation of any law for the time being in force | 7e | | |
| | f | Any other penalty or fine | 7f | | |
| | g | Expenditure incurred for any purpose which is an offence or which is prohibited by law | 7g | | |
| | h | Amount of any liability of a contingent nature | 7h | | |
| | i | Any other amount not allowable under section 37 | 7i | | |
| | j | Total amount disallowable under section 37 (total of 7a to 7i) | 7j | | |
| 8 | A. | Amounts debited to the profit and loss account, to the extent disallowable under section 40 | | | |
| | a | Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B | Aa | | |
| | b | Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B | Ab | | |
| | c | Amount disallowable under section 40 (a)(ib), on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016 | Ac | | |
| | d | Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B | Ad | | |
| | e | Amount of tax or rate levied or assessed on the basis of profits [40(a)(ii)] | Ae | | |
| | f | Amount paid as wealth tax [40(a)(iia)] | Af | | |
| | g | Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib) | Ag | | |
| | h | Amount of interest, salary, bonus, commission or remuneration paid to any partner or member [40(b)] | Ah | | |
| | i | Any other disallowance | Ai | | |
| | j | Total amount disallowable under section 40 (total of Aa to Ai) | 8Aj | | |
| | B. | Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year | 8B | | |
| 9 | A. | Amounts debited to the profit and loss account, to the extent disallowable under section 40A | | | |
| | a | Amounts paid to persons specified in section 40A(2)(b) | 9a | | |
| | b | Amount paid otherwise than by account payee cheque or account payee bank draft or use of electronic clearing system through a bank account or through such electronic mode as may be prescribed, disallowable under section 40A(3) | 9b | | |
| | c | Provision for payment of gratuity [40A(7)] | 9c | | |
| | d | Any sum paid by the assessee as an employer for setting up or as contribution to any fund, trust, company, AOP, or BOI or society or any other institution [40A(9)] | 9d | | |
| | e | Marked to market loss or other expected loss except as allowable u/s 36(1)(xviii) [40A(13)] | 9e | | |
| | f | Any other disallowance | 9f | | |
| | g | Total amount disallowable under section 40A | 9g | | |
| 10 | A. | Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year | | | |
| | a | Any sum in the nature of tax, duty, cess or fee under any law | 10a | | |

| | | | | | |
|---|----|---|------|--|--|
| | b | Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees | 10b | | |
| | c | Any sum payable to an employee as bonus or commission for services rendered | 10c | | |
| | d | Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation | 10d | | |
| | da | Any sum payable as interest on any loan or borrowing from such class of non-banking financial companies as may be notified by the Central Government | 10da | | |
| | e | Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank | 10e | | |
| | f | Any sum payable towards leave encashment | 10f | | |
| | g | Any sum payable to the Indian Railways for the use of railway assets | 10g | | |
| | h | Any sum payable to a micro or small enterprise beyond the time limit specified in section 15 of the Micro, Small and Medium Enterprises Development Act, 2006 | 10h | | |
| | i | Total amount allowable under section 43B (total of 10a to 10h) | 10i | | |
| | 11 | Any amount debited to profit and loss account of the previous year but disallowable under section 43B | | | |
| | a | Any sum in the nature of tax, duty, cess or fee under any law | 11a | | |
| | b | Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees | 11b | | |
| | c | Any sum payable to an employee as bonus or commission for services rendered | 11c | | |
| | d | Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation | 11d | | |
| | da | Any sum payable as interest on any loan or borrowing from such class of non-banking financial companies as may be notified by the Central Government, in accordance with the terms and conditions of the agreement governing such loan or borrowing | 11da | | |
| | e | Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank | 11e | | |
| | f | Any sum payable towards leave encashment | 11f | | |
| | g | Any sum payable to the Indian Railways for the use of railway assets | 11g | | |
| | h | Any sum payable to a micro or small enterprise beyond the time limit specified in section 15 of the Micro, Small and Medium Enterprises Development Act, 2006 | 11h | | |
| | i | Total amount disallowable under Section 43B (total of 11a to 11h) | 11i | | |
| 12 Amount of credit outstanding in the accounts in respect of | | | | | |
| | a | Union Excise Duty | 12a | | |
| | b | Service tax | 12b | | |

| | | | | | |
|----|---|--|-----|--|----|
| | c | VAT/sales tax | 12c | | |
| | d | Central Goods & Service Tax (CGST) | 12d | | |
| | e | State Goods & Services Tax (SGST) | 12e | | |
| | f | Integrated Goods & Services Tax (IGST) | 12f | | |
| | g | Union Territory Goods & Services Tax (UTGST) | 12g | | |
| | h | Any other tax | 12h | | |
| | i | Total amount outstanding (total of 12a to 12h) | | | |
| 13 | Amounts deemed to be profits and gains under section 33AB or 33ABA or 33AC | | | | 13 |
| 14 | Any amount of profit chargeable to tax under section 41 | | | | 14 |
| 15 | Amount of income or expenditure of prior period credited or debited to the profit and loss account (net) | | | | 15 |
| 16 | Amount of expenditure disallowed u/s 14A | | | | 16 |
| 17 | Whether assessee is exercising option under subsection 2A of section 92CE Tick) <input checked="" type="checkbox"/> | | | | 17 |
| | <input type="checkbox"/> Yes <input type="checkbox"/> No [If yes, please fill schedule TPSA] | | | | |

| Part A – QD | | Quantitative details (mandatory if liable for audit under section 44AB) | | | |
|----------------------|-----|---|----|--|--|
| QUANTITATIVE DETAILS | (a) | In the case of a trading concern | | | |
| | 1 | Opening stock | 1 | | |
| | 2 | Purchase during the previous year | 2 | | |
| | 3 | Sales during the previous year | 3 | | |
| | 4 | Closing stock | 4 | | |
| | 5 | Shortage/ excess, if any | 5 | | |
| | (b) | In the case of a manufacturing concern | | | |
| | 6 | Raw materials | | | |
| | a | Opening stock | 6a | | |
| | b | Purchases during the previous year | 6b | | |
| | c | Consumption during the previous year | 6c | | |
| | d | Sales during the previous year | 6d | | |
| | e | Closing stock | 6e | | |
| | f | Yield finished products | 6f | | |
| | g | Percentage of yield | 6g | | |
| | h | Shortage/ excess, if any | 6h | | |
| | 7 | Finished products/ By-products | | | |
| | a | Opening stock | 7a | | |
| | b | Purchase during the previous year | 7b | | |
| | c | Quantity manufactured during the previous year | 7c | | |
| | d | Sales during the previous year | 7d | | |
| | e | Closing stock | 7e | | |
| | f | Shortage/ excess, if any | 7f | | |

SCHEDULES TO THE RETURN FORM (FILL AS APPLICABLE)

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

| Schedule BP | | Computation of income from business or profession | | | | | | | | | |
|------------------------------------|----|--|------------|----------------------------|------|--|----|--|---|--|--|
| INCOME FROM BUSINESS OR PROFESSION | A | From business or profession other than speculative business and specified business | | | | | | | | | |
| | 1 | Profit before tax as per profit and loss account (item 54, 62(ii), 63(ii), 64(iv), 65(iii) & 66(iv) of Part A-P&L) | | | | | | | 1 | | |
| | 2a | Net profit or loss from speculative business included in 1 (enter -ve sign in case of loss) [Sl. No. 66iv of Schedule P&L] | | | | | 2a | | | | |
| | 2b | Net profit or Loss from Specified Business u/s 35AD included in 1 (enter -ve sign in case of loss) | | | | | 2b | | | | |
| | 3 | Income/ receipts credited to profit and loss account considered under other heads of income or chargeable u/s 115BBF or chargeable u/s 115BBG or chargeable u/s 115BBH | a | House property | 3a | | | | | | |
| | | | b | Capital gains | 3b | | | | | | |
| | | | c | Other sources | 3c | | | | | | |
| | | | ci | Dividend income | 3ci | | | | | | |
| | | | cii | Other than dividend income | 3cii | | | | | | |
| | | d | u/s 115BBF | 3d | | | | | | | |
| | e | u/s 115BBG | 3e | | | | | | | | |

| | | | | | | | |
|--|----|--|---|---|------------------------------|----|--|
| | | | u/s 115BBH (net of Cost of Acquisition, if any) | 3f | (Item No. A of Schedule VDA) | | |
| | 4a | Profit or loss included in 1, which is referred to in section 44AD/44ADA/44AE/44B/44BB/44BBA/44DA/ First schedule of Income-tax Act (other than profit from life insurance business referred to in section 115B) (Dropdown to be provided) | | | | 4a | |
| | 4b | Profit and gains from life insurance business referred to in section 115B | | | | 4b | |
| | 4c | Profit from activities covered under rule 7, 7A, 7B(1), 7B(1A) and 8 (Dropdown to be provided) | | | | 4c | |
| | 5 | Income credited to Profit and Loss account (included in 1) which is exempt | | | | | |
| | | a | Share of income from firm(s) | 5a | | | |
| | | b | Share of income from AOP/BOI | 5b | | | |
| | | c | Any other exempt income (specify nature and amount) | | | | |
| | | i | | Ci | | | |
| | | ii | | Cii | | | |
| | | iii | Total (ci + cii) | 5cii | | | |
| | | d | Total exempt income (5a + 5b + 5cii) | | 5d | | |
| | 6 | Balance (1 - 2a - 2b - 3a - 3b - 3c - 3d - 3e - 3f - 4a - 4b - 4c - 5d) | | | | 6 | |
| | | | a | House property | 7a | | |
| | | | b | Capital gains | 7b | | |
| | | | c | Other sources | 7c | | |
| | | | d | u/s 115BBF | 7d | | |
| | | | e | u/s 115BBG | 7e | | |
| | | | f | u/s 115BBH (other than Cost of Acquisition) | 7f | | |
| | 8a | Expenses debited to profit and loss account which relate to exempt income | | | | 8a | |
| | 8b | Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A (16 of Part A-OI) | | | | 8b | |
| | 9 | Total (7a + 7b + 7c + 7d + 7e + 7f + 8a + 8b) | | | | 9 | |
| | 10 | Adjusted profit or loss (6+9) | | | | 10 | |
| | 11 | Depreciation and amortisation debited to profit and loss account | | | | 11 | |
| | 12 | Depreciation allowable under Income-tax Act | | | | | |
| | | i | Depreciation allowable under section 32(1)(ii) and 32(1)(iia) (column 6 of Schedule-DEP) | 12i | | | |
| | | ii | Depreciation allowable under section 32(1)(i) (Make your own computation refer Appendix-IA of IT Act, 1961) | 12ii | | | |
| | | iii | Total (12i + 12ii) | | 12iii | | |
| | 13 | Profit or loss after adjustment for depreciation (10 + 11 - 12iii) | | | | 13 | |
| | 14 | Amounts debited to the profit and loss account, to the extent disallowable under section 36 (6t of Part A-OI) | | | | 14 | |
| | 15 | Amounts debited to the profit and loss account, to the extent disallowable under section 37 (7j of Part A-OI) | | | | 15 | |
| | 16 | Amounts debited to the profit and loss account, to the extent disallowable under section 40 (8Aj of Part A-OI) | | | | 16 | |
| | 17 | Amounts debited to the profit and loss account, to the extent disallowable under section 40A (9g of Part A-OI) | | | | 17 | |
| | 18 | Any amount debited to profit and loss account of the previous year but disallowable under section 43B (11i of Part A-OI) | | | | 18 | |
| | 19 | Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006 | | | | 19 | |
| | 20 | Deemed income under section 41 | | | | 20 | |

| | | | | | |
|--|------|---|--------|----------------------|--|
| | 21 | Deemed income under section 32AC/ 32AD/ 33AB/ 33ABA/35ABA/35ABB/ 35AC/ 40A(3A)/ 33AC/ 72A/ 80HHD/ 80-LA | 21 | | |
| | 22 | Deemed income under section 43CA | 22 | | |
| | 23 | Any other item of addition under section 28 to 44DB | 23 | | |
| | 24 | Any other income not included in profit and loss account/any other expense not allowable (including income from salary, commission, bonus and interest from firms in which assessee is a partner) | 24 | | |
| | 25 | Increase in profit or decrease in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3a + 4d of Part A- OI) | 25 | | |
| | 26 | Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21 + 22 + 23 + 24 + 25) | 26 | | |
| | 27 | Deduction allowable under section 32(1)(iii) | 27 | | |
| | 28 | Amount of deduction under section 35 or 35CCC or 35CCD in excess of the amount debited to profit and loss account (item x(4) of Schedule ESR) (if amount deductible under section 35 or 35CCC or 35CCD is lower than amount debited to P&L account, it will go to item 24) | 28 | | |
| | 29 | Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year (8B of Part A- OI) | 29 | | |
| | 30 | Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year (10i of Part A- OI) | 30 | | |
| | 31 | Any other amount allowable as deduction | 31 | | |
| | 32 | Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3b + 4e of Part A- OI) | 32 | | |
| | 33 | Total (27+28+29+30+31+32) | 33 | | |
| | 34 | Income (13+26-33) | 34 | | |
| | 35 | Profits and gains of business or profession deemed to be under - | | | |
| | i | Section 44AD [62(ii) of schedule] | 35i | | |
| | ii | Section 44ADA [63(ii) of schedule] | 35ii | | |
| | iii | Section 44AE [64(iv) of schedule] | 35iii | | |
| | iv | Section 44B | 35iv | | |
| | v | Section 44BB | 35v | | |
| | vi | Section 44BBA | 35vi | | |
| | vii | Section 44DA | 35vii | (item 4 of Form 3CE) | |
| | viii | First Schedule of Income-tax Act (other than | 35viii | | |
| | ix | Total (35i to 35viii) | 35ix | | |
| | 36 | Net profit or loss from business or profession other than speculative and specified business | 36 | | |
| | 37 | Net Profit or loss from business or profession other than speculative business and specified business after applying rule 7A, 7B or 8, if applicable (If rule 7A, 7B or 8 is not applicable, enter same figure as in 36) (If loss take the figure to 2i of item E) (37a+ 37b + 37c) | A37 | | |
| | a | Income chargeable under Rule 7 | 37a | | |
| | b | Deemed income chargeable under Rule 7A | 37b | | |
| | c | Deemed income chargeable under Rule 7B(1) | 37c | | |
| | d | Deemed income chargeable under Rule 7B(1A) | 37d | | |
| | e | Deemed income chargeable under Rule 8 | 37e | | |
| | f | Income other than Rule 7A, 7B & Rule 8 (Item No. 36) | 37f | | |
| | 38 | Balance of income deemed to be from agriculture, after applying Rule 7, 7A, 7B(1), 7B(1A) and Rule 8 for the purpose of aggregation of income as per Finance Act [4c-(37a+37b+37c+37d+37e)] | 38 | | |
| | B | Computation of income from speculative business | | | |
| | 39 | Net profit or loss from speculative business as per profit or loss account | 39 | | |
| | 40 | Additions in accordance with section 28 to 44DB | 40 | | |

| | | | | | |
|---|--|---|--|---------------------------|---|
| | 41 | Deductions in accordance with section 28 to 44DB | 41 | | |
| | 42 | Income from speculative business (if loss, take the figure to 6xxvii of schedule CFL) | B42 | | |
| C | Computation of income from specified business under section 35AD | | | | |
| | 43 | Net profit or loss from specified business as per profit or loss account | 43 | | |
| | 44 | Additions in accordance with section 28 to 44DB | 44 | | |
| | 45 | Deductions in accordance with section 28 to 44DB (other than deduction under section, - (i) 35AD, (ii) 32 or 35 on which deduction u/s 35AD is claimed) | 45 | | |
| | 46 | Profit or loss from specified business 43+44-45) | 46 | | |
| | 47 | Deductions in accordance with section 35AD(1) | 47 | | |
| | 48 | Income from Specified Business (46-47) (if loss, take the figure to 7xxvii of schedule CFL) | C48 | | |
| | 49 | Relevant clause of sub-section (5) of section 35AD which covers the specified business (to be selected from drop down menu) | C49 | | |
| D | Income chargeable under the head 'Profits and gains from business or profession' (A37+B42+C48) | | D | | |
| E | Intra-head set off of business loss of current year | | | | |
| | Sl. | Type of Business income | Income of current year (Fill this column only if figure is zero or (1) | Business loss set off (2) | Business income remaining after set off (3) = (1) – (2) |
| | i | Loss to be set off (Fill this row only if figure is | | (A37) | |
| | ii | Income from speculative business | (B42) | | |
| | iii | Income from specified business | (C48) | | |
| | iv | Income from life insurance business under section | (4b) | | |
| | v | Total loss set off (ii + iii+iv) | | | |
| | v | Loss remaining after set off (i – v) | | | |

| Schedule DPM | | Depreciation on Plant and Machinery (Other than assets on which full capital expenditure is allowable as deduction under any other section) | | | | |
|-------------------------------------|---------------------------------------|---|---------------------|------|-------|------|
| DEPRECIATION ON PLANT AND MACHINERY | 1 | Block of assets | Plant and machinery | | | |
| | 2 | Rate (%) | 15 | 30 | 40 | 45 |
| | | | (i) | (ii) | (iii) | (iv) |
| | 3a | Written down value on the first day of previous year | | | | |
| | 3b | Adjustment as per second proviso to sub-section (3) of section 115BAC (Refer to rule 5) | | | | |
| | 3 | Total (3a + 3b) | | | | |
| | 4 | Additions for a period of 180 days or more in the previous year | | | | |
| | 5 | Consideration or other realization during the previous year out of 3 or 4 | | | | |
| | 6 | Amount on which depreciation at full rate to be allowed (3+4 – 5) (enter 0, if result is negative) | | | | |
| | 7 | Additions for a period of less than 180 days in the previous year | | | | |
| | 8 | Consideration or other realizations during the year out of 7 | | | | |
| | 9 | Amount on which depreciation at half rate to be allowed (7 – 8) (enter 0, if result is negative) | | | | |
| | 10 | Depreciation on 6 at full rate | | | | |
| | 11 | Depreciation on 9 at half rate | | | | |
| | 12 | Additional depreciation, if any, on 4 | | | | |
| 13 | Additional depreciation, if any, on 7 | | | | | |

| | | | | | |
|----|---|--|--|--|--|
| 14 | Additional depreciation relating to immediately preceding year* on asset put to use for less than 180 days | | | | |
| 15 | Total depreciation* (10+11+12+13+14) | | | | |
| 16 | Depreciation disallowed under section 38(2) of the I.T. Act (out of column 15) | | | | |
| 17 | Net aggregate depreciation (15-16) | | | | |
| 18 | Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. (out of column 17) | | | | |
| 19 | Expenditure incurred in connection with transfer of asset/ assets | | | | |
| 20 | Capital gains/ loss under section 50* (5 + 8 - 3.4 - 7 - 19) (enter negative only if block ceases to exist) | | | | |
| 21 | Written down value on the last day of previous year* (6+ 9 -15) (enter 0 if result is negative) | | | | |

| Schedule DOA | | Depreciation on other assets (Other than assets on which full capital expenditure is allowable as deduction) | | | | | | | |
|------------------------------|--|---|------|-------------------------------|-------|------|------------------------|-------------------|-------|
| DEPRECIATION ON OTHER ASSETS | 1 | Block of assets | Land | Building (not including land) | | | Furniture and fittings | Intangible assets | Ships |
| | 2 | Rate (%) | Nil | 5 | 10 | 40 | 10 | 25 | 20 |
| | | | (i) | (ii) | (iii) | (iv) | (v) | (vi) | (vii) |
| | 3 | Written down value on the first day of previous year | | | | | | | |
| | 4 | Additions for a period of 180 days or more in the previous year | | | | | | | |
| | 5 | Consideration or other realization during the previous year out of 3 or 4 | | | | | | | |
| | 6 | Amount on which depreciation at full rate to be allowed (3 + 4 - 5) (enter 0, if result is negative) | | | | | | | |
| | 7 | Additions for a period of less than 180 days in the previous year | | | | | | | |
| | 8 | Consideration or other realizations during the year out of 7 | | | | | | | |
| | 9 | Amount on which depreciation at half rate to be allowed (7-8) (enter 0, if result is negative) | | | | | | | |
| | 10 | Depreciation on 6 at full rate | | | | | | | |
| | 11 | Depreciation on 9 at half rate | | | | | | | |
| | 12 | Total depreciation* (10+11) | | | | | | | |
| | 13 | Depreciation disallowed under section 38(2) of the I.T. Act (out of column 12) | | | | | | | |
| | 14 | Net aggregate depreciation (12-13) | | | | | | | |
| | 15 | Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. (out of column 14) | | | | | | | |
| | 16 | Expenditure incurred in connection with transfer of asset/ assets | | | | | | | |
| | 17 | Capital gains/ loss under section 50 (5 + 8 - 3.4 - 7 - 16) (enter negative only if block ceases to exist) | | | | | | | |
| 18 | Written down value on the last day of previous year* (6+ 9 - 12) (enter 0 if result is negative) | | | | | | | | |

| Schedule DEP | Summary of depreciation on assets (Other than assets on which full capital expenditure is allowable as deduction) |
|--------------|---|
|--------------|---|

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

| Schedule DCG Deemed Capital Gains on sale of depreciable assets | | | | |
|---|---|---|---|----|
| | 1 | Plant and machinery | | |
| | | a | Block entitled for depreciation @ 15 per cent (Schedule DPM – 20i) | 1a |
| | | b | Block entitled for depreciation @ 30 per cent (Schedule DPM – 20ii) | 1b |
| | | c | Block entitled for depreciation @ 40 per cent (Schedule DPM – 20iii) | 1c |
| | | d | Block entitled for depreciation @ 45 per cent (Schedule DPM – 20iv) | |
| | | e | Total (1a + 1b + 1c + 1d) | 1d |
| | 2 | Building (not including land) | | |
| | | a | Block entitled for depreciation @ 5 per cent (Schedule DOA-17ii) | 2a |
| | | b | Block entitled for depreciation @ 10 per cent (Schedule DOA-17iii) | 2b |
| | | c | Block entitled for depreciation @ 40 per cent (Schedule DOA-17iv) | 2c |
| | | d | Total (2a + 2b + 2c) | 2d |
| | 3 | Furniture and fittings (Schedule DOA-17v) | | |
| | 3 | | | |
| | 4 | Intangible assets (Schedule DOA-17vi) | | |
| | 4 | | | |
| | 5 | Ships (Schedule DOA-17vii) | | |
| | 5 | | | |
| | 6 | Total (1e+2d+3+4+5) | | |
| | 6 | | | |

| Schedule ESR Expenditure on scientific Research etc. (Deduction under section 35 or 35CCC or 35CCD) | | | | |
|---|--|--|-----------------------------------|--|
| Sl No | Expenditure of the nature referred to in section (1) | Amount, if any, debited to profit and loss account (2) | Amount of deduction allowable (3) | Amount of deduction in excess of the amount debited to profit and loss account (4) = (3) – (2) |
| | i | 35(1)(i) | | |
| | ii | 35(1)(ii) | | |

| | | | | |
|---|------------|--|--|--|
| iii | 35(1)(ia) | | | |
| iv | 35(1)(iii) | | | |
| v | 35(1)(iv) | | | |
| vi | 35(2AA) | | | |
| vii | 35(2AB) | | | |
| viii | 35CCC | | | |
| ix | 35CCD | | | |
| x | Total | | | |
| NOTE In case any deduction is claimed under sections 35(1)(ii) or 35(1)(ia) or 35(1)(iii) or 35(2AA), please provide the details as per Schedule RA. | | | | |

| Schedule CG | | | | | | | | | | | | | |
|---------------|--------------------------|--|--|--|-----------------------------|-----------------------|------------|---|-----|--|--|--|----------|
| Capital Gains | | | | | | | | | | | | | |
| CAPITAL GAINS | Short-term Capital Gains | A Short-term Capital Gains (STCG) (Sub-items 4 & 5 are not applicable for residents) | | | | | | | | | | | |
| | | 1 From sale of land or building or both (fill up details separately for each property) (in case of co-ownership, enter your share of capital gain) | | | | | | | | | | | |
| | | | | Date of purchase/acquisition | DD/MM/YYYY | Date of sale/transfer | DD/MM/YYYY | | | | | | |
| | | a | i | Full value of consideration received/receivable | | | | ai | | | | | |
| | | | ii | Value of property as per stamp valuation authority | | | | aii | | | | | |
| | | | iii | Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (aii)] | | | | aiii | | | | | |
| | | b | Deductions under section 48 | | | | | | | | | | |
| | | | i | Reduction as per clause (iii) of section 48 of the Act, read with Rule 8AB | | | | bi | | | | | |
| | | | ii | Cost of acquisition without indexation | | | | bii | | | | | |
| | | | iii | Cost of Improvement without indexation | | | | biii | | | | | |
| | | | iv | Expenditure wholly and exclusively in connection with transfer | | | | biv | | | | | |
| | | | v | Total (bi + bii + biii + biv) | | | | Bv | | | | | |
| | | c | Balance (aiii – bv) | | | | | | 1c | | | | |
| | | d | Deduction under section 54G/54GA (Specify details in item D below) | | | | | | 1d | | | | |
| | | e | Short-term Capital Gains on Immovable property (1c – 1d) | | | | | | A1e | | | | |
| | | f | In case of transfer of immovable property, please furnish the following details (see note) | | | | | | | | | | |
| | | | S.No. | Name of buyer(s) | PAN/Aadhaar No. of buyer(s) | Percentage share | Amount | Address of property, Country code, ZIP code | | | | | Pin code |
| | | | | | | | | | | | | | |
| | | NOTE ► | | Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents. In case of more than one buyer, please indicate the respective percentage share and amount. | | | | | | | | | |
| | | 2 From slump sale | | | | | | | | | | | |
| | A | i | Fair market value as per Rule 11UAE(2) | | | | 2ai | | | | | | |
| | | ii | Fair market value as per Rule 11UAE(3) | | | | 2aii | | | | | | |
| | | iii | Full value of consideration (higher of ai or aii) | | | | 2aiii | | | | | | |
| | B | Net worth of the under taking or division | | | | 2b | | | | | | | |

| | | | | |
|---|--|---|---|------|
| | C | Short term capital gains from slump sale (2Aii-2B) | | A2c |
| 3 | From sale of equity share or unit of equity oriented Mutual Fund (MF) or unit of a business trust on which STT is paid under section 111A or 115AD(1)(b)(ii) proviso (for FII) | | | |
| | a | Full value of consideration | 3a | |
| | b | Deductions under section 48 | | |
| | i | Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB of the Rules | bi | |
| | ii | Cost of acquisition without indexation | Bii | |
| | iii | Cost of Improvement without indexation | Biii | |
| | iv | Expenditure wholly and exclusively in connection with transfer | biv | |
| | v | Total (i + ii + iii+iv) | bv | |
| | c | Balance (3a – bv) | 3c | |
| | d | Loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only) | 3d | |
| | e | Short-term capital gain on equity share or equity oriented MF (STT paid) (3c -3d) | | A3e |
| 4 | For NON-RESIDENT, not being an FII- from sale of shares or debentures of an Indian company (to be computed with foreign exchange adjustment under first proviso to section 48) | | | |
| | a | STCG on transactions on which securities transaction tax (STT) is paid | | A4a |
| | b | STCG on transactions on which securities transaction tax (STT) is not paid | | A4b |
| 5 | For NON-RESIDENTS- from sale of securities (other than those at A3 above) by an FII as per section 115AD | | | |
| | a | i | In case securities sold include shares of a company other than quoted shares, enter the following details | |
| | | a | Full value of consideration received/receivable in respect of unquoted shares | ia |
| | | b | Fair market value of unquoted shares determined in the prescribed manner | ib |
| | | c | Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b) | ic |
| | | ii | Full value of consideration in respect of securities other than unquoted shares | aii |
| | | iii | Total (ic + ii) | aiii |
| | b | Deductions under section 48 | | |
| | | i | Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB of the Rules | bi |
| | | ii | Cost of acquisition without indexation | Bii |
| | | iii | Cost of improvement without indexation | Biii |
| | | iv | Expenditure wholly and exclusively in connection with transfer | Biv |
| | | v | Total (i + ii + iii+iv) | Bv |
| | c | Balance (5aiii – bv) | | 5c |
| | d | Loss to be disallowed u/s 94(7) or 94(8)- for example if security bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such security to be ignored (Enter positive value only) | | 5d |
| | e | Short-term capital gain on securities (other than those at A3 above) by an FII (5c +5d) | | A5e |
| 6 | From sale of assets other than at A1 or A2 or A3 or A4 or A5 above | | | |
| | A | i | In case assets sold include shares of a company other than quoted shares, enter the following details | |

| | | | | | | |
|--|--|--|---|--|---|-----------------------|
| | | a | Full value of consideration received/receivable in respect of unquoted shares | ia | | |
| | | b | Fair market value of unquoted shares determined in the prescribed manner | ib | | |
| | | c | Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b) | ic | | |
| | ii | Full value of consideration in respect of assets other than unquoted shares | aii | | | |
| | iii | Total (ic + ii) | aiii | | | |
| | B | Deductions under section 48 | | | | |
| | i | Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB of the Rules | bi | | | |
| | ii | Cost of acquisition without indexation | Bii | | | |
| | iii | Cost of Improvement without indexation | Biii | | | |
| | iv | Expenditure wholly and exclusively in connection with transfer | biv | | | |
| | v | Total (i + ii + iii+iv) | bv | | | |
| | C | Balance (6aiii – bv) | 6c | | | |
| | D | In case of asset (security/unit) loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only) | 6d | | | |
| | E | Deemed short term capital gains on depreciable assets (6 of schedule- DCG) | 6e | | | |
| | f | Deduction under section 54G/54GA | 6f | | | |
| g | STCG on assets other than at A1 or A2 or A3 or A4 or A5 above (6c + 6d + 6e – 6f) | | | | A6g | |
| 7 | Amount deemed to be short term capital gains | | | | | |
| a | Whether any amount of unutilized capital gain on asset transferred during the previous years shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below | | | | | |
| Sl. | Previous year in which asset transferred | Section under which deduction claimed in that year | New asset acquired/constructed | | Amount not used for new asset or remained unutilized in Capital gains account (X) | |
| | | | Previous year in which asset acquired/constructed | Amount utilized out of Capital Gains account | | |
| i | 2020-21 | 54G/54GA | | | | |
| ii | 2021-22 | 54G/54GA | | | | |
| iii | 2022-23 | 54G/54GA | | | | |
| b | Amount deemed to be short term capital gains u/s 54G/54GA, other than at 'a' | | | | | |
| c | Amount deemed to be short term capital gains as per Section 45(4) read with Section 9B of the Act | | | | | Sl. NO. 4b of form 5c |
| Amount deemed to be short term capital gains (Xi + Xii + Xiii + b + c) | | | | | | A7 |
| 8 | Pass Through Income/Loss in the nature of Short Term Capital Gain, (Fill up schedule PTI) (A8a + A8b + A8c) | | | | | A8 |
| a | Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable @ 15% | | | A8a | | |
| b | Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable @ 30% | | | A8b | | |

| | | | | | | | | | | | | | |
|------------------------|--|--|---|---|---------------------|-----------------------|---|----------------------------|---------------------|----------------------|---------------------------------------|-----|--|
| | c | Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable at applicable rates | | | | | | | | A8c | | | |
| | | 9 Amount of STCG included in A1 – A8 but claimed as not chargeable to tax or chargeable at special rates in India as per DTAA | | | | | | | | | | | |
| | | Sl.No. | Amount of income | Item No. A1 to A8 above in which included | Country name & Code | Article of DTAA | Rate as per Treaty (enter NIL, if not chargeable) | Whether TRC obtained (Y/N) | Section of I.T. Act | Rate as per I.T. Act | Applicable rate [lower of (6) or (9)] | | |
| | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | | |
| | | I | | | | | | | | | | | |
| | | II | | | | | | | | | | | |
| | | a Total amount of STCG claimed as not chargeable to tax in India as per DTAA | | | | | | | | | | A9a | |
| | | b Total amount of STCG claimed as chargeable to tax at special rates in India as per DTAA | | | | | | | | | | A9b | |
| | | 10 Total Short-term Capital Gain (A1e+ A2c+ A3e+ A4a+ A4b+ A5e+ A6g+ A7 + A8-A9a) | | | | | | | | | | A10 | |
| | | B Long-term capital gain (LTCG) (Sub-items 6, 7 & 8 are not applicable for residents) | | | | | | | | | | | |
| Long-term Capital Gain | 1 | From sale of land or building or both (fill up details separately for each property) (In case of co-ownership, enter your share of Capital Gain) | | | | | | | | | | | |
| | | Date of purchase/ acquisition | | DD/MM/YYYY | | Date of sale/transfer | | DD/MM/YYYY | | | | | |
| | | a | i | Full value of consideration received/receivable | | | | | | ai | | | |
| | | | ii | Value of property as per stamp valuation authority | | | | | | aii | | | |
| | | | iii | Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (aii)] | | | | | | aiii | | | |
| | | b | Deductions under section 48 | | | | | | | | | | |
| | | | i | Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB of the Rules | | | | | | bi | | | |
| | | | ii | Cost of acquisition | | | | | | bii | | | |
| | | | iiia | Cost of acquisition with indexation | | | | | | biia | | | |
| | | | iiib | Total cost of improvement with indexation | | | | | | biib | | | |
| | | | (a) | Cost of Improvement | | | | | | | | | |
| | | | (b) | Year of Improvement | | | | | | | | | |
| | | | (c) | Cost of Improvement with Indexation | | | | | | | | | |
| | | | | Add Row | | | | | | | | | |
| | | | iii | Expenditure wholly and exclusively in connection with transfer | | | | | | biii | | | |
| | | | iv | Total (bi+bi+bii+biii) | | | | | | biv | | | |
| | | c | Balance (aiii – biv) | | | | | | | | 1c | | |
| | | d | Deduction under section 54EC/54G/54GA (Specify details in item D below) | | | | | | | | 1d | | |
| e | Long-term Capital Gains on Immovable property (1c – 1d) | | | | | | | | | | B1e | | |
| f | In case of transfer of immovable property, please furnish the following details (see note) | | | | | | | | | | | | |

| | S.No. | Name of buyer(s) | PAN/Aadhaar No. of buyer(s) | Percentage share | Amount | Address of property, Country code, ZIP code | Pin code | State |
|---|---|--|-----------------------------|------------------|--------|---|----------|-------|
| NOTE ► | | Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents. In case of more than one buyer, please indicate the respective percentage share and amount. | | | | | | |
| 2 | From slump sale | | | | | | | |
| a | i | Fair market value as per Rule 11UAE(2) | | | 2ai | | | |
| | ii | Fair market value as per Rule 11UAE(3) | | | 2aii | | | |
| | iii | Full value of consideration (higher of ai or aii) | | | 2aiii | | | |
| | b | Net worth of the under taking or division | | | 2b | | | |
| | c | Balance (2aiii – 2b) | | | 2c | | | |
| | d | Deduction u/s 54EC | | | 2d | | | |
| | e | Long term capital gains from slump sale (2c-2d) | | | | | | B2e |
| 3 | From sale of bonds or debenture (other than capital indexed bonds issued by Government) | | | | | | | |
| a | Full value of consideration | | | | 3a | | | |
| | b | Deductions under section 48 | | | | | | |
| | i | Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB of the Rules | | | bi | | | |
| | ii | Cost of acquisition without indexation | | | bii | | | |
| | iii | Cost of improvement without indexation | | | biii | | | |
| | iv | Expenditure wholly and exclusively in connection with transfer | | | Biv | | | |
| | v | Total (bi + bii + biii + biv) | | | bv | | | |
| | c | LTCG on bonds or debenture – (3a-bv) | | | | | | B3c |
| 4 | From sale of listed securities (other than a unit) or zero coupon bonds where proviso under section 112(1) is applicable | | | | | | | |
| a | Full value of consideration | | | | 4a | | | |
| | b | Deductions under section 48 | | | | | | |
| | i | Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB of the Rules | | | bi | | | |
| | ii | Cost of acquisition without indexation | | | bii | | | |
| | iii | Cost of improvement without indexation | | | biii | | | |
| | iv | Expenditure wholly and exclusively in connection with transfer | | | Biiv | | | |
| | v | Total (bi + bii + biii + biv) | | | bv | | | |
| | c | Long Term Capital Gains on assets at B4 (4a – bv) | | | | | | 4c |
| 5 | From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A | | | | | | | |
| Long-term Capital Gains on sale of capital assets at B5(Column 14 of schedule 112A) | | | | | | B5 | | |
| 6 | For NON-RESIDENTS- from sale of shares or debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to section 48) | | | | | | | |
| LTCG computed without indexation benefit | | | | | | B6 | | |
| 7 | For NON-RESIDENTS- from sale of, (i) unlisted securities as per sec. 112(1)©, (ii) units referred in sec. 115AB, (iii) bonds or CDR as referred in sec. 115AC, (iv) securities by FII as referred to in sec. 115AD | | | | | | | |

| | | | | | | | | |
|------|--|---|---|---|------|------|-----|----|
| | | a | i | In case securities sold include shares of a company other than quoted shares, enter the following details | | | | |
| | | | a | Full value of consideration received/receivable in respect of unquoted shares | ia | | | |
| | | | b | Fair market value of unquoted shares determined in the prescribed manner | ib | | | |
| | | | c | Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b) | ic | | | |
| | | | ii | Full value of consideration in respect of securities other than unquoted shares | aii | | | |
| | | | iii | Total (ic + ii) | aiii | | | |
| | | b | Deductions under section 48 | | | | | |
| | | i | Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB of the Rules | | | bi | | |
| | | ii | Cost of acquisition without indexation | | | bii | | |
| | | iii | Cost of improvement without indexation | | | biii | | |
| | | iv | Expenditure wholly and exclusively in connection with transfer | | | biv | | |
| | | v | Total (bi + bii +biii+biv) | | | bv | | |
| | | c | Long-term Capital Gains on assets at 7 above in case of NON-RESIDENT (aiii-bv) | | | | B7c | |
| | 8 | For NON-RESIDENTS - From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which SIT is paid under section 112A | | | | | | |
| | | Long-term Capital Gains on sale of capital assets at B8 (Column 14 of 115AD(1)(b)(iii) proviso) | | | | | | B8 |
| | 9 | From sale of assets where B1 to B8 above are not applicable | | | | | | |
| | | a | i | In case assets sold include shares of a company other than quoted shares, enter the following details | | | | |
| | | | a | Full value of consideration received/receivable in respect of unquoted shares | ia | | | |
| | | | b | Fair market value of unquoted shares determined in the prescribed manner | ib | | | |
| | | | c | Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b) | ic | | | |
| | | | ii | Full value of consideration in respect of assets other than unquoted shares | aii | | | |
| | | | iii | Total (ic + ii) | aiii | | | |
| | | b | Deductions under section 48 | | | | | |
| | | i | Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB of the Rules | | | bi | | |
| | | ii | Cost of acquisition with indexation | | | bii | | |
| | | iii | Cost of improvement with indexation | | | biii | | |
| | | iv | Expenditure wholly and exclusively in connection with transfer | | | biv | | |
| | | v | Total (bi + bii +biii+biv) | | | bv | | |
| | | c | Balance (aiii – bv) | | | | 9c | |
| | | d | Deduction under section 54D//54G/54GA (Specify details in item D below) | | | | 9d | |
| | | e | Long-term Capital Gains on assets at B9 above (9c- 9d) | | | | B9d | |
| | 10 | Amount deemed to be long-term capital gains | | | | | | |
| | a | Whether any amount of unutilized capital gain on asset transferred during the previous year shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below | | | | | | |
| S.no | Previous year in which asset transferred | Section under which deduction claimed in | New asset acquired/constructed | Amount not used for new asset or remained unutilized | | | | |

| | | | | | | | | | | | | |
|--|--|--|---|--|---|--|---|----------------------------|---------------------|----------------------|---------------------------------------|--|
| | | | | | Previous year in which asset acquired/constructed | Amount utilised out of Capital Gains account | in Capital gains account (X) | | | | | |
| | | i | 2020-21 | 54D/54G/54GA | | | | | | | | |
| | | ii | 2021-22 | 54D/54G/54GA/54GB | | | | | | | | |
| | | iii | 2022-23 | 54D/54G/54GA | | | | | | | | |
| | | b Amount deemed to be long-term capital gains, other than at 'a' | | | | | | | | | | |
| | | c Amount deemed to be long term capital gains as per Section 45(4) read with Section 9B of the Act | | | | | | | | 10c | Sl. NO. of form 5c | |
| | | Amount deemed to be long-term capital gains (Xi + Xii + Xiii + b+c) | | | | | | | | B10 | | |
| | | 11 Pass Through Income/Loss in the nature of Long Term Capital Gain, (Fill up schedule PTI) (B11a1+11a2 + B11b) | | | | | | | | B11 | | |
| | | a1 | Pass Through Income/ Loss in the nature of Long Term Capital Gain, chargeable @ 10% u/s 112A | | | | B11a1 | | | | | |
| | | a2 | Pass Through Income/Loss in the nature of Long Term Capital Gain, chargeable @ 10% under sections other than 112A | | | | B11a2 | | | | | |
| | | b | Pass Through Income/ Loss in the nature of Long Term Capital Gain, chargeable @ 20% | | | | B11b | | | | | |
| | | 12 Amount of LTCG included in items B1 to B11 but claimed as not chargeable to tax or chargeable at special rates in India as per DTAA | | | | | | | | | | |
| | | Sl. No. | Amount of income | Item No. B1 to B11 above in which included | Country name & Code | Article of DTAA | Rate as per Treaty (enter NIL, if not chargeable) | Whether TRC obtained (Y/N) | Section of I.T. Act | Rate as per I.T. Act | Applicable rate [lower of (6) or (9)] | |
| | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | |
| | | I | | | | | | | | | | |
| | | II | | | | | | | | | | |
| | | a | Total amount of LTCG claimed as not chargeable to tax in India as per DTAA | | | | | | | | B12a | |
| | | b | Total amount of LTCG claimed as chargeable to tax at special rates in India as per DTAA | | | | | | | | B12b | |
| | | 13 Total long term capital gain] [B1e + B2e + B3c + B4c + B5 + B6 + B7c + B8 + B9e + B10 + B11-12a] | | | | | | | | B13 | | |
| | | C1 Sum of Capital Gain Incomes (9ii + 9iii + 9iv + 9v + 9vi + 9vii + 9viii of table E below) | | | | | | | | C1 | | |
| | | C2 Income from transfer of Virtual Digital Assets (Item No. B of Schedule VDA) | | | | | | | | C2 | | |
| | | C3 Income chargeable under the head "CAPITAL GAINS" (C1 + C2) | | | | | | | | C3 | | |
| | | D Information about deduction claimed against Capital Gains | | | | | | | | | | |
| | | 1 In case of deduction u/s 54D/54EC/54G/54GA give following details | | | | | | | | | | |
| | | a | Deduction claimed u/s 54D | | | | | | | | | |
| | | i | Date of acquisition of original asset | | | | ai | dd/mm/yyyy | | | | |
| | | ii | Cost of purchase/ construction of new land or building for industrial undertaking | | | | aii | | | | | |
| | | iii | Date of purchase of new land or building | | | | aiii | dd/mm/yyyy | | | | |
| | | iv | Amount deposited in Capital Gains Accounts Scheme before due date | | | | aiv | | | | | |

| | | | | | | |
|---|---|---|-----------------------|----------------------|----------------|------------|
| | | | (iva) Date of Deposit | (ivb) Account Number | (ivc) IFS Code | |
| | | | ddmm/yyyy | | | |
| | v | Amount of deduction claimed | | | av | |
| b | Deduction claimed u/s 54EC | | | | | |
| | i | Date of transfer of original asset | | | bi | dd/mm/yyyy |
| | ii | Amount invested in specified/notified bonds (not exceeding fifty lakh rupees) | | | bii | |
| | iii | Date of investment | | | bihi | dd/mm/yyyy |
| | iv | Amount of deduction claimed | | | biv | |
| c | Deduction claimed u/s 54G | | | | | |
| | i | Date of transfer of original asset | | | ci | dd/mm/yyyy |
| | ii | Cost and expenses incurred for purchase or construction of new asset | | | cii | |
| | iii | Date of purchase/construction of new asset in an area other than urban area | | | ciii | dd/mm/yyyy |
| | iv | Amount deposited in Capital Gains Accounts Scheme before due date | | | civ | |
| | | (iva) Date of Deposit | (ivb) Account Number | (ivc) IFS Code | | |
| | | ddmm/yyyy | | | | |
| | v | Amount of deduction claimed | | | cv | |
| d | Deduction claimed u/s 54GA | | | | | |
| | i | Date of transfer of original asset from urban area | | | di | dd/mm/yyyy |
| | ii | Cost and expenses incurred for purchase or construction of new asset | | | dii | |
| | iii | Date of purchase/construction of new asset in SEZ | | | diii | dd/mm/yyyy |
| | iv | Amount deposited in Capital Gains Accounts Scheme before due date | | | div | |
| | | (iva) Date of Deposit | (ivb) Account Number | (ivc) IFS Code | | |
| | | ddmm/yyyy | | | | |
| | v | Amount of deduction claimed | | | dv | |
| e | Total deduction claimed (1a + 1b + 1c + 1d) | | | | | e |

| Set-off of current year capital losses with current year capital gains (excluding amounts included in A9a & B12a which is NOT chargeable under DTA) | | | | | | | | | | |
|---|----------------------|---|---------------------------------|-----|-----------------|-----------|--------------------------------|-----|-----------|--|
| Sl | Type of Capital Gain | Gain of current year (Fill this column only if computed figure is positive) | Short term capital loss set off | | | | Long term capital loss set off | | | Current year's capital gains |
| | | | 15% | 30% | applicable rate | DTA rates | 10% | 20% | DTA rates | remaining after set off (9=1-2-3-4-5-6-7-8) remaining after set off (9=1-2-3-4-5-6-7-8) |
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |

| i | Loss to be set off (Fill this row if figure computed is negative) | | $(A3e^* + A4a^* + A8a^*)$ | $(A5e^* + A4b^* + A8b^*)$ | $(A1e^* + A2c^* + A4b^* + A6g^* + A7^* + A8c^*)$ | A9b | $(B4c^* + B5^* + B7c^* + B8^* + B9e^* + B11a1^* + B11a2^*)$ | $(B1e^* + B2e^* + B3c^* + B6^* + B9e^* + B10^* + B11b^*)$ | B12b | |
|------|--|---------------------------|---|---------------------------|--|-----|---|---|------|--|
| ii | 15% | $(A3e^* + A4a^* + A8a^*)$ | | | | | | | | |
| iii | Short term capital gain | 30% | $(A5e^* + A8b^*)$ | | | | | | | |
| iv | Long term capital gain | applicable rate | $(A1e^* + A2c^* + A4b^* + A6g^* + A7^* + A8c^*)$ | | | | | | | |
| v | DTAA rates | A9b | | | | | | | | |
| vi | Long term capital gain | 10% | $(B4c^* + B5^* + B7c^* + B8^* + B9e^* + B11a1^* + B11a2^*)$ | | | | | | | |
| vii | Long term capital gain | 20% | $(B1e^* + B2e^* + B3c^* + B6^* + B9e^* + B10^* + B11b^*)$ | | | | | | | |
| viii | DTAA rates | B12b | | | | | | | | |
| ix | Total loss set off (ii + iii + iv + v + vi + vii + viii) | | | | | | | | | |
| x | Loss remaining after set off (i-ix) | | | | | | | | | |

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

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

F Information about accrual/receipt of capital gain

| | Type of Capital gain / Date | Upto 15/6 (i) | 16/6 to 15/9 (ii) | 16/9 to 15/12 (iii) | 16/12 to 15/3 (iv) | 16/3 to 31/3 (v) |
|---|--|------------------|----------------------|------------------------|-----------------------|---------------------|
| 1 | Short-term capital gains taxable at the rate of 15% <i>Enter value from item 5vi of schedule BFLA, if any.</i> | | | | | |
| 2 | Short-term capital gains taxable at the rate of 30% <i>Enter value from item 5vii of schedule BFLA, if any.</i> | | | | | |
| 3 | Short-term capital gains taxable at applicable rates <i>Enter value from item 5viii of schedule BFLA, if any.</i> | | | | | |
| 4 | Short-term capital gains taxable at DTAA rates <i>Enter value from item 5ix of schedule BFLA, if any.</i> | | | | | |
| 5 | Long-term capital gains taxable at the rate of 10% <i>Enter value from item 5x of schedule BFLA, if any.</i> | | | | | |
| 6 | Long-term capital gains taxable at the rate of 20% <i>Enter value from item 5xi of schedule BFLA, if any.</i> | | | | | |
| 7 | Long-term capital gains taxable at the rate DTAA rates <i>Enter value from item 5xii of schedule BFLA, if any.</i> | | | | | |
| 8 | Capital gains on transfer of Virtual Digital Asset taxable at the rate of 30% <i>Enter value from item 17B of schedule SI, if any</i> | | | | | |

[illegible]

| 115AD(1)(b)(iii) proviso For NON-RESIDENTS – From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A | | | | | | | | | | | | | | |
|---|---------------------|-----------|-------------------------|----------------------|----------------------------|---|--|---------------------|--|---|--|--|-------------------------|--|
| Sl. No. | Share/unit acquired | ISIN Code | Name of the Share/ Unit | No. of Shares/ Units | Sale-price per Share/ Unit | Full Value of Consideration -if shares are acquired on or before 31.01.2018 (Total Sale Value) (4*5) -If shares are acquired after 31.01.2018- Please enter full of consideration | Cost of acquisition without indexation Higher of 8 and 9 | Cost of acquisition | If the long term capital asset was acquired before 01.02.2018, Lower of 6 and 11 | Fair Market Value per share/unit as on 31 st January, 2018 | Total Fair Market Value of capital asset as per section 55(2)(ac)-(4*10) | Expenditure wholly and exclusively in connection with transfer | Total deductions (7+12) | Balance (6-13) Item 8 of LTCG Schedule of ITR5 |
| (Col 1) | (Col 1a) | (Col 2) | (Col 3) | (Col 4) | (Col 5) | (Col 6) | (Col 7) | (Col 8) | (Col 9) | (Col 10) | (Col 11) | (Col 12) | (Col 13) | (Col 14) |
| 1 | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | | |
| Add Rows | | | | | | | | | | | | | | |
| Total | | | | | | | | | | | | | | |

| Schedule VDA Income from transfer of Virtual Digital Assets (Note: Details of every transaction are to be filled, wherein every 'transfer' is a transaction) | | | | | | |
|--|---------------------|------------------|---|---|------------------------|---|
| Sl. No. | Date of Acquisition | Date of Transfer | Head under which income to be taxed (Business/Capital Gain) | Cost of Acquisition (In case of gift; a. Enter the amount on which tax is paid u/s 56(2)(x) if any b. In any other case cost to previous owner) | Consideration Received | Income from transfer of Virtual Digital Assets (entire nil in case of loss) (Col. 6 – Col. 5) |
| (Col. 1) | (Col. 2) | (Col. 3) | (Col. 4) | (Col. 5) | (Col. 6) | (Col. 7) |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Add Rows | | | | | | |
| A. Total (Sum of all Positive Incomes of Business Income in Col. 7) | | | | | | (Item No. 3f of Schedule BP) |
| B. Total (Sum of all Positive Incomes of Capital Gain in Col. 7) | | | | | | (Item No. C2 of Schedule CG) |

| Schedule OS Income from other sources | | | | | | |
|--|---|---|--|------|--------|--|
| OTHER SOURCES | 1 Gross Income chargeable to tax at normal applicable rates (1a+1b+1c+1d+1e) | | | | 1 | |
| | a Dividends, Gross (ai + aii) | | | | 1a | |
| | i Dividend income other than (ii) | | | | ai | |
| | ii Dividend income u/s 2(22)(e) | | | | aii | |
| | b Interest, Gross (bi + bii + biii + biv + bv) | | | | 1b | |
| | i From Savings Bank | | | | bi | |
| | ii From Deposits (Bank/ Post Office/ Co-operative) Society/) | | | | bii | |
| | iii From Income-tax Refund | | | | biii | |
| | iv In the nature of Pass through income/ loss | | | | biv | |
| | v Others | | | | bv | |
| | c Rental income from machinery, plants, buildings, etc., Gross | | | | 1c | |
| | d Income of the nature referred to in section 56(2)(x) which is chargeable to tax (di + dii + diii + div + dv) | | | | 1d | |
| | i Aggregate value of sum of money received without consideration | | | | di | |
| | ii In case immovable property is received without consideration, stamp duty value of property | | | | dii | |
| | iii In case immovable property is received for inadequate consideration, stamp duty value of property in excess of such consideration | | | | diiii | |
| | iv In case any other property is received without consideration, fair market value of property | | | | div | |
| | v In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration | | | | dv | |
| | e Any other income (please specify nature) | | | | 1e | |
| | S1. No. | Nature | | | Amount | |
| | 1 | Any specified sum received by a unit holder from a business trust during the previous year as referred to in section 56(2)(xii) | | | | |
| | Rows can be added as required | | | | | |
| | 2 Income chargeable at special rates (2ai + 2aai + 2b + 2c + 2d + 2e related to sl. no. 1) | | | | 2 | |
| | ai Winnings from lotteries, crossword puzzles, races, card games etc. chargeable u/s 115BB | | | | 2a | |
| | aai Income by way of winnings from online games chargeable u/s 115BBJ | | | | 2ab | |
| | b Income chargeable u/s 115BBE (bi + bii + biii + biv + bv + bvi) | | | | 2b | |
| i Cash credits u/s 68 | | | | bi | | |
| ii Unexplained investments u/s 69 | | | | bii | | |
| iii Unexplained money etc. u/s 69A | | | | biii | | |
| iv Unexplained investments etc. u/s 69B | | | | biv | | |
| v Unexplained expenditure etc. u/s 69C | | | | bv | | |
| vi Amount borrowed or repaid on hundi u/s 69D | | | | bvi | | |
| c Any other income chargeable at special rate (total of ci to cxix) | | | | 2c | | |
| i Dividends received by non-resident (not being company) or foreign company chargeable u/s 115A(1)(a)(i) other than proviso to section 115A(1)(a)(A) | | | | ci | | |

| | | | | | | | |
|--|--|---|--|--------|----|--|--|
| | | | Dividend received by non-resident (not being company) or foreign company from a unit in an International Financial Services Centre, as referred to in sub-section (1A) of section 80LA chargeable under proviso to section 115A(1)(a)(A) | cia | | | |
| | | | ii Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii) | cii | | | |
| | | | iii Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia) | ciii | | | |
| | | | iv Interest referred to in section 194LC(1) - chargeable u/s 115A(1)(a)(iiaa) @ 5% | civ | | | |
| | | | v Interest referred to in Proviso to section 194LC(1) - chargeable u/s 115A(1)(a)(iiaa) @ 4% | cv | | | |
| | | | vi Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab) | cvi | | | |
| | | | vii Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac) | cvi | | | |
| | | | viii Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii) | cvi | | | |
| | | | ix Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b) (A) & 115A(1)(b)(B) | cix | | | |
| | | | x Income by way of interest from bonds purchased in foreign currency by non-residents - chargeable u/s 115AC | cx | | | |
| | | | xi Income by way of dividend from GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC | cxi | | | |
| | | | xii Income (other than dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i) | cxii | | | |
| | | | xiii Income by way of interest received by an FII on bonds or Government securities referred to in section 194LD - chargeable as per proviso to section 115AD(1)(i) | cxiii | | | |
| | | | xiv Income received by non-residents sportsmen or sports associations chargeable u/s 115BBB | cxiv | | | |
| | | | xv Anonymous Donations in certain cases chargeable u/s 115BBC | cxv | | | |
| | | | xvi Income by way of royalty from patent developed and registered in India - chargeable u/s 115BBF | cxvi | | | |
| | | | xvii Income by way of transfer of carbon credits - chargeable u/s 115BBG | cxvii | | | |
| | | | xviii Investment Income of a Non-Resident Indian - chargeable u/s 115E | cxviii | | | |
| | | | xix 115AB(1)(a) - Income in respect of units - off-shore fund | cxix | | | |
| | | | xx Income being dividend received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i) | cxx | | | |
| | | | xxi Income being dividend received by a specified fund in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i) | cxxi | | | |
| | | | xxii Income (other than dividend) received by a specified fund in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i) | cxxii | | | |
| | | d | Pass through income in the nature of income from other sources claimed as chargeable at special rates (drop down to be provided) | | 2d | | |
| | | e | Amount included in 1 and 2 above, which is claimed as chargeable at special rates in India as per DTAA (total of column (2) of table below) | | 2e | | |

| Sl. No. | Amount of income | Item No. 1a, 1b to 1d in which included | Country to 2a name & code | Article of DTAA | Rate as per Treaty (enter NIL, if not chargeable) | Whether TRC obtained (Y/N) | Section of I.T. Act | Rate as per I.T. Act | Applicable rate [lower of (6) or (9)] |
|---|--|---|---------------------------|-----------------|---|----------------------------|---------------------|----------------------|---------------------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| 3 Deductions under section 57 (other than those relating to income chargeable at special rates under 2a, 2b, 2c, 2d & 2e) | | | | | | | | | |
| A Expenses / Deductions other than "C" | | | | | | | | 3a | |
| B Depreciation (available only if income offered in 1c) | | | | | | | | 3b | |
| C Interest expenditure on dividend u/s 57(i) (available only if income offered in 1a) | | | | | | | | 3c | |
| ci Eligible Interest expenditure u/s 57(i) – computed value | | | | | | | | 3ci | |
| d Total | | | | | | | | 3d | |
| 4 Amounts not deductible u/s 58 | | | | | | | | | 4 |
| 5 Profits chargeable to tax u/s 59 | | | | | | | | | 5 |
| 6 Net Income from other sources 1 (after reducing income related to DTAA portion) -3+4+5 (If negative take the figure to 41 of schedule CYLA) | | | | | | | | | 6 |
| 7 Income from other sources (other than from owning and maintaining race horses) (2 + 6) (enter 6 as nil, if negative) | | | | | | | | | 7 |
| 8 Income from the activity of owning race horses | | | | | | | | | |
| a Receipts | | | | | | | | 8a | |
| b Deductions under section 57 in relation to receipts at 8a only | | | | | | | | 8b | |
| c Amounts not deductible u/s 58 | | | | | | | | 8c | |
| d Profits chargeable to tax u/s 59 | | | | | | | | 8d | |
| e Balance (8a - 8b + 8c + 8d) (if negative take the figure to 10 xvii of Schedule CFL) | | | | | | | | | 8e |
| 9 Income under the head "Income from other sources" (7+ 8e) (take 8e as nil if negative) | | | | | | | | | 9 |
| 10 Information about accrual/receipt of income from Other Sources | | | | | | | | | |
| S.No | Other Source Income | | | Upto 15/6 | From 16/6 to 15/9 | From 16/9 to 15/12 | From 16/12 to 15/3 | From 16/3 to 31/3 | |
| | | | | (i) | (ii) | (iii) | (iv) | (v) | |
| 1 | Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix) | | | | | | | | |
| 2 | Income by way of winnings from online games u/s 115BBJ | | | | | | | | |
| 3 | Dividend Income referred in Sl. No 1a(i) | | | | | | | | |
| 4 | Dividend Income u/s 115A(1)(a)(i) other than proviso to section 115A(1)(a)(A) @ 20% (Including PTI Income) | | | | | | | | |
| 5 | Dividend income under proviso to sec 115A(1)(a)(A) @ 10% (Including PTI Income) | | | | | | | | |
| 6 | Dividend Income u/s 115AC @ 10% (Including PTI Income) | | | | | | | | |

| | | | | | | | |
|---|---|--|--|--|--|--|--|
| 7 | Dividend Income (other than units referred to in section 115AB) received by a FII u/s 115AD(1)(i) @ 20% (Including PTI Income) | | | | | | |
| 8 | Dividend Income (other than units referred to in section 115AB) received by a specified fund u/s 115AD(1)(i) @ 10% (Including PTI Income) | | | | | | |
| 9 | Dividend income chargeable at DTAA Rates | | | | | | |

| Schedule CYLA | | Details of Income after Set off of current year losses | | | | |
|---------------|--|--|---|---|--|---|
| Sl.No | Head/ Source of Income | Income of current year (Fill this column only if income is zero or positive) | House property loss of the current year set off | Business Loss (other than speculation or specified business loss) of the current year set off | Other sources loss (other than loss from race horses and amount chargeable to special rate of tax) of the current year set off | Current year's Income remaining after set off |
| | | 1 | 2 | 3 | 4 | 5=1-2-3-4 |
| i | Loss to be set off (Fill this row only, if computed figure is negative) | | (3 of Schedule – HP) | (2v of item E of Schedule BP) | (6 of Schedule-OS) | |
| ii | House property | (3 of Schedule HP) | | | | |
| iii | Business (excluding Income from life insurance business u/s 115B, speculation income and income from specified business) | (A37 of Schedule BP) | | | | |
| iv | Income from life insurance business u/s 115B | (3iv of item E of Sch. BP) | | | | |
| v | Speculation income | (3ii of item E of Sch. BP) | | | | |
| vi | Specified business income u/s 35AD | (3iii of item E of Sch. BP) | | | | |
| vii | Short-term capital gain taxable @ 15% | (9ii of item E of Schedule CG) | | | | |
| viii | Short-term capital gain taxable @ 30% | (9iii of item E of Schedule CG) | | | | |
| ix | Short-term capital gain taxable at applicable rates | (9iv of item E of Schedule CG) | | | | |
| x | Short-term capital gain taxable at special rates in India as per DTAA | (9v of item E of Schedule CG) | | | | |
| xi | Long term capital gain taxable @ 10% | (9vi of item E of Schedule CG) | | | | |
| xii | Long term capital gain taxable @ 20% | (9vii of item E of Schedule CG) | | | | |
| xiii | Long term capital gains taxable at special rates in India as per DTAA | (9viii of item E of Schedule CG) | | | | |
| xiv | Net income from other sources chargeable at normal applicable rates | (6 of Schedule OS) | | | | |
| xv | Profit from the activity of owning and maintaining race horses | (8e of Schedule OS) | | | | |
| xvi | Income from other sources taxable at special rates in India as per DTAA | (2e of Schedule OS) | | | | |
| xvii | Total loss set off | | | | | |
| xviii | Loss remaining after set-off (i – xvii) | | | | | |

| Schedule BFLA Details of Income after Set off of Brought Forward Losses of earlier years | | | | | | |
|--|---|---|---|---|---|---|
| Sl. No. | Head/ Source of Income | Income after set off, if any, of current year's losses as per 5 of Schedule CYLA) | Brought forward loss set off | Brought forward depreciation set off | Brought forward allowance under section 35(4) set off | Current year's income remaining after set off |
| | | 1 | 2 | 3 | 4 | 5 |
| i | House property | (5ii of Schedule CYLA) | (B/f house property loss) | | | |
| ii | Business (excluding Income from life insurance business u/s 115B, speculation income and income from specified business) | (5iii of Schedule CYLA) | (B/f business loss, other than speculation or specified business loss) (Note: B/F loss set off will be restricted to business income excluding income u/s 44BB) | Note: B/F depreciation set off will be restricted to business income excluding income u/s 44BB) | | |
| iii | Income from life insurance business u/s 115B | (5iv of Schedule CYLA) | (B/f business loss, other than speculation or specified business loss) | | | |
| iv | Speculation Income | (5v of Schedule CYLA) | (B/f normal business or speculation loss) | | | |
| v | Specified Business Income | (5vi of Schedule CYLA) | (B/f normal business or specified business loss) | | | |
| vi | Short-term capital gain taxable @ 15% | (5vii of Schedule CYLA) | (B/f short-term capital loss) | | | |
| vii | Short-term capital gain taxable @ 30% | (5viii of Schedule CYLA) | (B/f short-term capital loss) | | | |
| viii | Short-term capital gain taxable at applicable rates | (5ix of Schedule CYLA) | (B/f short-term capital loss) | | | |
| ix | Short-term capital gain taxable at special rates in India as per DTAA | (5x of Schedule CYLA) | (B/f short-term capital loss) | | | |
| x | Long-term capital gain taxable @ 10% | (5xi of Schedule CYLA) | (B/f short-term or long-term capital loss) | | | |
| xi | Long term capital gain taxable @ 20% | (5xii of Schedule CYLA) | (B/f short-term or long-term capital loss) | | | |
| xii | Long term capital gains taxable at special rates in India as per DTAA | (5xiii of Schedule CYLA) | (B/f short-term or long-term capital loss) | | | |
| xiii | Net income from other sources chargeable at normal applicable rates | (5xiv of Schedule CYLA) | | | | |
| xiv | Profit from owning and maintaining race horses | (5xv of Schedule CYLA) | (B/f loss from horse races) | | | |
| xv | Income from other sources income taxable at special rates in India as per DTAA | (5xvi of Schedule CYLA) | | | | |
| xvi | Total of brought forward loss set off | | | | | |
| xvii | Current year's income remaining after set off Total of (5i+5ii+5iii+5iv+5v+5vi+5vii+5viii+5ix+5x+5xi+5xii+5xiii+5xiv+5xv) | | | | | |

BROUGHT FORWARD LOSS ADJUSTMENT

[illegible]

[illegible]

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

| Schedule ICDS Effect of Income Computation Disclosure Standards on profit | | | | | |
|---|--|--------------------------|--------------------------|------------------|--|
| Sl. No. | ICDS | Increase in profit (Rs.) | Decrease in profit (Rs.) | Net effect (Rs.) | |
| (1) | (2) | (3) | (4) | (5) | |
| I | Accounting Policies | | | | |
| II | Valuation of Inventories (other than the effect of change in method of valuation u/s 145A, if the same is separately reported at col. 4d or 4e of Part A-OI) | | | | |
| III | Construction Contracts | | | | |
| IV | Revenue Recognition | | | | |
| V | Tangible Fixed Assets | | | | |
| VI | Changes in Foreign Exchange Rates | | | | |
| VII | Government Grants | | | | |
| VIII | Securities (other than the effect of change in method of valuation u/s 145A, if the same is separately reported at col. 4d or 4e of Part A-OI) | | | | |
| IX | Borrowing Costs | | | | |
| X | Provisions, Contingent Liabilities and Contingent Assets | | | | |
| XI | Total effect of ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X) | | | | |

| Schedule 10AA Deduction under section 10AA | | | | | |
|--|---|--|--|----|---|
| DEDUCTION U/S 10AA | Deductions in respect of units located in Special Economic Zone | | | | |
| | Sl | Undertaking | Assessment year in which unit begins to manufacture/produce/provide services | Sl | Amount of deduction |
| | a | Undertaking No.1 | | a | (item 17 of Annexure A of Form 56F for Undertaking 1) |
| | b | Undertaking No.2 | | b | (item 17 of Annexure A of Form 56F for Undertaking 2) |
| | c | Total deduction under section 10AA (a + b) | | | c |

| Schedule 80G Details of donations entitled for deduction under section 80G | | | | | | | |
|--|--|-------|--------------|--------------------|------------------------|----------------|-----------------------------|
| DETAILS OF DONATIONS | A Donations entitled for 100% deduction without qualifying limit | | | | | | |
| | Name and address of donee | | PAN of Donee | Amount of donation | | | Eligible Amount of donation |
| | | | | Donation in cash | Donation in other mode | Total Donation | |
| | i | | | | | | |
| | ii | | | | | | |
| | iii | Total | | | | | |

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

| Schedule 80GGA | | Details of donations for scientific research or rural development | | | | | |
|----------------|---|---|--------------|--------------------|------------------------|----------------|-----------------------------|
| S. No. | Relevant clause under which deduction is claimed (drop down to be provided) | Name and address of donee | PAN of Donee | Amount of donation | | | Eligible Amount of donation |
| | | | | Donation in cash | Donation in other mode | Total Donation | |
| i | | | | | | | |
| ii | | | | | | | |
| | | Total donation | | | | | |

| Schedule 80GGC | | Details of contributions made to political parties | | | | | |
|----------------|------|--|----------------------------|--------------------|---------------------------------|---|------------------|
| S. No. | Date | Amount of contribution | | | Eligible amount of contribution | Transaction Reference number for UPI transfer or Cheque number/IMPS/NEFT/RTGS | IFS code of Bank |
| | | Contribution in cash | Contribution in other mode | Total Contribution | | | |
| i | | | | | | | |
| | | (add rows) | | | | | |
| | | Total contribution | | | | | |

| Schedule 80IAC Deduction in respect of eligible start-up [to be filled only if answer to A19(g) is 'Yes'] | | | | | |
|--|----------------------------------|--------------------|--|---|--|
| Sl. No. | Date of incorporation of Startup | Nature of business | Certificate number as obtained from Inter Ministerial Board of Certification | First AY in which deduction was claimed | Amount of deduction claimed for current AY |
| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | | |

| Schedule 80LA Deduction in respect of offshore banking unit or IFSC | | | | | | | |
|--|----------------|----------------------------|---------------------------------|----------------------|---------------------|--|--|
| Sub-section in which deduction is claimed | | | | | | | |
| Sl. No. | Type of entity | Type of income of the unit | Authority granting registration | Date of registration | Registration number | First AY during which deduction is claimed | Amount of deduction claimed for current AY |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| | | | | | | | |
| (add row option to be provided) | | | | | | | |
| Total | | | | | | | |

| Schedule RA | | | | | | | Details of donations to research associations etc. [deduction under sections 35(1)(ii) or 35(1)(ia) or 35(1)(iii) or 35(2AA)] | | | |
|-------------|---------------------------|-------|--------------|--|--------------------|------------------------|---|-----------------------------|--|--|
| | Name and address of donee | | PAN of Donee | | Amount of donation | | | Eligible Amount of donation | | |
| | | | | | Donation in cash | Donation in other mode | Total Donation | | | |
| | i | | | | | | | | | |
| | ii | | | | | | | | | |
| | iii | Total | | | | | | | | |

| Schedule 80-IA Deductions under section 80-IA | | | | | |
|--|---|----|-------------------|--|---|
| a | Deduction in respect of profits of an enterprise referred to in section 80-IA(4)(i) [Infrastructure facility] | a1 | Undertaking no. 1 | (item 30 of Form 10CCB of the undertaking) | |
| | | a2 | Undertaking no. 2 | (item 30 of Form 10CCB of the undertaking) | |
| b | Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(iv) [Power] | b1 | Undertaking no. 1 | (item 30 of Form 10CCB of the undertaking) | |
| | | b2 | Undertaking no. 2 | (item 30 of Form 10CCB of the undertaking) | |
| c | Total deductions under section 80-IA (a1 + a2 + b1 + b2) | | | | c |

| Schedule 80-IB Deductions under section 80-IB | | | | | |
|--|---|----|-------------------|---------------------------------------|--|
| a | Deduction in respect of industrial undertaking located in Jammu & Kashmir or Ladakh [Section 80-IB(4)] | a1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) | |
| | | a2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) | |
| b | Deduction in the case of undertaking which begins commercial production or refining of mineral oil [Section 80-IB(9)] | b1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) | |
| | | b2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) | |
| c | Deduction in the case of an undertaking developing and building housing projects [Section 80-IB(10)] | c1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) | |
| | | c2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) | |
| d | Deduction in the case of an undertaking engaged in processing, preservation and packaging of fruits, vegetables, meat, meat products, poultry, marine or dairy products [Section 80-IB(1A)] | d1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) | |
| | | d2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) | |
| e | Deduction in the case of an undertaking engaged in integrated business of handling, storage and | e1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) | |

| | | | | | |
|---|---|----|-------------------|---------------------------------------|---|
| | transportation of food grains [Section 80-IB(11A)] | e2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) | |
| f | Total deduction under section 80-IB (Total of a1 to e2) | | | | f |

| Schedule 80-IC or 80-IE | | Deductions under section 80-IC or 80-IE | | | | |
|-------------------------|---|--|-----|-------------------|---------------------------------------|---------------------------------------|
| DEDUCTION U/S 80-IC | a | Deduction in respect of undertaking located in Sikkim | | a1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) |
| | | | | a2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) |
| | b | Deduction in respect of undertaking located in Himachal Pradesh | | b1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) |
| | | | | b2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) |
| | c | Deduction in respect of undertaking located in Uttaranchal | | c1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) |
| | | | | c1 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) |
| | d | Deduction in respect of undertaking located in North-East | | | | |
| | da | Assam | da1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) | |
| | | | da2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) | |
| | db | Arunachal Pradesh | db1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) | |
| | | | db2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) | |
| | dc | Manipur | dc1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) | |
| | | | dc2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) | |
| | dd | Mizoram | dd1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) | |
| | | | dd2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) | |
| | de | Meghalaya | de1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) | |
| | | | de2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) | |
| | df | Nagaland | df1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) | |
| | | | df2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) | |
| | dg | Tripura | dg1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) | |
| | | | dg2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) | |
| | dh | Total deduction for undertakings located in North-east (total of da1 to dg2) | | | | Dh |
| e | Total deduction under section 80-IC or 80-IE (a + d + c + dh) | | | | E | |

| Schedule 80P | | Deductions under section 80P | | |
|--------------|---|------------------------------|--------|-------------------------------|
| | | Nature of Business Code | Income | Amount eligible for deduction |
| 1 | Sec.80P(2)(a)(i) Banking/Credit Facilities to its members | | | |
| 2 | Sec.80P(2)(a)(ii) Cottage Industry | | | |
| 3 | Sec.80P(2)(a)(iii) Marketing of Agricultural produce grown by its members | | | |
| 4 | Sec.80P(2)(a)(iv) Purchase of Agricultural Implements, seeds, live-stocks or other articles intended for agriculture for the purpose of supplying to its members. | | | |
| 5 | Sec.80P(2)(a)(v) Processing, without the aid of power, of the agricultural Produce of its members. | | | |
| 6 | Sec.80P(2)(a)(vi) Collective disposal of Labour of its members | | | |

| | | | | |
|----|---|--|--|--|
| 7 | Sec.80P(2)(a)(vii) Fishing or allied activities for the purpose of supplying to its members. | | | |
| 8 | Sec.80P(2)(b) Primary cooperative society engaged in supplying Milk, oilseeds, fruits or vegetables raised or grown by its members to Federal cooperative society engaged in supplying Milk, oilseeds, fruits or vegetables/Government or local authority/Government Company / corporation established by or under a Central, State or Provincial Act | | | |
| 9 | Sec.80P(2)(c)(i) Consumer Cooperative Society Other than specified in 80P(2a) or 80P(2b) | | | |
| 10 | Sec.80P(2)(c)(ii) Other Cooperative Society engaged in activities Other than specified in 80P(2a) or 80P(2b) | | | |
| 11 | Sec.80P(2)(d) Interest/Dividend from Investment in other co-operative society | | | |
| 12 | Sec.80P(2)(e) Income from Letting of godowns/ warehouses for storage, processing / facilitating the marketing of commodities | | | |
| 13 | Sec.80P(2)(f) Others | | | |
| 14 | Total | | | |

| Schedule VI-A | | Deductions under Chapter VI-A | | | |
|------------------|---|--|------------------------|----------------|--|
| TOTAL DEDUCTIONS | 1 | Part B- Deduction in respect of certain payments | | | |
| | | a 80G | | b 80GGA | |
| | | c 80GGC | | | |
| | | Total Deduction under Part B (a + b + c) | | | 1 |
| | 2 | Part C - Deduction in respect of certain incomes | | | |
| | | d 80-LA | (c of Schedule 80-LA) | e 80-LAB | |
| | | f 80-LAC | (d of Schedule 80-LAC) | g 80-IB | (f of Schedule 80-IB) |
| | | h 80-IBA | | i 80-IC/ 80-IE | (e of Schedule 80-IC/ 80-IE) |
| | | j 80JJA | | k 80JJAA | (Sl.no. 5I(eiv) +5II of Annexure to Form 10DA) |
| | | l 80LA(1) | (8 of Schedule 80-LA) | m 80LA(1A) | (8 of Schedule 80-LA) |
| | | n 80P | | | |
| | | Total Deduction under Part C (total of d to n) | | | 2 |
| | 3 | Total deductions under Chapter VI-A (1+2) | | | |
| | | | | | 3 |

| Schedule AMT | | Computation of Alternate Minimum Tax payable under section 115JC | | | |
|--------------|---|---|----|--|---|
| | 1 | Total Income as per item 13 of PART-B- II | | | 1 |
| | 2 | Adjustment as per section 115JC(2) | | | |
| | | a Deduction Claimed under any section included in Chapter VI-A under the heading "C.—Deductions in respect of certain incomes" | 2a | | |
| | | b Deduction Claimed u/s 10AA | 2b | | |
| | | c Deduction claimed u/s 35AD as reduced by the amount of depreciation on assets on which such deduction is claimed | | | |
| | | d Total Adjustment (2a+ 2b+ 2c) | 2d | | |
| | 3 | Adjusted Total Income under section 115JC(1) (1+2d) | | | 3 |
| | a | Adjusted Total Income u/s 115JC from units located in IFSC, if any | | | |
| | b | Adjusted Total Income u/s 115JC from other Units (3-3a) | | | |
| | 4 | Tax payable under section 115JC(1) [(9% of (3a)+ 18.5% or 15% of (3b) as applicable)]/ (In the case of AOP, BOI, AJP this is applicable if 3 is greater than Rs. 20 lakh) | | | 4 |

| Schedule AMTC | | Computation of tax credit under section 115JD | | | |
|---------------|---|---|--|--|---|
| | 1 | Tax under section 115JC in assessment year 2024-25 (1d of Part-B-TII) | | | 1 |
| | 2 | Tax under other provisions of the Act in assessment year 2024-25 (2g of Part-B-TII) | | | 2 |
| | 3 | Amount of tax against which credit is available [enter (2 – 1) if 2 is greater than 1, otherwise enter 0] | | | 3 |
| | 4 | Utilisation of AMT credit Available (Sum of AMT credit utilized during the current year is subject to maximum of amount mentioned in 3 above and cannot exceed the sum of AMT Credit Brought Forward) | | | |

| | S.No | Assessment Year (AY) (A) | AMT Credit | | | AMT Credit Utilised during the Current Assessment Year (C) | Balance AMT Credit Carried Forward (D) = (B3) – (C) |
|---|--|--|---------------|--|--|---|--|
| | | | Gross (B1) | Set-off in earlier assessment years (B2) | Balance brought forward to the current assessment year (B3) = (B1) – (B2) | | |
| | i | 2011-12 | | | | | |
| | ii | 2012-13 | | | | | |
| | iii | 2013-14 | | | | | |
| | iv | 2014-15 | | | | | |
| | v | 2015-16 | | | | | |
| | vi | 2016-17 | | | | | |
| | vii | 2017-18 | | | | | |
| | viii | 2018-19 | | | | | |
| | ix | 2019-20 | | | | | |
| | x | 2020-21 | | | | | |
| | xi | 2021-22 | | | | | |
| | xii | 2022-23 | | | | | |
| | xiii | 2023-24 | | | | | |
| | xiv | Current AY (enter 1 -2, if 1>2 else enter 0) | | | | | |
| | xv | Total | | | | | |
| 5 | Amount of tax credit under section 115JD utilised during the year [total of item No. 4 (C)] | | | | | 5 | |
| 6 | Amount of AMT liability available for credit in subsequent assessment years [total of 4 (D)] | | | | | 6 | |

Schedule SI

| SPECIAL RATE | SI No | Section/Description | <input checked="" type="checkbox"/> | Special rate (%) | Income(i) | Tax thereon (ii) |
|--------------|----------|---|-------------------------------------|---------------------|---------------------------------|------------------------|
| | | | | | | |
| | 1 | 111A or section 115AD(1)(ii)- Proviso (STCG on shares/equity oriented MF on which STT paid) | <input type="checkbox"/> | 15 | (part of 5vi of Schedule BFLA) | |
| | 2 | 115AD (STCG for FIIs on securities where STT not paid) | <input type="checkbox"/> | 30 | (part of 5vii of Schedule BFLA) | |
| | 3 | 112 proviso (LTCG on listed securities/ units without indexation) | <input type="checkbox"/> | 10 | (part of 5x of Schedule BFLA) | |
| | 4 | 112(1)(c)(iii) (LTCG for non-resident on unlisted securities) | <input type="checkbox"/> | 10 | (part of 5x of Schedule BFLA) | |
| | 5 | 115AB (LTCG for non-resident on units referred in section 115AB) | <input type="checkbox"/> | 10 | (part of 5x of Schedule BFLA) | |
| | 6 | 115AC (LTCG for non-resident on bonds/GDR) | <input type="checkbox"/> | 10 | (part of 5x of Schedule BFLA) | |
| | 7 | 115AD (LTCG for FII on securities) | <input type="checkbox"/> | 10 | (part of 5x of Schedule BFLA) | |
| | 8 | 112 (LTCG on others) | <input type="checkbox"/> | 20 | (5xi of Schedule BFLA) | |
| | 9 | 112A or section 115AD(1)(b)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid) | <input type="checkbox"/> | 10 | (5x of Schedule BFLA) | |
| | 10 | STCG chargeable at special rates in India as per DTAA | <input type="checkbox"/> | | (part of 5ix of Schedule BFLA) | |
| | 11 | LTCG Chargeable at special rates in India as per DTAA | <input type="checkbox"/> | | (part of 5xii of Schedule BFLA) | |

| | | | | | |
|-----|---|--------------------------|--------------|---------------------------------|--|
| 12 | 115B (Profits and gains of life insurance business) | <input type="checkbox"/> | 12.50 | (5iii of Schedule BFLA) | |
| 13a | 115AC (Income by way of interest received by a non-resident from bonds purchased in foreign currency) | <input type="checkbox"/> | 10 | (part of 2cx of Schedule OS) | |
| 13b | 115AC (Income by way of dividend received by non-resident from GDR purchased in foreign currency) | <input type="checkbox"/> | 10 | (part of 2cxiaf of Schedule OS) | |
| 14 | 115BB (Winnings from lotteries, puzzles, races, games etc.) | <input type="checkbox"/> | 30 | (2ai of Schedule OS) | |
| 15 | 115BBJ (Winnings from online games) | <input type="checkbox"/> | 30 | (2aii of Schedule OS) | |
| 16 | 115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D) | <input type="checkbox"/> | 60 | (2b of Schedule OS) | |
| 17 | 115BBF (Income from patent) | <input type="checkbox"/> | | | |
| | a Income under head business or profession | <input type="checkbox"/> | 10 | (3d of Schedule BP) | |
| | b Income under head other sources | <input type="checkbox"/> | 10 | (2cxv of Schedule OS) | |
| 18 | 115BBG (Income from transfer of carbon credits) | <input type="checkbox"/> | | | |
| | a Income under head business or profession | <input type="checkbox"/> | 10 | (7e of Schedule BP) | |
| | b Income under head other sources | <input type="checkbox"/> | 10 | (2cxvi of Schedule OS) | |
| 19 | 115BBH- Tax on Income from Virtual Digital asset | <input type="checkbox"/> | | | |
| | a. Income under head business or profession | <input type="checkbox"/> | 30 | (3f of Schedule BP) | |
| | b. Income under head Capital Gain | <input type="checkbox"/> | 30 | (C2 of Schedule CG) | |
| 20 | 115A(1)(b)(A) & 115A(1)(b)(B) (Income of a non-resident from Royalty) | <input type="checkbox"/> | 10 | (part of 2cviii of Schedule OS) | |
| 21 | Income from other sources chargeable at special rates in India as per DTAA | <input type="checkbox"/> | | (part of 2e of Schedule OS) | |
| 22 | Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15% u | <input type="checkbox"/> | 15 | (part of 5vi of Schedule BFLA) | |
| 23 | Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30% | <input type="checkbox"/> | 30 | (part of 5vii of Schedule BFLA) | |
| 24 | Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% | <input type="checkbox"/> | 10 | (part of 5x of Schedule BFLA) | |
| 25 | Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% - u/s other than 112A | <input type="checkbox"/> | 10 | (part of 5ix of Schedule BFLA) | |
| 26 | Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20% | <input type="checkbox"/> | 20 | (part of 5xi of Schedule BFLA) | |
| 27 | Pass through income in the nature of income from other sources chargeable at special rates | <input type="checkbox"/> | | (2d of Schedule OS) | |
| 28 | Any other income chargeable at special rates (Please choose from dropdown menu) | <input type="checkbox"/> | | (part of 2c of Schedule OS) | |
| | | | Total | | |

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

| Schedule EI | | Details of Exempt Income (Income not to be included in Total Income or not chargeable to tax) | | | |
|----------------|---|--|-----|---|--|
| EXEMPT INCOMES | 1 | Interest income | | 1 | |
| | 2 | i Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of LT. Rules) | i | | |
| | | ii Expenditure incurred on agriculture | ii | | |
| | | iii Unabsorbed agricultural loss of previous eight assessment years | iii | | |
| | | iv Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 (from Sl.No. 38 of Sch. BP) | iv | | |
| | v | Net Agricultural income for the year (i – ii – iii + iv) (enter nil if loss) | | 2 | |

| | | | | | | | | | |
|---|--|--|------------------|---------------------|-----------------|----------------|----------------------------|---|--|
| | vi | In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details <i>(Fill up details separately for each agricultural land)</i> | | | | | | | |
| | a | Name of district along with pin code in which agricultural land is located | | | | | | | |
| | b | Measurement of agricultural land in Acre | | | | | | | |
| | c | Whether the agricultural land is owned or held on lease <i>(drop down to be provided)</i> | | | | | | | |
| | d | Whether the agricultural land is irrigated or rain-fed <i>(drop down to be provided)</i> | | | | | | | |
| 3 | Other exempt income <i>(please specify)</i> (3a+3b) | | | | | | | 3 | |
| | a | Income u/s 10(23FB) or 10(23FBA) or 10(23FC) or 10(23FCA) or 10(23FE) or 10(23FF) or 10(4D) (Please provide details of Acknowledgement Number and Date of Form Filed if 10(23FF) and 10(4D) is claimed)) Add row option and drop down to be provided in utility for each section separately | | | | 3a | | | |
| | b | Any other Income (Specify nature) – Add row option with free text to enter the nature of income to be provided in utility | | | | 3b | | | |
| 4 | Income claimed as not chargeable to tax as per DTAA | | | | | | | | |
| | Sl. No. | Amount of income | Nature of income | Country name & Code | Article of DTAA | Head of Income | Whether TRC obtained (Y/N) | | |
| | I | | | | | | | | |
| | II | | | | | | | | |
| | III | Total Income from DTAA not chargeable to tax | | | | | | 4 | |
| 5 | Pass through income claimed as not chargeable to tax <i>(Schedule PTI)</i> | | | | | | | 5 | |
| 6 | Total (1+2+3+4+5) | | | | | | | 6 | |

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

| Schedule-TPSA | | Details of Tax on secondary adjustments as per section 92CE(2A) as per the schedule provided in e-filing utility | | | | | | |
|--|--------------------------|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| TAX ON SECONDARY ADJUSTMENTS AS PER SECTION 92CE(2A) | 1 | Amount of primary adjustments on which option u/s 92CE(2A) is exercised & such excess money has not been repatriated within the prescribed time (please indicate the total of adjustments made in respect of all the AYs) | | | | | | |
| | a | Additional Income tax payable @ 18% on above | | | | | | |
| | b | Surcharge @ 12% on "a" | | | | | | |
| | c | Health & Education cess on (a+b) | | | | | | |
| | d | Total Additional tax payable (a+b+c) | | | | | | |
| | 3 | Taxes paid | | | | | | |
| | 4 | Net tax payable (2d-3) | | | | | | |
| | 5 | Date(s) of deposit of tax on secondary adjustments as per section 92CE(2A) | Date 1 (DD/MM/YYYY Y) | Date 2 (DD/MM/YYYY Y) | Date 3 (DD/MM/YYYY Y) | Date 4 (DD/MM/YYYY Y) | Date 5 (DD/MM/YYYY Y) | Date 6 (DD/MM/YYYY Y) |
| | 6 | Name of Bank and Branch | | | | | | |
| | 7 | BSR Code | | | | | | |
| 8 | Serial number of challan | | | | | | | |
| 9 | Amount deposited | | | | | | | |

| Schedule 115TD | | Accreted income under section 115TD | | | |
|----------------|---|--|----------------------|----------------------|----------------------|
| 1 | Aggregate Fair Market Value (FMV) of total assets of specified person | | | | 1 |
| 2 | Less: Total liability of specified person | | | | 2 |
| 3 | Net value of assets (1 – 2) | | | | 3 |
| 4 | (i) | FMV of assets directly acquired out of income referred to in section 10(1) | 4i | | |
| | (ii) | FMV of assets acquired during the period from the date of creation or establishment to the effective date of registration/provisional registration u/s 12AB, if benefit u/s 11 and 12 not claimed during the said period | 4ii | | |
| | (iii) | FMV of assets transferred in accordance with third proviso to section 115TD(2) | 4iii | | |
| | (iv) | Total (4i + 4ii + 4iii)- | 4iv | | |
| 5 | Liability in respect of assets at 4 above | | | | 5 |
| 6 | Accreted income as per section 115TD [3 – (4iv – 5)] | | | | 6 |
| 7 | Additional income-tax payable u/s 115TD at maximum marginal rate | | | | 7 |
| 8 | Interest payable u/s 115IE | | | | 8 |
| 9 | Specified date u/s 115TD | | | | 9 |
| 10 | Additional income-tax and interest payable | | | | 10 |
| 11 | Tax and interest paid | | | | 11 |
| 12 | Net payable (10 - 11) (Enter 0 if negative) | | | | 12 |
| 13 | Date(s) of deposit of tax on accreted income | | Date 1 DD/MM/YYYY | Date 2 DD/MM/YYYY | Date 3 DD/MM/YYYY |
| 14 | Name of Bank and Branch | | | | |
| 15 | BSR Code | | | | |
| 16 | Serial number of challan | | | | |
| 17 | Amount deposited | | | | |

| Schedule FSI | | | Details of Income from outside India and tax relief (available only in case of resident) | | | | | | | |
|---|-----|--|--|---------------|------------------------|---|------------------------|---|---|--|
| INCOME FROM OUTSIDE INDIA AND TAX RELIEF | Sl. | Country Code (dropdown to be provided in the e-filing utility) | Taxpayer Identification Number | Sl. | Head of income | Income from outside India (included in PART B-II) | Tax paid outside India | Tax payable on such income under normal provisions in India | Tax relief available in India (e) = (c) or (d) whichever is lower | Relevant article of DTAA if relief claimed u/s 90 or 90A |
| | | | | | (a) | (b) | (c) | (d) | (e) | (f) |
| | 1 | | | i | House Property | | | | | |
| | | | | ii | Business or Profession | | | | | |
| | | | | iii | Capital Gains | | | | | |
| | | | | iv | Other sources | | | | | |
| | | | | Total | | | | | | |
| | 2 | | | i | House Property | | | | | |
| | | | | ii | Business or Profession | | | | | |
| | | | | iii | Capital Gains | | | | | |
| iv | | | | Other sources | | | | | | |
| Total | | | | | | | | | | |
| NOTE ► Please refer to the instructions for filling out this schedule. | | | | | | | | | | |

| Schedule TR | | Details Summary of tax relief claimed for taxes paid outside India (available only in case of resident) | | | | |
|---|--|---|--------------------------------|--|--|--|
| TAX RELIEF FOR TAX PAID OUTSIDE INDIA | 1 | Details of Tax relief claimed | | | | |
| | | Country Code | Taxpayer Identification Number | Total taxes paid outside India (total of (c) of Schedule FSI in respect of each country) | Total tax relief available (total of (e) of Schedule FSI in respect of each country) | Section under which relief claimed (specify 90, 90A or 91) |
| | | (a) | (b) | (c) | (d) | (e) |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | Total | | | |
| | 2 | Total Tax relief available in respect of country where DTAA is applicable (section 90/90A) / <i>Part of total of 1(d)</i> | | | | 2 |
| | 3 | Total Tax relief available in respect of country where DTAA is not applicable (section 91) / <i>Part of total of 1(d)</i> | | | | 3 |
| 4 | Whether any tax paid outside India, on which tax relief was allowed in India, has been refunded/credited by the foreign tax authority during the year? If yes, provide the details below | | | | 4 | |
| | a | Amount of tax refunded | | b | Assessment year in which tax relief allowed in India | |
| NOTE ▶ Please refer to the instructions for filling out this schedule. | | | | | | |

| Schedule FA | | Details of Foreign Assets and Income from any source outside India | | | | | | | | | | | |
|---------------------------|-------|---|--------------|-------------------------------|----------------------------------|----------|------------------|--------------------------------|---------------------------------|--|-----------------|--|--|
| DETAILS OF FOREIGN ASSETS | A1 | Details of Foreign Depository Accounts held (including any beneficial interest) at any time during the calendar year ending on 31st December, 2023) | | | | | | | | | | | |
| | Sl No | Country name | Country code | Name of financial institution | Address of financial institution | ZIP code | Account number | Status | Account opening date | Peak balance during the period | Closing balance | Gross interest paid/credited to the account during the period | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | |
| | (i) | | | | | | | | | | | | |
| | (ii) | | | | | | | | | | | | |
| | A2 | Details of Foreign Custodial Accounts held (including any beneficial interest) at any time during the calendar year ending on 31st December, 2023 | | | | | | | | | | | |
| | Sl No | Country name | Country code | Name of financial institution | Address of financial institution | ZIP code | Account number | Status | Account opening date | Peak balance during the period | Closing balance | Gross amount paid/credited to the account during the period <i>(drop down to be provided specifying nature of amount viz. interest/dividend/proceeds from sale or redemption of financial assets/ other income)</i> | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | |
| | (i) | | | | | | | | | | | | |
| | (ii) | | | | | | | | | | | | |
| | A3 | Details of Foreign Equity and Debt Interest held (including any beneficial interest) in any entity at any time during the calendar year ending on 31st December, 2023 | | | | | | | | | | | |
| | Sl No | Country name | Country code | Name of entity | Address of entity | ZIP code | Nature of entity | Date of acquiring the interest | Initial value of the investment | Peak value of investment during the period | Closing value | Total gross amount paid/credited with respect to the holding during the period | Total gross proceeds from sale or redemption of investment during the period |

[illegible]

| | | | | | | | | | | | | | |
|---|---|----------|--|-------------------------------|-----------------------------|-----------------------------------|--------------------------------|--|--|--|--------|------------------------|-------------------------|
| (ii) | | | | | | | | | | | | | |
| F | Details of trusts, created under the laws of a country outside India, in which you are a trustee, beneficiary or settlor | | | | | | | | | | | | |
| Sl No | Country Name and code | Zip Code | Name and address of the trust | Name and address of trustee/s | Name and address of Settlor | Name and address of Beneficiaries | Date since position held | Whether income derived is taxable in your hands? | If (8) is yes, Income derived from the trust | If (8) is yes, Income offered in this return | Amount | Schedule where offered | Item number of schedule |
| (1) | (2a) | (2b) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | |
| (i) | | | | | | | | | | | | | |
| (ii) | | | | | | | | | | | | | |
| G | Details of any other income derived from any source outside India which is not included in, - (i) items A to F above and, (ii) income under the head business or profession | | | | | | | | | | | | |
| Sl No | Country Name and code | Zip Code | Name and address of the person from whom derived | | Income derived | Nature of income | Whether taxable in your hands? | If (6) is yes, Income offered in this return | | | | | |
| (1) | (2a) | (2b) | (3) | | (4) | (5) | (6) | (7) | (8) | (9) | | | |
| (i) | | | | | | | | | | | | | |
| (ii) | | | | | | | | | | | | | |
| NOTE ► Please refer to instructions for filling out this schedule. | | | | | | | | | | | | | |

| | | | | |
|--|---------|--------------|---|---|
| Schedule GST | | | INFORMATION REGARDING TURNOVER/GROSS RECEIPT REPORTED FOR GST | |
| S OF | Sl. No. | GSTIN No(s). | | Annual value of outward supplies as per the GST return(s) filed |
| | (1) | (2) | | (3) |
| | | | | |
| NOTE ► Please furnish the information above for each GSTIN No. separately | | | | |

PART-B

| | | | | | |
|--------------------|---|---|------|---|--|
| Part B - II | | Computation of total income | | | |
| TOTAL INCOME | 1 | Income from house property (3 of Schedule-HP) (enter nil if loss) | | 1 | |
| | 2 | Profits and gains from business or profession | | | |
| | i | Profits and gains from business other than speculative business and specified business (A37 of Schedule BP) (enter nil if loss) | 2i | | |
| | ii | Profits and gains from speculative business (3(ii) of table E of Schedule BP) (enter nil if loss and carry this figure to Schedule CFL) | 2ii | | |
| | iii | Profits and gains from specified business (3(iii) of table E of Schedule BP) (enter nil if loss and carry this figure to Schedule CFL) | 2iii | | |
| | iv | Income chargeable to tax at special rate (3d, 3e, 3f and 4b of Schedule BP) | 2iv | | |
| | v | Total (2i + 2ii + 2iii + 2iv) (enter nil, if loss and carry this figure of loss to Schedule CYLA) | 2v | | |
| | 3 | Capital gains | | | |
| | a | Short term | | | |
| | i | Short-term chargeable @ 15% (9ii of item E of schedule CG) | ai | | |
| | ii | Short-term chargeable @ 30% (9iii of item E of schedule CG) | aii | | |
| | iii | Short-term chargeable at applicable rate (9iv of item E of schedule CG) | aiii | | |
| | iv | Short-term chargeable at special rates in India as per DTAA (9v of item E of Schedule CG) | aiv | | |
| | v | Total Short-term (ai + aii + aiii + aiv) (enter nil if loss) | av | | |
| | b | Long-term | | | |
| i | Long-term chargeable @ 10% (9vi of item E of Schedule CG) | bi | | | |

| | | | | | |
|--|-----|---|------|--|--|
| | ii | Long-term chargeable @ 20% (9vii of item E of Schedule CG) | bii | | |
| | iii | Long-term chargeable at special rates in India as per DTAA (9viii of item E of Schedule CG) | biil | | |
| | iv | Total Long-term (bi + bii + biil) (enter nil if loss) | biv | | |
| | c | Sum of Short-term / Long-term capital gains (3av + 3biv) (enter nil if loss) | 3c | | |
| | d | Capital gain chargeable @ 30% u/s 115BBH (C2 of Schedule CG) | 3d | | |
| | e | Total capital gains (3c + 3d) | 3e | | |
| | 4 | Income from other sources | | | |
| | a | Net income from other sources chargeable to tax at normal applicable rates (6 of Schedule OS) (enter nil if loss) | 4a | | |
| | b | Income chargeable to tax at special rate (2 of Schedule OS) | 4b | | |
| | c | Income from the activity of owning and maintaining race horses (8e of Schedule OS) (enter nil if loss) | 4c | | |
| | d | Total (4a + 4b + 4c) | 4d | | |
| | 5 | Total of headwise income (1 + 2v + 3e + 4d) | 5 | | |
| | 6 | Losses of current year to be set off against 5 (total of 2xvi, 3xvi and 4xvi of Schedule CYLA) | 6 | | |
| | 7 | Balance after set off of current year losses (5 - 6) (total of serial no (ii), (iii), (iv) to (xv) of column 5 of Schedule CYLA + 4b + 2iv) | 7 | | |
| | 8 | Brought forward losses to be set off against 7 (total of 2xv, 3xv and 4xv of Schedule BFLA) | 8 | | |
| | 9 | Gross Total income (7 - 8) (also total of serial no (i), (ii), (iv) to (xiv) of column 5 of Schedule BFLA + 4b + 2iii) | 9 | | |
| | 10 | Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 9 | 10 | | |
| | 11 | Deductions under Chapter VI-A | | | |
| | a | Part-B of Chapter VI-A [1 of Schedule VI-A and limited upto (i+ii+iii+iv+v+viii+xi+ixiv) of column 5 of BFLA] | 11a | | |
| | b | Part-C of Chapter VI-A [2 of Schedule VI-A] | 11b | | |
| | c | Total (11a + 11b) [limited upto (9-10)] | 11c | | |
| | 12 | Deduction u/s 10AA (Total of Sch. 10AA) | 12 | | |
| | 13 | Total income (9 - 11c - 12) | 13 | | |
| | 14 | Income chargeable to tax at special rates (total of (i) of Schedule SI) | 14 | | |
| | 15 | Net agricultural income/ any other income for rate purpose (2v of Schedule EI) | 15 | | |
| | 16 | Aggregate income (13 - 14 + 15) [applicable if (13-14) exceeds maximum amount not chargeable to tax] | 16 | | |
| | 17 | Losses of current year to be carried forward (total of xix of Schedule CFL) | 17 | | |
| | 18 | Deemed total income under section 115JC (3 of Schedule AMT) | 18 | | |

| Part B - TII | | Computation of tax liability on total income | | | |
|------------------------------|---|---|---|---------------------------------|----|
| COMPUTATION OF TAX LIABILITY | 1 | A Tax payable on deemed total income under section 115JC (4 of Schedule AMT) | | | 1a |
| | | B Surcharge on (a) above (if applicable) | | | 1b |
| | | C Health and Education Cess @ 4% on 1a+1b above | | | 1c |
| | | D Total Tax Payable on deemed total income (1a+1b+1c) | | | 1d |
| | 2 | Tax payable on total income | | | |
| | | A Tax at normal rates on 16 of Part B-II | 2a | | |
| | | B Tax at special rates (total of col. (ii) of Schedule-SI) | 2b | | |
| | | C Rebate on agricultural income [applicable if (13-14) of Part B-II exceeds maximum amount not chargeable to tax] | 2c | | |
| | | D Tax Payable on total income (2a+2b-2c) | | | 2d |
| | | E Surcharge | Surcharge computed before marginal relief | Surcharge after marginal relief | |
| | | | | | |
| | i | 25% of 12(ii) of Schedule SI | 2ei | ia | |
| | | | 2g(ii) | | |

| | | | | | | |
|-------------------------------|---|---|---------------------|----------------|---|------------------|
| TAXES PAID AND BANK DETAILS | ii | 10% or 15 %, as applicable (Refer instructions) | 2eii | | iiia | |
| | iii | On [(2d) – [(12(ii) of Schedule SI – tax on Income referred in 2e(ii))] | 2eiii | | | |
| | iv | Total (1a+iiia) | | | 2eiv | |
| | F | Health and Education Cess @ 4% on 2d+2eiv | | | 2f | |
| | g | Gross tax liability (2d + 2eiv + 2f) | | | 2g | |
| | 3 | Gross tax payable (higher of 1d or 2g) | | | 3 | |
| | 4 | Credit under section 115JD of tax paid in earlier years (applicable if 2g is more than 1d) (5 of Schedule AMTC) | | | 4 | |
| | 5 | Tax payable after credit under section 115JD (3 - 4) | | | 5 | |
| | 6 | Tax relief | | | | |
| | a | Section 90/90A (2 of Schedule TR) | 6a | | | |
| b | Section 91(3 of Schedule TR) | 6b | | | | |
| c | Total (6a + 6b) | | | 6c | | |
| 7 | Net tax liability (5 – 6c) (enter zero, if negative) | | | 7 | | |
| 8 | Interest and fee payable | | | | | |
| a | Interest for default in furnishing the return (section 234A) | 8a | | | | |
| b | Interest for default in payment of advance tax (section 234B) | 8b | | | | |
| c | Interest for deferment of advance tax (section 234C) | 8c | | | | |
| d | Fee for default in furnishing return of income (section 234F) | 8d | | | | |
| e | Total Interest and Fee Payable (8a+8b+8c+8d) | | | 8e | | |
| 9 | Aggregate liability (7 + 8e) | | | 9 | | |
| 10 | Taxes Paid | | | | | |
| a | Advance Tax (from column 5 of 115A) | 10a | | | | |
| b | TDS (total of column 9 of 15B) | 10b | | | | |
| c | TCS (total of column 7 of 15C) | 10c | | | | |
| d | Self-Assessment Tax (from column 5 of 15A) | 10d | | | | |
| e | Total Taxes Paid (10a+10b+10c+10d) | | | 10e | | |
| 11 | Amount payable (Enter if 9 is greater than 10e, else enter 0) | | | 11 | | |
| 12 | Refund (If 10e is greater than 9) | | | 12 | | |
| 13 | Net tax payable on 115TD income including interest u/s 115TE (Sr.no. 12 of Schedule 115TD) | | | 13 | | |
| 14 | Tax payable u/s 115TD after adjustment of refund at Sl. No. 12 (13-12) | | | 14 | | |
| 15 | Net refund after adjustment as per Sl. No. 14 (12-13) (refund, if any, will be directly credited into the bank account) | | | 15 | | |
| BANK ACCOUNT | 16 | Do you have a bank account in India (Non-Residents claiming refund with no bank account in India may select No) | | | | Select Yes or No |
| | a) | Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts) | | | | |
| | Sl. | IFS Code of the Bank in case of Bank Accounts held in India | Name of the Bank | Account Number | Type of account (Dropdown to be provided by e-filing utility) | |
| | I | | | | | |
| | II | | | | | |
| | Note: | | | | | |
| | 1) All bank accounts held at any time are to be reported, except dormant A/c | | | | | |
| | 2) In case of multiple accounts, the refund will be credited to one of the validated accounts after processing the return. | | | | | |
| | Rows can be added as required | | | | | |
| | b) Non-residents, who are claiming income-tax refund and not having bank account in India may, at their option, furnish the details of one foreign bank account: | | | | | |
| Sl. No. | SWIFT Code | Name of the Bank | Country of Location | IBAN | | |
| | | | | | | |
| Rows can be added as required | | | | | | |
| 17 | Do you at any time during the previous year, - (i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or (ii) have signing authority in any account located outside India; or (iii) have income from any source outside India? [applicable only in case of a resident] [Ensure Schedule FA is filled up if the answer is Yes] | | | | <input type="checkbox"/> Yes <input type="checkbox"/> No | |

| 18 TAX PAYMENTS | | | | |
|---|----------|------------------------------|--------------------------|-------------|
| A Details of payments of Advance Tax and Self-Assessment Tax | | | | |
| Sl No | BSR Code | Date of Deposit (DD/MM/YYYY) | Serial Number of Challan | Amount (Rs) |
| (1) | (2) | (3) | (4) | (5) |
| i | | | | |
| ii | | | | |
| iii | | | | |
| NOTE ▶ Enter the totals of Advance tax and Self-Assessment tax in Sl No. 10a & 10d of Part B-TII | | | | |

| B Details of Tax Deducted at Source (TDS) on Income [As per Form 16 A issued or Form 16B/16C/16D/16E furnished by Deductor(s)] | | | | | | | | | | | | |
|--|---|---|---|-------------------------------------|--|--|--|----------------------------------|---|--------------|------------------|------|
| Sl No | TDS credit relating to self/other person [other person as per rule 37BA(2)] | PAN/Aadhaar No. of Other Person (if TDS credit related to other person) | TAN of the Deductor/ PAN/Aadhaar No. of Tenant/ Buyer | Unclaimed TDS brought forward (b/f) | TDS of the current Financial Year (TDS deducted during the FY 2023-24) | TDS credit being claimed this Year (only if corresponding income is being offered for tax this year, not applicable if TDS is deducted u/s 194N) | Corresponding Receipt/ withdrawals offered | TDS credit being carried forward | | | | |
| (1) | (2) | (3) | (4) | Fin. Year in which deducted | TDS b/f | Deducted in own hands | Deducted in the hands of or any other person as per rule 37BA(2) (if applicable) | Claimed in own hands | Claimed in the hands of or any other person as per rule 37BA(2) (if applicable) | Gross Amount | Head of Income | (13) |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| | | | | | | | Incom e | TDS | Incom e | TDS | PAN/ Aadhaar No. | |
| I | | | | | | | | | | | | |
| NOTE ▶ Please enter total of column 9 in 10b of Part B-TII | | | | | | | | | | | | |

| C Details of Tax Collected at Source (TCS) [As per Form 27D issued by the Collector(s)] | | | | | | | | | | |
|---|--|--|---|-------------------------------------|------------|---|---|------------------------------------|---|----------------------------------|
| Sl No | TCS credit relating to self/other person [other person as per rule 37I(1)] | Tax Deduction and Tax Collection Account Number of the Collector | PAN/Aadhaar No. of Other Person (if TCS credit related to other person) | Unclaimed TCS brought forward (b/f) | | TCS of the current financial Year (Tax collected during FY 2023-24) | | TCS credit being claimed this Year | | TCS credit being carried forward |
| | | | | Fin. Year in which collected | Amount b/f | Collected in own hands | Collected in the hands of any other person as per rule 37I(1) (if applicable) | Claimed in own hands | Claimed in the hands of any other person as per rule 37I(1) (if applicable) | |
| | | | | | | | | | | |
| (1) | 2(i) | (2)(ii) | (3) | (4) | (5) | (6)(i) | (6)(ii) | (7)(i) | 7(ii) | (8) |
| i | | | | | | | | | TCS PAN/ Aadhaar No. | |
| ii | | | | | | | | | | |
| NOTE ▶ Please enter total of column (7) in 10c of Part B-TII | | | | | | | | | | |

VERIFICATION

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

[Notification No. 19/2024/ F. No. 370142/47/2023-TPL]

SURBENDU THAKUR, Under Secy. Tax Policy and Legislation

Note:- The principal rules were published vide notification S.O. 969 (E), dated the 26th March, 1962 and last amended vide notification GSR 64(E), dated the 24th January 2024.