

#### 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:

- $1. \textbf{ Short title and commencement.} \hspace{0.5cm} \textbf{(1) These rules may be called the Income-tax (Amendment) Rules}, 2024.$ 
  - (2) They shall come into force from the  $1^{\rm st}$  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 ormore at any time during the previous year, and who furnishes the return in Form number SAHAI (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: ----

[भाग II-खण्ड 3(i)] भारत का राजपत्र असाधारण :

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INDIAN INC OME 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

Quadratic Profits and gains of business or profession]
(Please see Rule 12 of the Income-tax Rules, 1962)
(Please refer instructions)

Part A	A-GEN		GENERAL																
	(A1) Firstn	ame	(A2) Midd	le n ame		(A3)	Last	name		1	(A4)	PA	Ň						
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N O	(A6) Flat/D	oo r/Blo	ck No.	(A7) Na	me of Prem	ises/B	uilding	/Villa	ige	1	(A5)	Sta	tus (Ti	ck)	þ				
A.T.											o In	divid	lual		0	HUI	7		
Z.	(A8) Road/	Street/F	Post Office	(A14) D:	ate of Birth	Forn	ation	(DD/	MM/YYY			T	Т			T			
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Ö				(A12) C	ountry					+		$\top$		Т		$\top$		$\neg$	$\overline{}$
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	with S	ID cod	e/ Mobile N	0.1															
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			ou re quired							ed u	nde	r cla	use (iv	) of	seven	th	1		
	(biv)		so to section														(III	k) o Y	es o No
	(c)	If Rev	vised/Defecti	ve/Modifi	ed, then ent	erRed	eipt N	o. an	d Date of		П			П	П	П	Ή		/
	(c)		original ret								П	$\Box$		П		П		/	
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	(e)	l	lential Status	in India (	for	A	. Resi	dent	o Youw year [se					day	s or m	ore o	uring	ine pre	vious
		indiv	iduals)						y ear [se	CLIOI	10()	(a)]							



1		(Tick applicable option)		o You were	in India fo	or 60 days or mo	ore during the	previous
				year, and h	ave been in	India for 365 day	s or more with	nin the 4
				precedingy	ears [section	on (6)(1)(c)] [whe	re Explanation	1 is not
				applicable]				
						India, who left Ir		
						nber of the crev		
						ays or more durin		
						in the preceding	g 4 years [Exp	lanation
				1(a) of sec		(c)] India or a perso	n of Indian o	niain and
				1		India or a perso India during the		-
				in India for		maa aaring the	previous year	and were
						ring the previou	e waar and 365	dave or
						eding 4 years; or		Gays 01
						ring the previou		days or
						ling 4 years if the		
						ources, exceeds R		
				1(b) of sec	ion (6)(1)	(c)]		
İ			B. Resident	o You hav	e been a :	non-resident in	India in 9 or	ut of 10
			but not	preceding y	ears [secti	on 6(6)(a)]		
ĺ			Ordinarily	o You hav	e been in l	india for 729 da	ys or less duri	ing the 7
			Resident			on 6(6)(a)]		
						f India or persor		
						ia, having total is ources, exceedin		
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						India having tot		
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						t liable to tax ir our domicile or		
						ure [section 6(6)		
			C. Non-	o You were	a non-res	ident during the	previous year	
			resident	(i)Dlagge a	anifor tha	inmindiation(s) o	f manidamaa da	win a th a
				previous y		jurisdiction(s) o	or residence di	ring the
				S.No. Juri		Taxpayer Ide	ntification Nu	mber(s)
					residence			
			+	1 2				
		1		(ii) In case	vou are a	Citizen of India	or a Person o	of Indian
				Origin (PO				
		1				Total period of		
				India du previous		4 preceds	ng years (in da	iys)
				day				
		1			-/			
			D. o Residen				Recident	0
		Residential Status in India (for HUF)			esident bu	i not Ordinarily	resident	0
		(Tick applicable option)	Non-resider	ıt				
	(f)		Non-resider	ıt			o Ye	es
	(f) (g)	(Tick applicable option)	Non-resider section 115H? (a	nt pplicable in c	ise of resid	ent)	o Ye	es o
		(Tick applicable option)  Do you want to claim the benefit under  Are you governed by Portuguese Civil (	Non-resider section 115H? (a	nt pplicable in c on 5A? Tick)	se of resid	ent)	o Ye	es o
	(g)	(Tick applicable option)  Do you want to claim the benefit under  Are you governed by Portuguese Civil (	Non-resident section 115H? (a) Code as per section fyes, please prov	nt pplicable in c on 5A? Tick) ride SEBIRe	ase of resid	ent)	o Ye	es o
	(g) (h)	(Tick applicable option)  Do you want to claim the benefit under Are you governed by Portuguese Civil C Whetheryou are an / FPI? Yes/No II Legal Entity Identifier (LEI) details (m LEI Number	Non-resider section 115H? (a <sub>j</sub> Code as per section fyes, please provandatory if refun Valid upto	pplicable in c on 5A? Tick) ide SEBIRe d is 50 Crore	o Yes o yn. No s ormore)	ent) No (If"YES"p	o Yo o No lease fill Scheo	es o dule 5A)
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[भाग II—खण्ड 3(i)]

भारतकाराजपत्र असाधारण:

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(l)	Wheth	eryou ha	ve hele	lunlist	ed equity s	hares	at any time	during	the p	revious year	·? (T	ick) þo Yes		o No
				If ye	s, please fu	rnish	following in	form a	tion in	respect of e	quity s	hares		
	Name	Type	PA	Open	ing balance	S	hares acqui	red du	ring th	ie year	Share	s transferre d	Closir	ig balance
	of	of	N								durii	ig the year		
	comp	Compa												
	any	ny												
		(Drop		No. of	Cost of	No. of	Date of	Face	Issue	Purchase	No. of	Sale	No. of	Cost of
		down to		shares	acquisition	shares	subscription	value	price	price per	shares	consideration	shares	acquisition
		be					/ purchase	per	per	share (in				
		provide						share	share	case of				
		d)							(in	purchase				
									case	from				
									of	existing				
									fresh	shareholder)				
									issue)					
	1a	1b	2	3	4	5	6	7	8	9	10	11	12	13



# $\underline{\textbf{SCHEDULES TO THE RETURN FORM (FILL AS APPLICABLE)}}$

Sch	edul	le S	Details of Income from Salary										
	Na	mе	of Employer	Nature of employer (Tick) þ			TAN of		oloy	er (m	andat	ry if t	tax is
				(drop down to be provided)			deducte	ed)					
	Ad	dres	s of employer	Town/City	S	tate			PI	Ncod	e/ZI	P cod	le
									П			Т	Τ
	1	Gr	oss Salary (1a + 1b + 1c + 1d + 1e + 1	f)			1						
		a	Salary as per section 17(1) (drop down to	o be provided)	1a								
		b	Value of perquisites as per section 17(2)	(drop down to be provided)	1b								
		с	Profit in lieu of salary as per section 17	(3) (drop down to be provided)	1c								
		1 4 1	In come from retirement benefit accoun country u/s 89A (choose country from d		1d								
S			In come from retirement benefit accoun than notified country u/s 89A"	t maintained in a country "other	1e								
SALARIES			In come taxable during the previous yea claimed in any earlier previous year.	r on which relief u/s 89A was	1f								
SAJ		(Ad	d multiplerows for Gross Salary in case o	fmore than one employer)									
	2	Tot	al Gross Salary (from all employers)				2						
	3	refe	s allowances to the extent exempt u/s 10 r instructions) te : En sure that it is included in Total G		ingut	ility) (pleas	3						
	3(a)	Les	s: Income claimed for relief from taxati	on u/s 89A			3a						
	4	Net	Salary (2 - 3 - 3a)				4						
	5	De	duction u/s 16 (5a + 5b + 5c)				5						
		a	Standard deduction u/s 16(ia)		5a								
		b	Entertainment allowance u/s 16(ii)	)	5b								
		С	Professional tax u/s 16(iii)		5c								
	6	Inc	ome chargeable under the head 'Salarie	s' (4 - 5)			6						

Sch	ıedu	ile H	Details Of Inco	come From Ho	ise Property (I	Please	e Refer .	Instruc	tions)	(Dro	pp do	vn to b	e prov	rided ii	ndica	ting	owne	rship	of
	1	Add	lress of property 1		Town/City				Sta	ite		Co	untry	7	PI	NC	ode/	ZIP (	Code
	1								1										
			ne property co-owned		o No (if "YE	S" pl	ease en	ter foll	owin	gdet	ails)								
		_	ir percentage of shan ne of Co-owner(s)	e in the proper	PAN/Aadha				ln.			hare ii	. D						
		Nai	ne of Co-owner(s)		owner(s)	ar No.	. 01C 0		Pe	rcent	age S	naren	1 Pro	perty					
		I							$\perp$										
		II			ļ				<u> </u>								/: a =		
		ľ	k p the applicable	Name(s) of	PAN/ Aadha		o. of Te	nant(s		.N/TA		adhaa	ar No	0. 01 1	enar	it(s)	(11	DS	credit is
>		opti	onj et out	Tenant(s) (if let out)	(Ple ase see n	ote)			Ciai	iineu,	,								
E		I ·	lf-occupied	T	<del>                                     </del>				+	$\overline{}$	$\overline{}$		П		$\overline{}$	$\overline{}$	$\overline{}$	_	$\dashv$
PROPERTY			e e med let out	ii I	-			1			- 1	1	1 1						1
ĬŘ		a	Gross rent received		r lettable val u	ie							1a				_		$\dashv$
E		b	The amount of rent	which cannot b	e re alized		1 b												
HOUSE		с	Tax paid to local aut	thorities			1 c						1						
H		d	Total (1b+1c)				1d						1						
			Annual value (1a – 1						the A	ct)			1e						
			Annual value of the	property owne	d (own percen	tage s	hare x	1e)					1f						
			30% of 1f				1g												
		-	Interest payable on l	borrowed capi	tal	1	1 h												
		i	Total (1g + 1h)										1i						
		j	Arrears/Unrealized			less 3	30%						1j						
			In come from house p										1k						
		-	(fill up details separa	, I	roperty)														
	2	Pas	s through income/loss	sif any*									2						

[भाग II-खण्ड 3(i)] भारत का राजपत्र असाधारण :

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3 Income under the head "Income from House Property" (1k+2)
(if negative take the figure to 2 i of schedule CYLA)

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 PANI 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.

Schedu	le CG				Capita	l Gains						
	A	Short-t	term	ı Capital			ıb-items 3 and 4 a	re not applicable for residents)				
		1	Fre	m sale	of land or	r bu ilding	or both (fill up d	etails separately for each prope	rty)			
	ins		a	i			sideration	ai				
	<u> </u>		_	ļ.,		l/receivab	y as perstamp					
	pita			ii		n author		aii				
SZ S	Short-term Capital Gains						sideration					
[ <b>V</b>	te I						ection 50C for the al Gains [in case					
[AL	-t-0			iii			eed 1.10 times	aiii				
CAPITAL GAINS	- <del>2</del>					_	ıre as (ai), or else					
2			b	Deduct	take (aii	r section	48					
			ľ				on without					
				i	in de xati		m without	bi				
				ii		-	nent without	bii				
				<u> </u>	in de xati	ion iture who	lk and					
				iii	e x cl usiv	ely in con	nection with	biii				
	:				transfer							
				iv	Total (b	i + bii + b	oiii)	biv				
			1	I	e (aiii – bi			1c				
			d		<b>ion unde</b> i n item D l		<b>4B</b> (Specify	1d				
			e	_			on Immovable p	roperty(1c-1d)				A1e
			-					, please furnish the follow	ing detai	ls (see	note)	
				III cuse	1		ovable property	, preuse rurnish the forion	Address	15 (500	1	
						PAN/			of			
				S. No.		Aadhaar No. of	Percentage share	Amount	property, country		State	
					July 61 (0)	buyer(s)			code,			
									ZIP code			
			Ļ									
			\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	OTE ▶			.N/ Aadhaar No. i y buyer in the do	is mandatory, if the tax is ded cuments	ucted und	ersectio	on 194-	
								ease indicate the respective pe	rcentage s	hare a	nd	
			TC		amount				:4 - 6 - 1		4	
		2						ented Mutual Fund (MF) or u AD(1)(ii) proviso (for FII)	mitoi a bu	siness t	ruston	
			_			sideratio				2 a		
			b	Deduct	ions unde	er section	48					
				i			on without indexa	tion		bi		
				ii	Cost of	Improver	nent without inde	exation		bii		
				iii	Expendi	iture who	lly and exclusive	ly in connection with transfer		biii		
				iv	Total (i	+ i i + i ii)				biv		
			с	Balano	e (2a – bi	v)				2c		



			Loss to	be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired			
		d	within 3	months prior to record date and dividend/income/bonus units are	2d		
		a	re ce iveo	l, then loss arising out of sale of such assetto be ignored (Enter positive	20		
			value o				
		e	Short-te	erm capital gain on equity share or equity oriented MF (STT paid) (2c +2d)			A2e
	3	Fo	r NO N-F	RESIDENT, not being an FII- from sale of shares or debentures of an In dia	n compan	ıy (to	
				d with foreign exchange adjustment under first proviso to section 48)			
		a	STCGo	n transactions on which securities transaction tax (STT) is paid			A3a
		b	STCG	n transactions on which securities transaction tax (STT) is not paid		$\neg$	A3b
	<u> </u>	For	r NO N-F	RESIDENT- from sale of securities (other than those at A2) by an FII as per	rsection	$\neg$	
	4	11:	5AD				
		a	i	In case securities sold include shares of a company other than quoted shar following details	es, enter	the	
				a Full value of consideration received/receivable in respect of unquoted	ia	$\dashv$	
				shares			
				b Fair market value of unquoted shares determined in the prescribed	ib		
				manner		$\dashv$	
				cFull 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		
		ł	ii	Full value of consideration in respect of securities other than unquoted	Aii	$\dashv$	
			"	shares	4411		
			iii	Total (ic+ii)	aiii		
		b	Deduct	ions under section 48			
					bi		
			'	Cost of acquisition without indexation	DI		
			ii	Cost of improvement without indexation	bii		
			iii	Expenditure wholly and exclusively in connection with transfer	biii		
			iv	Total (i + ii + iii)	biv		
		с	Balance	(4aiii – biv)	4c		
			Loss to	be disallowed u/s 94(7) or 94(8)- for example if security bough t/acquired		$\neg$	
		d		months prior to record date and dividend/income/bonus units are	4d		
		ľ	received	d, then loss arising out of sale of such security to be ignored (Enter positive	10		
			value o			$\dashv$	
		e	Short-te	erm capital gain on sale of securities by an FII (other than those at A2) (4c =	-4d)	$\Box$	A4e
	5	Fre	om sale o	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			
		Г		a Full value of consideration received/receivable in respect of unquoted	ia	$\exists$	
				shares			
				b Fair market value of unquoted shares determined in the prescribed	ib		
				manner cFull value of consideration in respect of unquoted shares adopted as per	ic	-	
				section 50CA for the purpose of Capital Gains (higher of a orb)			
			ii	Full value of consideration in respect of a ssets other than unquoted shares	aii	$\dashv$	
			iii	Total (ic+ii)	aiii	$\dashv$	
		b	Deducti	ions under section 48			
		$\vdash$		Cost of acquisition without indexation	bi		
				<u> </u>			
			ii	Cost of Improvement without indexation	bii		
			iii	Expenditure wholly and exclusively in connection with transfer	biii	_ ]	
			iv	Total (i + ii + iii)	biv	$\neg$	
		с	Balance	(5aiii – biv)	5c	$\neg$	
		d		of asset (security/unit) loss to be disallowed u/s 94(7) or 94(8)- for example	5d	$\neg$	
				t bought/acquired within 3 months prior to record date and			
				d/income/bonus units are received, then loss arising out of sale of such			
		$\perp$	asset to	be ignored (Enter positive value only)			

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A5e e STCG on assets other than at A1 or A2 or A3 or A4 above (5c + 5d) Amount deemed to be short term capital gains Whether any amount of unutilized capital gain on asset transferred during the previous years show 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 S1. Previous year Section under which New asset acquired/constructed | Amount not No in which asset de duction claimed in that Previous year in Amount utilised transferred year asset or out of Capital which asset remained Gains account un u tilized i n Capital gains account (X) i 2021-22 54B ii 2022-23 54B 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** Pass Through Income/Loss in the nature of Short Term Capital Gain, (Fill up schedule PTI) (A7a **A**7 A7b + A7c)Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable @ 15% Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable @ 30% Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable at applicable rates Amount of STCG included in A1 – A7 but claimed as not chargeable to tax or chargeable at special rates in India as per DTAA Rate Applicabl SI Amoun Item No. A1 to A7 Country Article Rate as per Treaty Whether TRC Section as per rate [low above in which name & of I.T. of of obtained of (6) or I.T. included Code DTAA chargeable) (Y/N)(9)] Act (2) (4) (5) (8) (9) (10)п a Total amount of STCG claimed as not chargeable to tax in India as per DTAA A8a b Total amount of STC G claimed as chargeable to tax at special rates in India as per DTAA A8b Total Short-term Capital Gain (Ale+ A2e+ A3a+ A3b+ A4e+ A5e+A6 + A7 - A8a) Α9 Long-term capital gain (LTCG) (Sub-items, 5 , 6, 7 & 8 are not applicable for residents) В 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 Full value of consideration received/receivable Full value of consideration adopted as per section 50C for the purpose of C apital Gains [in case (aii) does not exceed 1.10 times (ai), take this aiii figure as (ai), or else take (aii)] b Deductions under section 48 Cost of acquisition with indexation biia iia iib Total cost of improvement with indexation biib (a) Cost of improvement (b) Year of Improvement

a oorporus



				(c) Cost	ofImprovement	t with indevation	'n					
				Add row	or run brove men	moczauc	, n		$\dashv$			
			iii		ire wholly and e	exclusively in co	onnection wit	h transfer		biii		
			iv	Total (biia	a + bi ib + bi ii)					biv		
		с	Balance	(aiii – biv)						1c		
		d	Deducti	on under se	ection 54/54B/54	EC/54F (Speci	fy details in it	em D below)		1d		
		e	Long-te	rm C apita l	Gains on Im mo	vable property	(1c-1d)					B1e
		f	In case o	ftransfer (	of i mmovable pr	roperty, please	furnish the f	ollowing det	ails (se	e note)		
			S.No.		PAN/ Aadhaar No. of buyer(s)		Amount	Address of property, country code, ZIP code	l	State		
		NOT	E ►	sect In c	nishing of PAN tion 194-IA or i ase of more tha l amount.	s quoted by bu	yerin the do	cuments.				
	2	<del>                                     </del>			benture (other)	than capital in	dexed bonds	issued by Go	vernm			
		$\vdash$		of consider					_	2a		
		b I		is under sec						bi		
					tion without ind				_	bii		
			_		ement without i					biii		
			<del></del>		holly and exclus	ively in connec	tion with tra	nsfer		biv		
			iv Tota Balance (2	l (bi + bii +	-0111)					2 c		
		$\vdash$			tions 54F (Specij	fu details in iten	D helow)			2d		
Long- term		$\vdash$			ebenture (2c – 2		12 00:01/					B2e
Capital Gains	3	Fron	n sale of,	(i) listed se	curities (other t	han a unit) or z					der	
		-		) is applic of consider	cable (ii) GDR	of an Indian	company r	eferred in s	sec. 11	3a		
		$\vdash$		is under sec					-			
		H			tion 48	evation			$\dashv$	bi		
			031		ement without i					bii		
					holly and exclus		tion with tra	nsfer	$\dashv$	biii		
			7	l (bi + bii +						biv		
		c E	Balance (3	3a – biv)						3 c		
		d I	De du ction	under sect	tions 54F (Specij	fy details in item	n D below)			3d		
		e I	ong-tern	n Capital G	ains on assets a	tB3 above (3c	– 3d)					B3e
	4	1			e in a company o	or unit of equit	y oriented fu	nd or unit of	f a busi	iness tru	ıst on	
		A			olumn 14 of Sch	edule 112A)				4a		
		В	Deducti	on under se	ections 54F (Spe	cify details in ite	em D below)			4b		
		С	Long-te	rm C apita l	Gains on sale o	fcapital assets	at B4 above	(4a – 4b)				B4c
	5				from sale of sha nent under first			company (to	be cor	nputed	with	

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A LTCG computed without indexation be nefit B Deduction under sections 54F (Specify details in item D below) 5b В5с LTCG on share or debenture (5a-5b) 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) In case securities sold include shares of a company other than quoted shares, enter the following details Full value of consideration received/receivable in respect of a unquoted shares Fair market value of unquoted shares determined in the prescribed manner Full value of consideration in respect of unquoted shares adopted as ic per section 50CA for the purpose of Capital Gains (higher of a or b) ii Full value of consideration in respect of securities other than unquoted shares iii Total (ic+ii) b Deductions under section 48 Cost of acquisition without indexation bi Cost of improvement without indexation bii iii Expenditure wholly and exclusively in connection with transfer biii iv Total (bi + bii +biii) 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) Вбе For NO N-RESIDENTS - From sale of equity share in a company or unit of equity oriented fund o unit of a business trust on which STT is paid under section 112A LTC G u/s 112A (column 14 of Schedule 115AD(1)(b)(iii)) b Deduction under section 54F (Specify details in item D below) C Long-term Capital Gains on sale of capital assets at B7 above (7a - 7b) From sale of foreign exchange asset by NON-RESIDENTINDIAN (If opted under chapter XII-A) 8 a LTCG on sale of specified asset (computed without indexation) b Less deduction under section 115F (Specify details in item D below) 8b c Balance LTCG on sale of specified asset (8a - 8b) B8c d LTCG on sale of asset, other than specified asset (computed without indexation) e Less deduction under section 115F (Specify details in item D below) 8e f Balance LTCG 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		In case assets sold include shares of a company other than quote enter the following details	l shares	,	
				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 Gain	ic		
	П			Full value of consideration in respect of assets other than unquoted shares	aii		
			iii	Total (ic+ii)	aiii		



		В	De ductions under section 48		
	П		i Cost of acquisition with indexation	bi	,
	П		ii Cost of improvement with indexation	bii	
	П		iii Expenditure wholly and exclusively in connection with transfer	biii	
	Ш		iv Total (bi + bii +biii)	biv	
İ	П	C	Balance (9aiii – biv)	9c	
	Ш	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	

	Am		nt deemed to											
		A	Whetherai year shown that year?	ny amoun belowwa	t of unut is deposi	ilized cap ted in the	oita I gain on a Capital Gair	issettransfei ns Accounts	rred durin Scheme w	g the pre ithindue (	vious late for			
	T		Yes; No;	Not app	licable.	(If yes,	then provid	e the detai	ls below)					Ī
П			Previous		under		w asset acqu	ired/const	ructed	Amoun				Т
	ľ	Vol.	year in which asset	which d			ous year in			used for asset				
			ransferred	1	ar	wn	ich asset	of Capita		remai				
	H		020-21	54/54F		ac	quired/	acco	unt	nnntiliz	edin			
	H	_	020-21	54/54B/5	54E/54C	D					_			
	-		022-23	54/54B/		1					_			
ΙL	$\perp$													
Щ	_						ins, other tha							
$\vdash$	- 1						tal gains (aXi f Long-Term			s chodulo	DTT\	B10		_
1			a1+B11a2		733 III the	nature o	I Long-Term	C apital Gal	ш, (тш ир	schedule.	' ' ' '	B11		
$\vdash$	1	. 1 F	ass Throug	gh In come	/ Loss in	thenatu	re of Long-To	erm Capital	Gain,	B11				_
	Ι,	a1 c	h a rgeable (	@ 10% u/	s 112A					a1				
П	١,	a 2 F	ass Throug	gh In come	/ Loss in	thenatu	re of Long-Te	erm Capital	Gain,	B11				
Ш	Ľ	c	h a rgeable (	@ 10% un	ider s ecti	ons othe	r than u/s 112	2A		a2				
		b F	ass Throug	gh In come	/Loss in	the n atu	re of Long-Te	erm Capital	Gain,	B11b				
	1				luded in	B1- B11	but claimed a	s not ch arge	able to ta	or charg	eable at sp	ecial rates	in	I
	-	- II	ndia as per	DTAA										
	$\Box$	十		Item No.		]	Rate as per		Whethe	r				
		ls		B1 to B11			Trea	atv	TRC	1	Rate as			
		N	in come	above in	name & Code		(Enter NI		obtaine	d of I.T. Act	per I.T.	rate [low (6) or (9		
			income	n clude d	Couc	21.1.1	charge		(Y/N)	1.100	1200	( ) (	"	
	-	Ļ	1) (2)	(3)	(4)	(5)	(6	-	(7)	(8)	(9)	(10)	_	
		Ľ	1 \ 1	(3)	(4)	(3)	(0)	,	(/)	(0)	(9)	(10)	-	
1	1	- ⊢	I   I							+			-	
l		-		ount of L	TC G cla	imed as	not ch argeab	le to tax as p	erDTAA				B12	2 a
		r					chargea ble to			per DTAA			B12	2 h
	1	, 1	otal long to	erm capita	al gain ch	argeable	under I.T. A	ct					B1	-
		) (	B1e+B2e+B	3e+B4c+I	B5c+B6e	+B7c+B8	c+B8f+B9e+I	B10+B11-I	B12a)				"	
C1	Su	mo	f C apita l G	ain Inco	mes (9ii +	9iii+9i	v + 9v + 9vi +	9vii + 9viii	of table Eb	pelow)			Ci	1
C2	In	com	e from tran	sfer of Vi	rtual Dig	ital Asse	ts (Col. 7 of S	chedule VD.	A)				C2	2
C3	In	com	e chargeab	le u nder tl	he head '	CAPITA	L GAINS" (	C1 + C2)					C	3
D	In	forr	n ation a bou	t de ductio	n claime	dagains	t Capital Gai	ns						
	1	In	case of dec	luction u/	s 54/54 R	54EC/54	F/115F give f	ollowing det	ails					
	F	a						n claimed u/s						
1	$\dagger$	+		of transfe	roforig	inal asset	t		ai	-	dd/mm/yy	уу		i
			ii Cost	ofnewre	sidential	h ouse			aii					
$\vdash$	+	$\dashv$	$\vdash$				fnew residen	tial house	aiii		dd/mm/yy	yy	-	
			iv Amo		ited in C		ins Accounts		aiv					
				(iva) Dat	e of dep	osit	(ivb) Ac	ccount nun	iber	(i	vc) IFS co	ode		
1			-	3.17	nm/yyyy									



	Τ	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		
	1		Date of purchase of new agricultu		biii	dd/mm/yyyy	
		iv	Amount de posited in Capital Gai be fore due date	ns Accounts S cheme	biv		
	1		(iva) Date of deposit	(ivb) Account nur	nber	(ivc) IFS code	
	1		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/noti (Not exceeding fifty lakh rupees)	ified bonds	cii		
1 1 1	1	iii	Date of investment		ciii	dd/mm/yyyy	
1 1 1	L	iv	Amount of deduction claimed		civ		
	d	-		Deduction claimed u/s			
			Date of transfer of original asset		di	dd/mm/yyyy	
			Cost of new residential house		dii		
			Date of purchase/construction of		diii	dd/mm/yyyy	
		iv	Amount de posited in Capital Gai be fore due date	ns Accounts S cheme	div		
			(iva) Date of deposit	(ivb) Account nur	nber	(ivc) IFS code	
			dd/mm/yyyy				
	1	v	Amount of deduction claimed		dv		
	e		Deduction cla	nimed u/s 115F (for No	1-Residen	it Indians)	
	Г	i	Date of transfer of original foreig		e i	dd/mm/yyyy	
		ii	Amount invested in new specified certificate	asset or savings	e ii		
			Date of investment		e iii	dd/mm/yyyy	
	L		Amount of deduction claimed		e iv		
	f	Tota	l de duction claimed (1a+1b+1c	+1d+1e)	f		

				Short te	rm capital loss		Long	term capital loss		Cur
SI	Type of Capital Gain	Capital Gain of current year (Fill this column only if computed figure is positive)	15%	30%	applicable rate	DTA A rates	10%	20%	DTA A rates	set
		1	2	3	4	5	6	7	8	9
i	Capital Loss to be set off (Fill this row only if computed figure is negative)		(A2e* + A3a* + A7a*)	A4e*+A7b *	(Ale*+A3b*+A5e *+ A6* + A7c*)	A8b		(B1e*+B2e*+B5c*+ B8f*+B9e*+B10*+B11	B12b	



0			THEG	JAZEITE (	OF INDIA:	EXIK	AUR	DINARY	[PAR	T II—SE	.C. 3
T <sub>i</sub>	ii	15%	(A2e*+A3a* +								
-	_	200/	A7a *)							-	
L	ii Shor term		A4e* + A7b*								
	capita	applicabl e rate	(Ale*+A3b*+ A5e*+A6* +								
ľ	gan	e rate	A7c*)								
	v	DTAA rates	A8b								
T			(B3e*+B4c* +							$\Box$	
Ι,	vi	10%	B6e* + B7c* + B8c*								
- [	"	1070	+B11a1*+B11a2*								
	Long		)								
H	te rm capit		(B1e*+B2e*+B5c								
	l gair	1	*+								
v	ii s	]	B8f*+B9e*+B10*								
L			+ B11b*) B12b								
- 1	rii i	DTAA rates	B120								
i		loss set o ii + viii)	ff (ii+iii+iv+v+							П	
+	Loss		g after set off (i –							+	
	x ix)										
a a	mount The figu	of STC G res of LTC of LTC G	n ot chargeable to t	tax or charge 1e* etc.) are tax or charge	able at special	rates as	perD comp	TAA, which	ctive column (A1-A6) as is included therein, if an ective column (B1-B10) as is included therein, if an	y. s reduced	
N a	mount The figuramount Informa	of STC G res of LTC of LTC G tion abou	n ot chargeable to t CG in this table (B n ot chargeable to	tax or charge 1e* etc.) are tax or charge	able at special	rates as f LTC G rates as	compo per D	TAA, which uted in respe TAA, which 6 to 15/9	is included therein, if an ective column (B1-B10) as	y. s reduced y. 16/12 to 15/3	by t
N a	Type	of STCG res of LTC of LTCG tion abou	not chargeable to to CG in this table (B not chargeable to it accrual/receipto:	tax orch arge: 11e* etc.) are: tax or charge f capital gain	able at special	rates as f LTC G rates as	compo per D	TAA, which uted in respe TAA, which	is included therein, if an ective column (B1-B10) a: is included therein, if an	y. s reduced y.	by t
N a a a a a	Type  Short  Sho	of STCG res of LTC of LTCG tion abou	not chargeable to t CG in this table (B not chargeable to it accrual/receipt o	tax orch arge: 11e* etc.) are: tax or charge f capital gain	able at special	rates as f LTC G rates as	compo per D	TAA, which uted in respe TAA, which 6 to 15/9	is included therein, if an ective column (B1-B10) a: is included therein, if an	y. s reduced y. 16/12 to 15/3	by t
N a a a a a	Type Short 15%	of STC G  tres of LTC G  of LTC G  tion abou  of C apita	not chargeable to to CG in this table (B not chargeable to it accrual/receipto:	tax or charge:  1e* etc.) are it ax or charge f capital gain	the amounts o able at special Upto 15/6	rates as f LTC G rates as	compo per D	TAA, which uted in respe TAA, which 6 to 15/9	is included therein, if an ective column (B1-B10) a: is included therein, if an	y. s reduced y. 16/12 to 15/3	by t
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N a a a a a a a a a a a a a a a a a a a	Type  Short  Any.	of STC G  tres of LTC G  of LTC G  tition abou  of C apita  t-term cap  r value fro  t-term cap  r value fro  t-term cap  t-term cap  t-term cap  t-term cap	not chargeable to to CG in this table (Benot chargeable to attaccrual/receipto: al gain / Date pital gains taxable: om item 3iii of sche om item 3iv of sche pital gains taxable:	tax or charge: ile* etc.) are tax or charge f capital gain at the rate of at the rate of dule BFLA, ij	the amounts of able at special Upto 15/6	rates as f LTC G rates as	compo per D	TAA, which uted in respe TAA, which 6 to 15/9	is included therein, if an ective column (B1-B10) a: is included therein, if an	y. s reduced y. 16/12 to 15/3	by t
N a a a a a a a a a a a a a a a a a a a	Type Shor 1 Shor 2 Shor 30% Ente any. Shor 3 of sch	of STC G  tres of LTC G  of LTC G  tion abou  of C apita  t-term cap  t-term cap  r value fro  t-term cap  r value fro  t-term cap  r value fro  t-term cap  cap  cap  cap  cap  cap  cap  cap	not chargeable to to CG in this table (B not chargeable to at accrual/receipt o accrual/receipt o at accrual/receipt o accrual	tax or charges  ile* etc.) are it ax or charge  f capital gain  at the rate of   rdule BFLA, ij  at the rate of   dule BFLA, ij  at applicable  from them 3 v	the amounts of able at special Upto 15/6	rates as f LTC G rates as	compo per D	TAA, which uted in respe TAA, which 6 to 15/9	is included therein, if an ective column (B1-B10) a: is included therein, if an	y. s reduced y. 16/12 to 15/3	by t
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N a a a a a a a a a a a a a a a a a a a	Type  Short  Long  Long  Long  Short	of STC G  tres of LTC G  of LTC G  tion about  of C apita  t-term cap  r value fro  t-term cap  redule BF,  t-term cap  value fro  - term cap	not chargeable to to CG in this table (B not chargeable to a taccrual/receipt of taccr	tax or charges  ile* etc.) are it ax or charge f capital gain  at the rate of adule BFLA, ij at the rate of dule BFLA, ij at applicable if from item 3 v  at DTAA  tule BFLA, if at the rate of	the a mounts of able at special Upto 15/6	rates as f LTC G rates as	compo per D	TAA, which uted in respe TAA, which 6 to 15/9	is included therein, if an ective column (B1-B10) a: is included therein, if an	y. s reduced y. 16/12 to 15/3	by t
N a a a a a a a a a a a a a a a a a a a	Type  Short  Long  Long  Long  Short	of STC G  tres of LTC G  of LTC G  tion about  of C apita  t-term cap  r value fro  t-term cap  redule BF,  t-term cap  value fro  - term cap	not chargeable to to CG in this table (Benot chargeable to at accrual/receipto) at accrual/receipto al gain / Date  pital gains taxable com item 3iii of sche pital gains taxable com item 3iv of sche pital gains taxable com item 3iv of sche LA, if any. pital gains taxable com item 3vi of sched	tax or charges  ile* etc.) are it ax or charge f capital gain  at the rate of adule BFLA, ij at the rate of dule BFLA, ij at applicable if from item 3 v  at DTAA  tule BFLA, if at the rate of	the a mounts of able at special Upto 15/6	rates as f LTC G rates as	compo per D	TAA, which uted in respe TAA, which 6 to 15/9	is included therein, if an ective column (B1-B10) a: is included therein, if an	y. s reduced y. 16/12 to 15/3	by t
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N a a a a a a a a a a a a a a a a a a a	Type  Short 1 Short 1 Short 2 Ente any. Short 30% Short 30% Short 1 Long 10% Ente any. Long 10% Ente any. Long 10% Ente Enter	of STC G  tres of LTC	not chargeable to to CG in this table (B not chargeable to in at accrual/receipt of at accrual/receipt of at accrual/receipt of at accrual/receipt of at accrual/receipt of at accrual/receipt of at accrual/receipt of at accrual/receipt of at accrual/receipt of at accrual/receipt of at accrual/receipt of at accrual/receipt of at accrual/receipt of at accrual/receipt of at accrual/receipt of at accrual/receipt of at accrual/receipt of at accrual/receipt of accrual/receipt of at accr	tax or charges  ile* etc.) are it ax or charge  f capital gain  at the rate of  at the rate of  dule BFLA, ij  at applicable  et from item 3v  at DTAA  tule BFLA, if  at the rate of	the a mounts of able at special Upto 15/6	rates as f LTC G rates as	compo per D	TAA, which uted in respe TAA, which 6 to 15/9	is included therein, if an ective column (B1-B10) a: is included therein, if an	y. s reduced y. 16/12 to 15/3	by t

[भाग II—खण्ड 3(i)]

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Long- term capital gains taxable at the rate

DTAA rates Enter value from item 3 ix of schedule BFLA, if any. Capital gains on transfer of Virtual Digital Asset taxable at the rate of 30% 8 Enter value from item 16 of schedule SI, if any NOTE Please include the income of the specified persons (spouse, minor child etc.) referred to in Schedule SPI while computing the income unde this head

भारतकाराजपत्र असाधारण:

# THE GAZETTE OF INDIA: EXTRAORDINARY

Sch edule 1	12A From s	sale of eq	uity share in	a company or uni	t of equity-orie	nted fund or unit (	of a business tr	ust on which S	STT is paid un	der section 112A				
\$1. 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) Item 4 (a) of LTCG Schedule of ITR2
(Col 1)	(Col 1a)	(Col 2)	(Col 3)	(Col 4)	(Col 5)	(Col 6)	(Col 7)	(Col 8)	(C ol 9)	(Col 10)	(Col 11)	(Col 12)	(Col 13)	(Col 14)
1														
2														
3														
4														
Add Rows								ı			I		I	
Total														

S1. 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) Item 7 (a of LTCG Schedul of ITR2
(C ol 1)	(Col 1a)	(Col 2)	(Col 3)	(Col 4)	(Col 5)	(C ol 6)	(Col 7)	(Col 8)	(Col 9)	(Col 10)	(Col 11)	(Col 12)	(Col 13)	(Col 14)
1														
2														
3														
4														
4 Add Rov	is .													

Schedule VDA	In come from transfer of Virtual					
	(Note: Details of every transaction	on are to be filled, when	ein every 'transfer'is a transa			
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 In com-	es of Capital Gain in C	ol. 7)			(Item No. C 2 of Schedule CG)



Sch edule O	S		In come from Other Sources			
	1	Gr	ss income chargeable to tax at normal applicable rates (1a+1b+1c+1d+1e)	1		
		a	Dividends, Gross (ai+aii)	1 a	ı	
			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)	1 b		
			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			
			Interest accrued on contributions to v provident fund to the extent taxable as per first proviso to section 10(11)			
			Interest accrued on contributions to vi provident fund to the extent taxable as per second proviso to section 10(11)			
			Interest accrued on contributions to vii provident fund to the extent taxable as per first proviso to section 10(12)			
			Interest accrued on contributions to viii provident fund to the extent taxable as per se cond proviso to section 10(12)			
			ix Others bix			
CES		с	Rental income from machinery, plants, buildings, etc., Gross	10	:	
OUR		d	In come of the nature referred to in section 56(2)(x) which is chargeable to tax (di + dii + diii + div + dv)	1 d	1	
OTHER SOURCES			Aggregate value of sum of money received without di consideration			
ELO			In case immovable property is received without dii consideration, stamp duty value of property			
			In case immovable property is received for			
			iii in a dequate consideration stamp duty value of property in excess of such consideration			
			In case any other property is received without div consideration, fair market value of property			
			In case any other property is received for			
			v in a dequate consideration, fair market value of property in excess of such consideration			
		e	Any other income (please specify nature)	1 e	:	
		S1.	Nature		Amount	
			Family Pension			
		2	Income from retirement benefit account maintained in a notified country u/s	$\top$		
			89 A (choose country from drop down menu) Income from retirement benefit account maintained in a country "other thar	+		
		3	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.	n		
		5	Any specified sum received by a unit holder from a business trust during the			
		-	previous year referred to in section 56(2)(xii) Any sum received, including the amount allocated by way of bonus, at any time	+		
		6	during a previous year, under a life insurance policy referred to in section			
		B.c.	56(2)(xiii) /s can be addedas required	+		
}		_	rs can be added as required ome chargeable at special rates (2ai+2aii+2b+2c+2d+2e+2f elements related	to		
	2		No.1)	2		

[भाग II-खण्ड 3(i)] भारतकाराजपत्र असाधारण:

165 Winnings from lotteries, crossword puzzles, races, card games etc. chargeable u/s 115BB In come by way of winnings from online games chargeable u/s 115BBJ Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi) 2b i Cash credits u/s 68 ii Un explained investments u/s 69 bii Un explained money etc. u/s 69A bii iii Un dis closed investments etc. u/s 69B iv Un explained expenditure etc. u/s 69C bv vi Amount borrowed or repaid on hundi u/s 69D Accumulated balance of recognised provident fund taxable u/s 111 2c Income S.No. Assessment Year Tax benefit benefit (i) (iii) d Any other income chargeable at special rate (total of di to dxx) 2d 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) 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 sectio 115A(1)(a)(A) Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii) Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia) Interest referred to in section 194LC(1) - charge able u/s 115A(1)(a)(iiaa) @ 5% Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab) Distributed income being interest referred to in section dvi 194LBA - chargeable u/s 115A(1)(a)(iiac) Income from units of UTI or other Mutual Funds vii specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii) Income from royalty or fees for technical services dviii viii received from Government or Indian concern chargeable u/s 115A(1)(b)(A) & 115A(1)(b)(B)In come by way of interest on bonds purchased in foreign dix ix currency by non-residents - chargeable u/s 115AC Income by way of Dividend on GDRs purchased in foreign currency by non-residents - chargeable u/ 115AC Income by way of dividends from GDRs purchased in foreign currency by residents - chargeable u/s 115ACA Income (other than dividend) received by an FII in dxii respect of securities (other than units referred to in xii section 115AB) - chargeable u/s 115AD(1)(i) In come by way of interest received by an FII on bonds or dxiii xiii Government securities referred to in section 194LD chargeable as per proviso to section 115AD(1)(i) Income received by non-residents sportsmen or sports dxiv associations chargeable u/s 115BBA Donations in certain cases chargeable u/s 115BBC

> xvi Interest referred to in Proviso to section 194LC(1) chargeable u/s 115A(1)(a)(iiaa) @ 4%

xvii Income by way of royalty from patent developed and dxvi registered in India - chargeable u/s 115BBF



				y way oftrar	sfer of ca	rbon credi	its - ch ar	gea bl e	dxviii						
		լ	ı/s 115B						d xix						
				ent Income ble u/s 115E		on-Kesia	ent inc	nan -	a xix						
-	Н			eing di viden		by an FI	I in resp	ect of	dxx						
		xx s		s (other than		rred to in s	ection 1	15AB)							
-	Н	Pace t		able u/s 115		income fr	om other	courc	oc cloir	nod (	ac chaw	zoablo (	at special rates		r
	e			be provided)	n ature or	income ir	om otner	sourc	es ciaii	пец	аѕспатұ	geable	at special rates	2 e	
	f					hich is clai	imed as c	harge	able at	spec	ial rate	s in In c	lia as per DTAA	2f	
	_	(total	of colum	n (2) of table	below)		- ·							-1	
				Item No.1 ai	Country		Rate a Trea		Whet	her		Rate	Applicable rate		
		Sl. No		1b to 2 in which	name &		(enter N		TR	c l	Section of I.T.	as per	[lower of (6) or		
		5140	income		Code	DIAA	no		obtai	ned	Act	I.T.	(9)]		
							charge	avie)	(Y/I	יי ו		Act			
$\vdash$		(1)	(2)	(3)	(4)	(5)	(6	)	(7)	)	(8)	(9)	(10)		
													(12)		
		I													
		II								$\neg$					
3	Dec	lu ctio	ns under	section 57 (ot	her than ti	hose relatir	e to inco	me cha	rgeabl	e at s	pecial r	ates un	der 2a, 2b & 2d)		
				ductions other			-	. 1	_		•		,/		
			pension)			,		3a	i						
				diture on divi	dend u/s	57(i) (a vail	able on l	y 3a	ii						
-				ered in 1A) rest expendi	ture u/s	57(1) C	omnute	d	+						
		Amou		est expendi	ture u/s	3/(1) - C	ompute	3ai	ia						
	aiii	Dedu	ction u/s.	.57(iia) (in ca	se of famil	ly pension o	nly)	3ai	iii						
	b			(available o	nly if inc	ome offere	ed in 1c o	31							
			ule OS)					31	<u> </u>						
	с	Total						30	с						
4	Am	ounts	not dedu	ctible u/s 58										4	
5	Pro	fits ch	argeable	to tax u/s 59										5	
5a	Inc	ome c	laimed	for relief fro	om taxat	ion u/s 89	A							5a	
-	Net	Incor	nefrom	ther sources	chargeah	le at n orm	al applic	ablera	tes (10	after	reduci	ngjnc	ome related to		
				3 + 4 + 5 - 5a										6	
7	Inc	ome fi	om other	r sources (oth	er than	from own	ing rac	e hors	es) (2	+ 6)	(enter	r 6 as i	nil, if negative)	7	
8	Inc	om e fr	om the a	ctivity of owr	ning and n	naintainin	g race ho	rses							
$\vdash$		Recei		-				$\top$							
	Н		•	der section 5	7 in relati	on to	+	+							
	b	receip	ots at 8a c	only			8b								
	с	Amou	nts not d	leductible u/s	58		8 c								
	d	Profit	s charge	ableto tax u/s	59		8d	T							
	-	Balan	re (8a	8b+8c+8d)	(if neartin	e take the		Srii of	Schodu	le CI	77.)			8e	
	-											\			
9	ın c	ome u	naer the	head "Incom	e Irom Ot	ner Source	es'' (7 + 8	e) (tak	e 8e as	nıl ij	negati	ve)		9	
10	Infe	orm ati	on about	t accrual/rece	ipt of inco	ome from C	OtherSo	ırces							
	S.N	No. O	ther Sou	rce Income	Upto 15/6	From 16			16/9 t	to	From 1		From 16/3 to		
		_				15/5	_		5/12	$\dashv$	to 1:	$\rightarrow$	31/3		
		-			(i)	(ii)		(	iii)	_	(iv	,	(v)		
				by way of romlotteries.											
	1	cr	ossword												
	,	ra		es, gambling											
			_	referred to 2(24)(ix)											
			- ,	- ()()											

THE GAZETTE OF INDIA: EXTRAORDINARY

[भाग II—खण्ड 3(i)] भारतकाराजपत्र असाधारण: TAXMANN®
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Income by way of winnings from online games u/s 115BBJ Dividend Incom Incom referred in Sl. No. 1a(i) Dividend Income u/s 115A(1)(a)(i) other than as per proviso to sec 115A(1)(a)(A) @ 20% (In cluding PTI In come) Dividend income under proviso to section 115A(1)(a)(A) @ 10% (In cluding PTI In come) Dividend Income u/s 115AC @ 10% Dividend Income u/ 115ACA (1)(a) @ 10% (In cluding PTI In come) Dividend Income of FII (other than units referred to in section 115AB) u/s 115AD(1)(i) @ 20% (Including PTI Income) Dividend Dividend income chargeable at DTAA Rates In com e from retirement benefit maintained in a notified country u/s 89A (Taxable portion after reducing relief u/s 89.4)

Please include the income of the specified persons (spouse, minor child etc.) referred to in Schedule SPI while computing the *NOTE* ▶

Sche	dule C	YLA Details of Incomeafter Set off	of Current Year Loss	ses		
	Sl.	Head/ Source of Income	Income of current	House property	Net loss from Other sources	Current year's
	No.		year (Fill this	loss of the	chargeable at normal	Income
			column only if	current year set	applicable rates (other than	remaining after
			income is zero or	off	loss from race horses) of the	set off
			positive)		current year set off	
			1	2	3	4=1-2-3
ا ے ا		Loss to be set off ->		( 3 of Schedule		
Z	i	(Fill this row only if computed figure		HP)	(6 of Schedule-OS)	
CURRENT YEAR LOSS ADJUSTMENT		is negative)		/		
ISI	ii	Salaries	(6 of Schedule S)			
5	iii	House property	(3 of Schedule HP)			
VI	iv	Short-term capital gain taxable @	(9ii of item E of			
SS	.,	15%	Schedule CG)			
임	v	Short-term capital gain taxable @	(9iii of item E of			
=	,	30%	Schedule CG)			
E	vi	Short-term capital gain taxable at	(9iv of item E of			
Ě	٧1	applicable rates	Schedule CG)			
ΞZ	vii	Short-term capital gain taxable at				
₹		special rates in India as per DTAA				
15	viii	Long term capital gain taxable @ 10%	(9vi of item E of			
~	****	Long term cupitui gum tuxuote @ 1070	Scheaule CG)			
	ix	Long term capital gain taxable @ 20%	(9vii of item E of			
	1.4		Scheaule CG)			
	x	Long term capital gains taxable at				
	A	special rates in India as per DTAA				
	хi	Net income from other sources	(6 of Schedule OS)			
1 1	AI	ch a rgeable at normal applicable rates	( o o) somedate ob)	I		





XII	Profit from the activity of owning and maintaining race horses (8e of Schedu	e OS)	
xiii	Total loss set off (ii + iii + iv + v + vi + vii + viii + ix + + xii)	x + xi	
xiv	Loss remaining after set-off (i – xiii)		

	S1.	BULA Details of Income after Set of Head/ Source of Income	off of Brought Forward Losses of e Income after set off, if any, of		Current
	No.		currentyear's losses as per 4 of	"	ve ar's income
	110.		Schedule CYLA)		l*
			Schedule CYLA)		remaining after set off
			_	_	3
	<u> </u>		1	2	3
E	1	Salaries	(4ii of schedule CYLA)		
圉	ii	House property	(4iii of schedule CYLA)	(B/f house property loss)	
USTIM	iii	Short-term capital gain taxable @ 15%	(4iv of schedule CYLA)	(B/f short-term capital loss)	
ADJ	iv	Short-term capital gain taxable @ 30%	(4v of schedule CYLA)	(B/f short-term capital loss)	
ross	v	Short-term capital gain taxable at applicable rates	(4vi of schedule CYLA)	(B/f short-term capital loss)	
/ARD	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)	
FO	viii	Long term capital gain taxable @ 20%	(4ix of schedule CYLA)	(B/f short-term or long-term capital loss)	
BROUGHT FORWARD LOSS ADJUSTMENT	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)	
ROU	x	Net income from other sources chargeable atnormal 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			
	X11	(2ii + 2iii + 2iv + 2v+ 2vi + 2vii + 2viii +	2ix+2xi		
	viii	Current year's income remaining after	set off Total of (3i + 3ii + 3iii + 3ii	v + 3v+ 3vi + 3vi i + 3vi ii+ 3iv + 3v + 3	

[भाग II—खण्ड 3(i)]



		Assessment Year	Date of Filing (DD/MM/YYYY)	House property loss	Short-term capital loss	Long-term Capital loss	Loss from owning and maintaining
		1	2	3	4	5	race horses
i	i	2016-17	<u>-</u>				
	ii	2017-18					
SS	iii	2018-19					
ross	iv	2019-20					
Ξ	v	2020-21					
0	vi	2021-22					
3	vii	2022-23					
3	viii	2023-24					
FORWARD OF	ix	Total of earlier year losses					
CARRY	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, i –ve)
	xii	Total loss carried forward to future years					

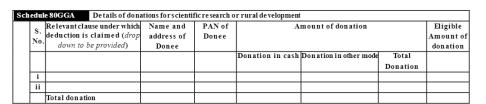


Sch	edu	le VI-A De du ctio	ns under Chapter	VI-	A		
	1	Part B - De duction in re	spect of certain pay	me	nts		
1	a	80C		b	80CCC		
	с	80C CD(1)		d	80CCD(1B)		
	e	80C CD(2)		f	80D (Details are to be filled in the drop down to be provided in e-filing utility)		
DEDUCTIONS	g	80DD		h	80DDB (Details are to be filled in the drop down to be provided in e-filing utility)		
ΙĔ	i	80E		j	80EE		
18	k	80EEA		l	80EEB		
13	m	80G		n	80GG		
₹	0	80GGA		p	80GGC		
TOTAL	2	Part C, CA and D- Dedi	iction in respect of	cer	tain incomes/other de ductio	n	
-	q	80QQB		r	80RRB		
1	s	80TTA		t	80TTB		
1	u	80U		u a	80CCH		
	ub	Any other deduction as per the e-filing utility					
	v	Total deductions under	Chapter VI-A (To	tal o	fatoub)		

		D . U . A						
Schedul	le 800		ion under s	ection 80G				
	A	Donations entitled for 100% deduction without qualifying limit						
		Name and address of Donee	PAN of Donee	Amo	unt of dona	tion	Eligible Amount of donation	
i	ĺ			Donation in	Donation in			
				cash	other mode	Donation		
		i						
1		ii						
1	Ì	iii Total						
	В	Donations entitled for 50% deduction without qualifying limit						
		Name and address of Donee	PAN of Donee	Amo	unt of dona	tion	Eligible	Amount of donation
				Donation in cash	Donation in other mode			
1	ĺ	i						
S	İ	ii						
1 2	ì	iii Total						
N.	C	Donations entitled for 100% deduction subject to						
8	_	qualifying limit						
SOF		Name and address of Donee	PAN of Donee		unt of dona		Eligible .	Amount of donation
DETAILS OF DONATIONS				Donation in cash	Donation in other mode			
<u> </u>		i						
İ	İ	ii						
1	Ì	iii Total						
	D	Donations entitled for 50% deduction subject to qualifying limit						
		Name and address of Donee	PAN of Donee	ARN (Donation Reference Number)	Amoi	unt of dona	tion	Eligible Amount of donation
					Donation in cash	Donation ir other mode		
1		i						
1	1	ii						
		iii Total						
1	E	Total donations (Aiii + Biii + Ciii + Diii)						
		Zoni donadono (.m Din - Citi - Din)						

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S. No.	Date	A	mount of cont	ribution	Eligible amount of	Transaction Reference	IFS code of Bank
110.		Contribution in cash		Total Contribution		number for UPI transfer or Cheque number/ IMPS/ NEFT/ RTGS	
i	add rows)					RIGS	

Schedule 80DD	Details of deduction in re	spect of maintenanc	e including medical t	reatment of a depen	dent who is a person	with disability
Nature of	Type of dependent	PAN of the	Aadhaar of the	Date of filing of	Ack. No. of	UDID Number (If
disability		dependent	dependent	Form 10IA	Form 10IA filed	available)
Dependent	1. Spouse					
person with	2. Son					
disability	3. Daughter					
Dependent	4. Father					
person with	5. Mother					
s e ve re	6. Brother					
disability	7. Sister					
,	8. Member of the HUF					
	(in case of HUF)					

ched MT	lule	Computation of Alternate Minimum Tax payable under section 115JC		
1	1 Tota	l Income as per item 12 of PART-B-TI	1	
- 13	2 Adju	istment as per section 115JC(2)		
	a A	Deduction claimed under any section included in Chapter VI 2a under the heading "C.—Deductions in respect of certain ncomes"		
Γ.	3 Adju	sted Total Income under section 115JC(1) (1+2a)	3	
1	4 Tax	payable under section 115JC [18.5% of (3)] (if 3 is greater than Rs. 20 lakhs)	4	

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chedu MTC	lle	Computation of ta	x credit un	der section 115	JD .						
	Tax	under section 115JC i	n accessme	nt year 2024-25	(1d of Part-R-TT	0 1					
2	Tax	under other provision	s of the Act	in assessment	vear 2024-25 (7 of	Part-B-TII) 2					
3				ilable [enter (2 – 1) if 2 is greater than 1, otherwise 3							
	ent	er 0]			,	·					
4	Util	ization of AMT credit Av ntioned in 3 above and	ailable(Sun cannot exc	of AMT credit ut seed the sum of .	ilized during the cu AMT Credit Brougl	irrent year is sul ht Forward)	ject to maximum of amount				
	S.	Assessment Year		AMT Cred		AMT Credit	Balance AMT Credit				
1	No.	(A)	Gross	Set-offin earlier	Balance brought	Utilized during th	e Carried Forward				
			(B1)	assessment years	forward to the	Current	(D)=(B3)-(C)				
				(B2)	current as sessment	Assessment Yea	r				
					year	(C)					
					(B3) = (B1) - (B2)						
1	i	2013-14									
1	ii	2014-15									
	iii	2015-16									
1	iv	2016-17									
	V	2017-18									
1	vi	2018-19									
1	vii	2019-20									
	viii	2020-21									
1	ix	2021-22									
1	х	2022-23									
	Хi	2023-24									
	xi	Current AY (enter 1-2, if 1>2 else enter 0)									
	xii	Total									
5	Am	ount of tax credit under s	ection 115JI	utilized during t	he year [total of ite	m No. 4 (C)] 5					
6	Am	ount of AMT liability ava	ilable for cr	edit in subsequent	assessment vears [t	otal of 4 (D) 6					



Sch	edule	SI				
	Sl	Section	þ	Spe cial rate	Income	Tax the reon
	No		_	(%)	(i)	(ii)
	1	111- Accumulated balance of recognized provident for prior years	0		(2ciii of Schedule OS)	(2civ of Schedule
	2	111A or section 115AD(1)(b)(ii)- Proviso (STC G on shares units on which STT paid)	0	15	(3iii of Schedule BFLA)	
l	3	115AD (STCG for FIIs on securities where STT not paid)	0	30	(3iv of Schedule	
	4	112 proviso (LTCG on listed securities/ units without indexation)	0	10	(part of 3vii of Schedule BFLA)	
	5	112(1)(c)(iii) (LTC G for non-resident on unlisted securities)	0	10	(part of 3vii of Schedule BFLA)	
	6	115AC (LTC G for non-resident on bonds/GDR)	0	10	(part of 3vii of Schedule BFLA)	
	7	115ACA (LTCG for an employee of specified company on GDR)	0	10	(part of 3vii of Schedule BFLA)	
	8	115AD (LTCG for FIIs on securities)	0	10	(part of 3vii of Schedule BFLA)	
	9	115E (LTC G for non-resident In dian on specified asset)	0	10	(part of 3vii of Schedule BFLA)	
1	10	112 (LTC G on others)	0	20	(3viii of Schedule	
	11	112A or section 115AD(1)(b)(iii)-Proviso (LTC G on sale of shares or units on which STT is paid)	0	10	(part of 3vi of Schedule BFLA)	
	12	STCG Chargeable at special rates in India as per DTAA			(part of 3vi of Schedule BFLA)	
ATE	13	LTCG Chargeable at special rates in India as per DTAA			(part of 3 ix of schedule BFLA)	
SPECIAL RATE	14a	115BB (Winnings from lotteries, puzzles, races, games etc.)	0	30	(part of 2a(i) of Schedule OS)	
E	1.4h	115BBJ (Winnings from online games)	0	30	(2aii of Schedule OS)	
2		115BBE (Income under section 68,69,69A, 69B,69C or 69D)		60	(2b of Schedule OS)	
	15	7 7 7 7	0		(20 of Scheaule OS)	
	16	115BBH (Income from transfer of Virtual Digital Asset)	0	30	(C2 of Schedule CG)	
	17	115BBF (Tax on income from patent)	0	10	(part of 2d of Schedule OS)	
	18	115BBG (Tax on income from transfer of carbon credits)	0	10	(part of 2d of Schedule OS)	
	19	Any other income chargeable at special rate (Drop down to be provided in e- filing utility)	0		(part of 2d of Schedule OS)	
	20	Othersource of income chargeable at special rates in India as per DTAA	0		(part of 2f of Schedule OS)	
	21	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15%	0	15	(part of 3 iv of Schedule BFLA)	
	22	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30%	0	30	(part of 3v of Schedule BFLA)	
	23	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% n/s 112 A	0	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	0	10	(part of 3vii of Schedule BFLA)	
	25	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20%	0	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)	0		(2e of Schedule OS)	
	$\vdash$			Total		

Sche	dule S	PΙ	In come of specif	ied p	ed persons (spouse, minor child etc.) includable in income of the assessee as per section 64											s per section 64
	SINo	Na	me of person	I	AN	I/ A	adh	aaı	r No	. 0	f pe	rso	n	Relationship	Amount (Rs)	Head of Income
							(0	pti	ona	1)						in which
														included		
1	1			Т	Г											
1	2			T	$\vdash$	$\vdash$		Н		Т	$\vdash$	Н				
	3			T	$\vdash$			Т				П				



Sch	edule	e EI		Г	Details of Ex	e mpt In come (	Income notto be in	ıcluded in Total	Inco	me or not charges	ble to	tax)
	1	Inte	rest	income	:						1	
	2	i		_	icultural rec 3 or 8 of I.T.		n income to be exc	luded under	i			
		ii	Exp	e n di tu	re incurred (	n agriculture			ii			
		iii	Una	bsorbe	d agricultur	al loss of previo	ous eight assessme	ntyears	iii			
		iv	Net	Agricu	ıltural incon	e for the year (	<b>i – i i – iii)</b> (enter n i	l if loss)			2	
		v					the year exceeds l ch agricultural land		fur	ish the following		
E I			a	Name	of district a	l						
INCOME			b	Measu	urement of a	gricultura l land	l in Acre					
Ž			с	Whetl	herthe agric	ultural land is	owned or held on l	ease (drop down	to be	provided)		
EXEMPT			d	Whetl	herthe agric	ultural land is i	irrigated or rain-fe	ed (drop down to	be p	rovided)		
XE	3	Oth	ere	cemptii	ncome(inclu	ding e xempt i n	come of minor chi	ld)			3	
-	4	Inco	me	claimed	l as not char	geable to tax as	per DTAA					
		S1. No.			Nature of income	Country name & Code	Article of DTAA	Head of Inco	m e	Whether TRC obtained (Y/N)		
		I	土									
		II						,				
	<u> </u>	III	_				not chargeable to				4	
	5	Pas:	thr	ough in	come claime	d as not charge	able to tax (Schedi	ılePTI)			5	
	6	Tota	ıl (1-	+2+3+4	+5+)						6	

Sch	edule l	PTI	Pass Thr	ough Income det	ails fr	om bu	siness trust or inves	stment fur	ıd as per sect	ion 115UA	, 115UB
	SI.	Investment entity covered by section 115UA/115UB	Name of business trust/ investment fund	PAN of the business trust/ investment fund	SI.	F	lead of income	Current year income	Share of current year loss distributed by Investment fund	Net In come/ Loss (7-8)	TDS on such amount, if any
	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	(9)	(10)
	1.	(Dropdown to			I	Hou	se property				
		be provided)			ii	Cap	ital Gains				
						a	Short term				
						ai	Section 111A				
1 2						aii	Others				
≥						b	Long term				
Ιğ						bi bii	Section 112A Other than				
=						DII	Section 112A				
PASS THROUGH INCOME					iii	Oth	erSources				
5					***	A	Dividend				
%						В	Others				
IΞ					iv	Inco	m e claimed to be exe	mpt			
SS						a	u/s 10(23FBB)				
P.A.						b	u/s				
_						С	u/s				
	2.				I		se property				
					ii	a	oital Gains Short term				
						ai	Section 111A				
						aii	Others				
						b	Long term				
						bi	Section 112A				
						bii	Other than Section 112A				
					iii	Oth	er Sources				$\vdash$
							Dividend				
							Others				

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Schedu	ile FS I		D	etails of Incor	ne from outsid	e In dia and	d tax relief (available only in	case of reside	nt)
SI.	Country Code (dropdown to be provided in the e-filing	Taxpayer Identification Number	SI		Income from outside India (included in PART B-TI)		Tax payable on such income under normal provisions in India	Tax relief available in In dia (e) = (c) or (d) whichever is lower	Relevantarticle of DTAA if relief claimed u/s 90 or 90A
	u tility)			(a)	(b)	(c)	(d)	(e)	(f)
1			ii iii	Salary House Property Capital Gains Other sources Total					
2			ii iii	Salary House Property Capital Gains Other sources Total					
NOT	E►			Please refe	r to the instruc	tions for fil	ling out this schedule.	•	

Sche	dule TR	Summaryo	f tax relief clai	imed for taxes p	aid outside In dia (av	ailable only in case of reside	nt)	
1	Summary of	Tax relief clai	med					
	Country	· I	Taxpayer Identification Number	(total of (c) o	aid outside India f Schedule FSI in each country)	Total tax relief availab (total of (e) of S chedule FS respect of each country	Iin	Tax Relief Claimed under section (specify 90, 90A or 91
	(a	)	(b)		(c)	(d)		(e)
			Total					
2	Total Tax rela	ief available ir	ı respect of co	untry where DT	AA is applicable (se	ction 90/90A) (Part of total of	2	
3	Total Tax rel	ief available ir	respect of co	untry where DT	AA is not applicable	e (section 91) (Part of total of	3	
4		•	,		as allowed in India, de the details below	h as been refunded/credited	4	Yes/No
	a Amounto	of tax refunde	d		b Assessmentye	ar in which tax relief allowed	l in l	In dia



Sc	Chedule FA   Details of Foreign Assets and In come from any source outside India   A1   Details of Foreign Depository Accounts held (including any beneficial interest) at any time during the calendar year ending as on															
											t any ti	ne duri	ng the ca	alendarve	arendin	gason
			e cember, 2023			(				,			J • •			o
TAILS OF FOREIGN ASSETS	Sl	Cou	Country code				ZIP code	Accou		Statu		count	Peak	Closi		Gross
SA	No	ntry		financia	1	- 1		numb	er			9	balance	balan		terest
뒶		na		instituti	o institut	ion					(	late	during			id/credit
園		me		n									the			to the
اقِا													period			count ring the
돌																ring me eriod
ြင္စ	(1)	(2)	(3)	(4)	(5)	-	(6)	(7)	$\dashv$	(8)	+	(9)	(10)	(11)		(12)
削	(i)	(-)	(0)	1 (.)	(6)	-	(0)	(,,	$\dashv$	(0)	+	(,,	(10)	(11)		(12)
1	(ii)	$\vdash$		+	1	+			+		+	-			_	
Н	(11)	Data	ils of Foreign C			1 /21		6-:-1	<u> </u>	-4\ -4			-411			
Ш	A2		e cember, 2023	usto dia i Ac	counts nero	(meiu	oing any o	епепсіат	mere	est) at	апунн	e ourm	g the car	епоат уеа	renomg	ason
H	SI	_	Country code	Name of	Address	ZIP	Account	Status	Acce	ount	Peak	Clos	in Gros	s amount	naid/cre	dited to
Ш	No	ntry	country code	financia		code	number	Status			balan			ccount du		
Ш		na			n financia					ite	durin			op down		
Ш		mе			1						the	ce		fying natu		
Ш					instituti						perio	d		est/divider		
Ш					on									or redemp		
		Ш							_	$\rightarrow$				assets/ oth		ıe)
Ш	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9	9)	(10)	(11	)	(	12)	
	(i)	Ш							$\vdash$	$\neg$		$\top$	$\top$			
	(*)	$\vdash$							┡	$\rightarrow$		_				
Ш	(ii)															
	A3	Deta	ils of Foreign Eq	uity and I	ebt In teres	t h eld (	(including	any bene	ficial i	intere	st) in ar	y entity	atanyt	ime du rir	ig the ca	lendar
	AS	year ending as on 31" December, 20														
	Sl	Coun Country code Nam Addre			n Address	ZIP	Nature	Date of	- 1		Peak	Clos	in Tota	l gross	Total	gross
Ш	No	try		e of		code	ofentity	acquiri	• 1		value			nount	proceed	
Ш		name		enti	ty			ng the	th			ne valu		credited	sale	
Ш								interes	inve n	- 1	ntoun	ng		respect e holding		
Ш									"	1	perio	a l	- 1	ing the	durin	
Ш											Perro		- 1	eriod	per	
l	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9	9)	(10)	(11		(12)	(1	
				-					├	$\rightarrow$						
	(i)									$\rightarrow$		$\perp$				
Ш	(ii)															
Ш	A4		ils of Foreign C					ty Contr	act he	ld (inc	cluding	any ben	eficial ir	iterest) a t	anytime	during
		_	alendar year (													
Ш	SI	Cour	Country co		ame of		ess ZIP co	de Dat	e of c	contra			alue or		gross an	
Ш	No	try name			ancial tution in	of financ	l					renger he con	value o	1	credited to the c	
Ш		II a III 6			insurance							ne con	tract		ig the p	
Ш				- 1	ract held	on								Julia	-5 the P	
	(1)	(2)	(3)	T	(4)	(5)	(6)		(7	)		(8)			(9)	
	(i)						1							1		
	(ii)						$\top$				$\neg$					
	٠,,	Details of Financial Interest in any Entity held (				ield (in	cluding an	v benefic	ial int	terest)	atanv	time du	ring the	calendar	vearend	ingas
		on 31st December, 2023						,							, 220	
		Coun		Nature	Name and	1 1	Nature of	Date	since	To	tal	Incom	Natu	Incom	e taxabl	e and
	No	ry		of	Address o		Interest-		eld		stment	accrue		1	in this	
		Name	e	entity	the Entity	Dire	ct/Benefi	cial		P.	ost) (in	from	Inco	Amoun	t Schedu	Item
		and					owner/			rup	rees)	such	me		le	numbe
		code				B	eneficiar	y		1		Interes	t		where	r of
															offe red	schedu
	(1)	(2)	<del> </del>	1		+	<b>(5</b> )	+		<b>!</b>		(0)	1.0	4.50	(4.5)	le
	(1)	(2)	2a	(3)	(4)	+	(5)		(6)	1	(7)	(8)	(9)	(10)	(11)	(12)
	(i)			+		+		-		+-			+-	-	-	
ıl	(ii)	I	1	1 1		- 1		- 1		1	- 1		1	1	1	1



	Decemb	ber, 2023				luding any k												
	Countr	ZII	Code			Ownership			Total		Income	Natur	e of In		xable and			
No	y Name				the	Direct/			Investme		derived	Inco	me _	in t	his retur	'n		
	and			Prop	perty	Beneficial	ı	ı	(at cost) (	- 1	rom the	1	A	mount	Schedule			
	code					owner/			rupees)	p	roperty	1				nur		
					I	Beneficiary	7								offe re d	r		
																sch		
(1)	(2)		2 a	+ 0	3)	(4)	(:	2)	(6)	+	(7)	(8)	. +	(9)	(10)	(1		
(i)	(2)		2 a	+ '	-	(4)	(.	-,	(0)	+	(/)	(0)	_	()	(10)	(1		
(ii)	$\vdash$			+						$\top$			$\top$			$\vdash$		
D				al Asse	t held (	including an	y benefi	cial ir	iterest) at a	ny ti	me duri	ng the c	alenda	ryeare	nding as	on		
SI	Decem1 Countr	ber, 202	3	37.4	elo	wnership-	Date	- 6	Total		Ir	. b	elt		xable and	1 - 60		
	y Name	1	Code	Ass		wnersnip- Direct/			Investmen				- 1		xabie and his retur			
1.0	and			1.200		Beneficial	acquis.		cost) (in ru			1	_		Schedule			
	code					owner/			'` '	•	the		[			nur		
					В	eneficiary					asset				offered	r		
																sch		
													$\perp$			1		
(1)	(2)		2 b	(3	)	(4)	(5)		(6)		(7)	(8)	·	(9)	(10)	(1		
(i) (ii)	<del> </del>			-	$\dashv$						-	-	$\dashv$					
	Details	of accou	nt(s) in wh	ich voi	ı have s	igning auth	l ority bel	d (in	l Inding any	he n	 eficial in	terest) a	t any ti	ime du ri	ng the ca	len		
~						23 and wh								c ouli				
SI			Count	ZIP		ne of the	Accou		Peak W		ether	If (7) is yes,			is yes, In			
No	of the	of the	ry	Code	accou	ınt holder	nt	Ba	I .		come	Inco	me	offered	l in this	reti		
		Institut	Name				Numb				ued is	accru						
	ion in	on	and				er		9		ble in	ble in the account						
	which		Code								h an ds?							
	the							ru			rees)							
	account is held																	
	is neiu		$\vdash$				<del>                                     </del>							Amoun	Schedul	Ite		
															e where			
															offered	r		
																sch		
			$\sqcup$													1		
(1)	(2)	(3)	(3a)	(3b)		(4)	(5)		(6)		(7)	(	8)	(9)	(10)	(1		
(i) (ii)	$\vdash$		$\vdash$		_							_			-	⊢		
	Details	of trusts	created u	nder tl	ie laws	of a country	outside	India	in which	von a	re a tru	stee, be r	neficiar	v or sett	lor			
SI	Count		Code	_	ne and		Name		Name and				(8) is	<del>-</del>	is ves, In	con		
No	ry				essoftl		addres		addresso				yes,		l in this			
	Name				rust	address	Settl		Benefician				come		Schedul			
	and					of			es	n h	eldder		rived	t	e where			
	code					trustees					1 1		m the		offered	1		
												- 1	rust			sch		
												our ds?				1		
(1)	(2)	C	2a)	$\vdash$	(3)	(4)	(5)	)	(6)	1		8)	(9)	(10)	(11)	(1		
(i)	<del>  (3)</del>	(,	7	+	,	(.,	(2)		(5)	+	<u> </u>		· /	(30)	(32)	Ť		
	+			$\vdash$						+	$\dashv$	-			1	$\vdash$		
(ii)	+	of any o	ther incon	nederi	ved fro	m any source	outside	Indi	a which is n	ot in	cluded i	n,-(i) it	ems A t	to Fabor	ve and, (ii)	inc		
. ,	Details			ssorp	rofessi	on												
(ii) G		the hea	d busines											20.44				
• •		the hea	n busines	Ť								1			is yes, In			
• •	under		a busines	Ì											is yes, II d in this			
• •	under	itry				e and addr		- 1			Natur	1	ether	offere		ret		
G	Coun Name	try and	ZIP Co			rson from	whom	- 1	ncome der	rive d	of	taxa	ble in	offere Amou nt	Schedul e where	reti Ite		
G S1	under	try and					whom	- 1	ncome der	rive d	of	1	ble in	offere Amou nt	d in this	Ite nu r		
G S1	Coun Name	try and				rson from	whom	- 1	ncome der	rive d	of	taxa	ble in	offere Amou nt	Schedul e where	Ite nu r sch		
G S1	Coun Name	and le				rson from	whom	- 1	n come der	rive d	of	taxa your	ble in	offere Amou nt	Schedul e where	retu Ite nur		



		(i)									
		(ii)									
			Pleas	e refer to instructions	for filling out this schedule. In c	ase of an individu	al, not be	ing an Indian c	itizen, w	ho is in I	ndia on
١	N	OTE	> a bus	iness, employment o	r student visa, an asset acquir	red during any pr	evious y	ear in which he	e was no	n-resider	nt is not
- 1			mand	atory to be reported	in this schedule if no income is	derived from that	t asset di	iring the currer	it nrevia	us vear	

edule	e5A Inform	ation regarding app	ortionment of income betwee	en spouses governed by Portu	guese Civil Code
Nai	me of the spouse				
PA	N/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				

	A	Details of immovable assets		•	·
	Sl. No.	Description	Address	Pin code	Amount (cost) in Rs.
١	(1)	(2)	(3)	(4)	(5)
曾	(i)				
15	(ii)				
層		Details of movable assets			
LIABILITIES	S1. No.		Description		Amount (cost) in Rs.
AND	(1)		(2)		(3)
		Je wellery, bullion etc.			
SEETS	(ii)	Arch a eological collections, dra	wings, painting, sculptu	re or any work of art	
<	(iii)	Vehicles, yachts, boats and	aircrafts		
OF	(iv)	Financial assets			Amount (cost) in Rs.
Es		(a) Bank (including all de	posits)		
DETAILS		(b) Shares and securities			
ă		(c) Insurance policies			
		(d) Loans and advances giv	en		
		(e) Cash in hand			
	С	Liabilities in relation to Assets	at (A+B)	'	

Schedule: Ta:	x defe	rred on In	formation r	elated to Tax deferred	- re lata ble to	income on perquisite	es referred in	section 17(2)(vi)
ESOP			receiv	ed from employer,	being an eli	gible start-up referre	ed to in section	on 80-IAC
PAN of the e	mploy	er being an eli	gible startup					
DPIIT registr	ation r	number of the	employer					
	S1.	Assessment	Amount	Has any of the follo	wing events o	ccurred during the		Balance amount of
	No.	Year	of Tax	previous year relev	ant to curre	nt assessment year		tax deferred to be
			deferred	Such specified	Ceased to	Forty-eight months	Amount of	carried forward to
			brought	security or sweat	be the	have expired from	tax payable	the next
DETAILS			forward	equity shares were	employee	the end of the	in the	Assessment years
DEIAILS				sold	of the	relevant assessment	current	
				(i)Fully	employer	year in which	Assessment	Co1 (3 - 7)
				(ii)Partly	who	specified security or	Year	
				(iii)Not sold	allottedor	sweat equity shares		
					transferred	referred to in the	(to be	

[भाग II—खण्ड 3(i)]

भारतकाराजपत्र असाधारण:

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				Specify the date	such	said *clause were	populated	
				and amount of tax	specified	allotted. If yes,	from col. 3	
				attributed to such	security or	specify date	or 4 as the	
				sale out of Col 3	sweat		case	
					equity		maybe)	
				(Details to be				
				provided as per	o Yes o			
				utility)	No			
					If yes,			
					specify			
					date 5			
	1	2	3	4	5	6	7	8
			Sl. No. 8					
			of Schedule					
	1	2021-22						
			ESOP for last					
			year Sl. No. 8					
			of			(T - 1 1-1-1 f		
			Schedule			(To be enabled from AY 2026-27)		
	2	2022-23	ESOP			AY 2026-27) (Payment to be		
			for last			made in FY 2025-		
			l			26)		
			year Sl. No. 8			20)		
			of					
			Schedule					
	3	2023-24	ESOP					
			for last					
			year					
	3	2024-25	year			1		

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### PART-B

Par	t B –	тт		C omputation of total income				
	1	Salar	ies (6		1			
	2	Incon	ne fro	m house property (3 of Schedule HP) (enter nil if loss)			2	
П	3	Capit	tal gai	ns				
		a	Shor	tterm				
OME			i	Short-term chargeable @ 15% (9ii of item E of schedule CG)	ai			
INC			ii	Short-term chargeable @ 30% (9iii of item E of schedule CG)	aii			
FOTAL INCOME			iii	Short-term chargeable at applicable rate (9iv of item E of schedule CG)	aiii			
T		8	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			
П		b	Long	-term		,		
ÌÌ								
		с	Sum	•	3с			
П		d	Capi		3 d			
		e	Total		3 e			
	4			m other sources				
				comefrom other sources chargeable to tax at normal applicable 6 of Schedule OS) (enter nil if loss)	4a			
		b I	ncom	e chargeable to tax at special rates (2 of Schedule OS)	4b			
				e from the activity of owning and maintaining race horses ( 8e of ile OS) (enter nil if loss)	4c			
		d 1	Total (	4a + 4b + 4c) (enter nil if loss)			4d	
	5	Total	of hea	nd wise income (1+2+3e+4d)			5	
	6	Losse	s of cu	urrentyear set of fagainst 5 (total of 2xiii and 3xiii of Schedule CYLA	1)		6	
	7	Balar	nce aft	er set off current year losses (5-6) (total of column 4 of Schedule CYL	A+2 o	f Schedule OS)	7	
	8	Brou	ght fo	rward losses set off against 7 (2xii of Schedule BFLA)			8	
	9	Gross	s Tota	lincome (7-8) (3xiii of Schedule BFLA + 2 of Schedule OS)			9	
	10	Incon	ne cha	in 9	10			
	11	Dedu	ctions		11			
	12	Total	in con	ne (9 - 11)			12	
	13	Incon	n e wh	ich is included in 12 and chargeable to tax at special rates (total of c	olumn	(i) of schedule SI)	13	
	14	Net a	gricul	tural income/ any other income for rate purpose (3 of Schedule EI)			14	
	15	Aggre	e gate i	ncome (12-13+14) [applicable if (12-13) exceeds maximum amount no	t char	geable to tax]	15	
Ц	16	Losse	s of cu	trentyear to be carried forward (total of rowxi of Schedule CFL)			16	
	17	Deen	ied inc	ome under section 115JC (3 of Schedule AMT)			17	

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[भाग	II—खण्ड	3(	i)] भारत का राजपत्र	असा	धारण	Τ:						181
Part I			Computation of tax liability on total income									
	1	a	Tax payable on deemed total income u/s 115JC (4 of S	Sche	dule	1a						
		Ļ.	AMT)		$\rightarrow$							
			Surcharge on (a) (if applicable)		$\dashv$	1b						
			He alth and Education Cess @ 4% on (1a + 1b) above			1 c			1.3			
	2	-	Total tax payable on deemed total income (1a + 1b + 1	10)		_			1d			
<u> </u>			payable on total income  Tax at normal rates on 15 of Part B-II		$\rightarrow$	2a						
3			Tax at special rates (total of col. (ii) of Schedule SI)		$\rightarrow$							
ð			Rebate on agricultural income [applicable if (12-13) o	€D.	ort R	2b 2c						
ě H		٠	TI exceeds maximum amount not chargeable to tax]	y r u	"" "	20						
UTATION O		4	Tax Payable on Total Income (2a + 2b - 2c)						2d			
COMPUTATION OF TAX LIABILITY	3	-	pate under section 87A						3	$\vdash$		
CO	4	-	payable after rebate (2d - 3)						4			
	5	-			Sı	rchs	rae	Surcharge	Ť			
	3	computed after						after margin	al			
		i	@ 25% of 15(ii) of Schedule SI	5i				ia	Г			
	İ	ii	@10% or 15%, as applicable (Refer instructions)	5ii				iia	$^{+}$	-		
				5iii				1				
			referred in 5(ii) above)]									
		iv	Total ia + iia						5iv			
	6	He	alth and Education Cess @ 4% on (4+5iv)						6			
	7	Gro	oss tax liability (4+5iv+6)						7			
	8	Gro	oss tax payable (higher of 1d and 7)						8			
	8a		on income without including income on perquisite eived from employer, being an eligible start-up refer						8a			
	8b	Tax	deferred - relatable to income on perquisites referred	lin	sectio	n 17(	(2)(vi) 1	received from	8b			
	8.0	e m	ployer, being an eligible start-up referred to in <u>section</u>	80-1	AC				80			
	em ployer, be ing an engible start-up referred to in section 80-1AC  Tax deferred from earlier years but payable during current AY (total Tax deferred on ESOP)					tal of	fcol 7 (	fschedule	8c			
	9 Credit u's 115D of tax paid in earlier years (applicable only if 7 is h Schedule AMTC)					ighe	rthan I	d) (row 5 of	9			
	10	Tax	payable after credit u/s 115JD(8a+8c-9)						10			
	11											
		a	Section 89(Please ensure to submit Form 10E)	11a								1
		b	Section 90/90A (2 of Schedule TR)	11b								
		c Section 91 (3 of Schedule TR) 11c										
		d Total (11a+11b+11c)							11d			
	12		tax liability (10 – 11 d) (enter zero if negative)						12			$\neg \neg$
	13	Int	erest and fee payable									
	a Interest for default in furnishing the return (section 234A)											
		$\vdash$	Interest for default in payment of advance tax									

13b

13d

15d

13e 14

15e

16 17

b (section 234B)

Interest for default in payment of advance tax

Aggregate liability (12+13e) Taxes Paid

a Advance Tax (from column 5 of 20A)

14

16

account)

TAXES PAID

c Interest for deferment of advance tax (section 234C) 13c d Fee for default in furnishing return of income (section 234F)
e Total Interest and Fee Payable (13a+13b+13c+13d)

b TDS (total of column 5 of 20B and column 9 of 20C) 15b

e Total Taxes Paid (15a + 15b + 15c+ 15d)

Amount payable (Enter if 14 is greater than 15e, else enter 0)

Refund (If 15e is greater than 14) (Refund, if any, will be directly credited into the bank

c TCS (total of column 7(i) of 20D)
d Self-Assessment Tax (from column 5 of 20A)





TNUC	18	Do you		ount in In dia (?	Non- Residents cl	aiming ref	und with no	bank account in 1	India may	Select Ye or No					
BANK ACCOUNT		1	S Code of the Bar ank Accounts h		Name of the	Bank	Account Number	(Dropdown to be	f account provided b ility)	y e-filing					
BA		i ii													
			1. All bank accour ase of multiple ac				-	A/c. ed accounts after pro	cessing the	return.					
		Rows	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												
	ii.	b) Nor the de	at their opt	ion, furnish											
		Sl. No	. SWIFTCode	Name of the	Bank	Country	ofLocation	IBAN							
		Rows													
	19	Rows can be added as required  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 F.A is filled up if the answer is Yes]													

20	TAX	PAY	MEN	TS																								
A	Deta	ils of p	oaym	ents	ofAc	lvano	e Tax	and	Self	-Asse	essm	ent T	ax															
×	S1 No			BS	R C	ode			Da	te o	f Dep	posit	(DD	/ММ	/YY	YY)	Se		Nu hal	m bei lan	rof			Am	oun	t (R	.s)	
ENT TA	(1)				(2)							(	3)						(4)						(5	)		
SESSM	i																											
LF AS	ii																											
ICE/ SE	iii																											
ADVANCE/ SELF ASSESSMENT TAX	iv	iv																										
	NOTE Enter the totals of Advance tax and Self-Assessment tax in Sl No. 15a & 15d of Part B-TTI  Details of Tax Deducted at Source from Salary [As per Form 16 issued by Employer(s)]																											
В										_					<u> </u>													
	Sl No						t Nun loyer		N	Nam	e of	the	Emp	loye	r	Inco			geat arie		n de r		То	tal	axo	le du	cted	I
	(1)				(2)							(3)						(	4)						(5)	)		
LARY	I																											
IDS ON SALARY																												
TDS	п																											
	NOTE > Please enter total of column 5 in 15b of Part B-TII																											
C1	Detail	s of Ta	x De	duct	ted at	Sou	rce (T	DS)	on In	com	e [As	per	Fori	n 16	Aiss	ued	orFo	rm :	16B/	16C/	l 6E fu	urnis	hed	by I	)e du	ctor	(s)]	

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SI		PAN/	TAN of	Unclair	ned	TDS of	the curr	ent	TDS cre	dit being	g clai	med this	Corres	ponding	TDS credit
No	TDS	Aadhaar							Year (only if corresponding						
	I	Other	PAN/ Aadhaar			2023-24 )			in come is being offered for tax this year, not applicable if TDS is deducted u/s 194N) Claimed Claimed in the hands						carried forward
	as per	related to other person)		Year in which deducted	b/f		l	ds of e as tion any erson rule !) (if	in own hands	of sp section other p rule	ouse n 5A perso	as per or any n as per A(2) (if	Amount		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		(9)	(10)		(11)	(12)	(13)	
							In come	TDS		In come	TDS	PAN/ Aadhaar No.			
I															
	NOTE ▶	Please en	ter total of	column 9 ii	n 15b	of Part B-	TTI								

D	Details of Tax Collected at Source (TCS) [As per Form 27D issued by the Collector(s)]											
	SI. No.	TCS credit relating to self /other person [spouse as per section 5A/	and Tax Collection Account	related to other	brought (b Fin. Year in	forward b/f) Amount b/f	Collected in own	Year  Collected in the hands of	TCS credit being claimed this Year		_	TCS credit being carried forward
TDS ON OTHER INCOME		other person as per rule 37BA(2)]	the Collector		which collected			spouse as per section 5A or any other person as per rule 37-I(1) (if applicable)	Claimed	Claimed in the hands of spouse as per section 5 A or any other person as per rule 37-I(1) (if applicable)		
E S	(1)	2(i)	(2)(ii)	(3)	(4)	(5)	6(i)	(6)(ii)	7(i)	(7)(ii)		(8)
	i	▶ Please ente		7/3\ in 11	C D	D TTI				TCS	PAN	

# VERIFICATIO N

I, solemnly declare that to the best of my knowle 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-												
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 holdin permanent account number (if allotted) (Pleasesee 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 unde 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 T	RP	Name	ofTRP	Coun			Count	ter Signature of TRP				
If TRP is entitled for a	If TRP is entitled for any reimbursement from the Government, amount thereof";											



 $\begin{tabular}{ll} (b) & for FORM ITR-3, the following FORM shall be substituted, namely: ---- \end{tabular}$ 

ORM	ITR-3	INDIAN INCOME TAX RETURN  (For individuals and HUFs having income from profits and gains of business or profession)		A	ssess	men	ıt Y	ear	
ą.		(Please see rule 12 of the Income-tax Rules,1962) (Please refer instructions)	2	0	2	4	-	2	5

Part	A-GEN	GH	NERAL															
	(A1) Fi	rs t n ame		(A2) Middle r	ame	- 1	(A3) La	st name		(A	4) P	AN						
										H					П			
	(A5) Fl	at/Door/Bloc	k No.		(A6) N	ame Of F	Premises	/Building/Vil	lage	(A	14)	Stat	tus (Ti	ck) þ				
NO										٥I	n di	vidu	ıal		0]	HUF		
PERSONAL INFORMATION	(A7) R	oad/Street/Po	ost Office		(A8) D	ate of Bi	rth/Forn	aation (DD/M	IM/YYYY)				e of Co DD/MN				f	
SONAL	(A9) A	re a/lo ca lity			(A16) . Aadha		Number	(12 digit)/ A	adha ar En	roli	men	t Id	(28 dig	digit) (if eligible for				
PER																		
	(A10)	Town/City/Di	strict		(A11)	State				(2	<b>112</b> )	) PI	N code	ZIP	co	de		
					(A13)	Country	Country											
	(A17) l	Residential/O		Number with	STD co	de/Mobi	le		N	lob	ile I	No.	2					
	(A18)	Em ail Addres	s-1 (self)					Email Add	ress-2									
		Due Date fe	or filing	eturn of inco	me [Dr	opdown	to be p	ovided]:										
	A(19) (ai)	1. 31st July 2. 31st Octo 3. 30th Nov	ber															
	(A19) (aii)	Filed u/s (T	ick)[Please	see instructionj	,			Before due da -Modified ret										
S		Or Filed in	re sponse t	notice u/s		□139(9)	142(1	), □148, □15	3C								_	
FILING STATUS	(b)	date Tyes, to number of fo	out beyond orm 10-IE	the option u/s : the due date (If A) option should b	option	other tha	an 'No':	is selected, pl	ease furni	sh d	ate	of fi	ling ar	ıd Ac	kno	owledg	eme	
	(c)	in come? - (' If yes, pleas [Note: To be	Tick) □ □ e furnish f e filled onl	of income under Yes □□ No ollowing inform y if a person is a g one or more c	nation not requ	iired to fu	ırnish a	return of inco	ome under	r sec	tion	139	(1) bu					
	(ci)			nount or aggre					in Am ou	nt(	Rs)	(If Y	čes)					



(cii)		ed expenditure of an am akhfor travel to a foreig 'es/No)					ny	Am	Amount (Rs) (If Yes)				
(ciii)		ed expenditure of amoun isumption of electricity d		-			_	Am	ount	( <b>R</b> s) (	If Yes	s)	
(civ)	clause (iv) of sev	d to file a return as per o enth proviso to section 1: he drop-down menu)						t (Ti	ck) o Y	ćes o	No		
(d)		ive/Modified, then enter of filing original )											/ /
(e)	Unique Number	nse to a notice u/s 139(9)/ /Document Identification date of advance pricin	Number	and dat						al ("	ıniq ue umbe		/ /
(f)	Residential	A. Resident	o Youw	ere in In	dia fo	r 182 (	laysor	more	during	the p	revio	us y e	ear[section 6(1)(a)]
	Status in In dia (for in dividuals) (Tick applicable option)			r 365 da	ys or 1	nore	within						rear, and have been tion (6)(1)(c)] [whe
			member	of the c syear ar	rewof d365	an In	lian sh	ip and	l were i	n Indi	ia for	182	of employment, a days or more during [Explanation 1(a)
			☐ 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	o Youh	ave beer	anon	-resid	ent in I	ndia i	n 9 out	of 10	prece	eding	years [section 6(6)(
		O rdinarily Resident	o Youh 6(6)(a)]		in In	dia for	729 d	lays o	r less o	luring	the 7	7 pre	eceding years [secti
			havingt	otal inco e been in	me, o India	ther th	an the i	incom	e from	foreig	gn sou	ırces	nes on a visit to Ind , exceeding Rs. 15 la ys during the previo
			sources,	exceedi untry or	ng Rs. territo	15 lal ry by 1	ch durir reason	ng the	e previ ur dom	ous y	ear ar	nd no	income from forei ot liable to tax in a e orany other crite
		C. Non-resident	☐ You were a non-resident during the previous year.  (i) Please specify the jurisdiction(s) of residence during the previous year -										
			S.No.	Juris	dictio	n of r	esideno	e	Т	axpa	yer I	dent	ification Number
			1										
			2										
			(ii) In ca	ise you a	re a C	itizen	ofIndi	aora	Person	ofIn	dian C	Origi	n (POI), please spec
			T otal pe	riod of s	tayin year (			the pr	revious				of stay in India duri ding years (in days)



		Residentia Status in In (for HUF) (Tick appli	ndia	o Resid	dent	o Re	esider	ıt but	not O	rdinari	ily Resident		o Non-res	ident	
		option)													
	(g)	Do you wa	nt to c	laim the	benefit un	ler sec	tion 1	15H?	(appl	icable ir	a case of resider	ıt) o Y	es o No	)	
	(h)	Are you go	verne	d by Por	tuguese Civ	il C ode	as pe	rsectio	on 5A?	Tick) þ	o Yes o No (	f "YES"	" please fill Sci	hedule 5A	)
	(i)	Whethert	his ret	urn is be	ing filed by	a repr	esenta	tive ass	sessee?	(Tick)	oYes o No	If yes, f	urnish followi	ng inforn	nation -
		(1) Name	ofthe	represe	ntative asse	ssee									
		(2) Capac	ityof	the Repr	resentative (	drop do	wn to	be pro	vided)						
		(3) Addre	ssoft	he repre	sentative as	sessee									
		(4) Perma	nent A	Account	Number (P.	AN)/Aa	dhaar	No. 0	f the re	epresent	ative assessee				
(j)					n a compa nformation		ny tii	ne du	ring t	he prev	ious year? (T	ick) ☑	□ Yes [	□ N <sub>0</sub>	
	Name	Name of Company  Type of Company  PAN  Whether its shares are listed or unlisted  Director Identification Number (DIN)													
(k)	Wheth	Whether you are Partner in a firm? (Tick) ☑ ☐ Yes ☐ No If yes, please furnish following information													
		Name of Firm PAN													
(1)	1				equity shar					revious	year? (Tick)	☑ □ Y	es	□ No	
				Openi	ng balance		Sh	ares ac	quired (	during the	e year		es transferred ing the year	Closing balance	
	Name of company		PAN	No. of shares	Cost of acquisition	No. of shares	subsc	te of ription rchase	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	14
(m	1	of non-resi	ident, i	is there a	pe rmanen	t establ	ishme	nt (PE)	in In c	lia? (Tic	k) ☑ □Yes		No		
(n)	please (a) ag Section (b) nu	provide det gregate of p 19(1)(i) mber of use	ails of oayme ers in I	nts arisi ndia as i	ng from the	transae Explan	ction o ation 2	r trans	action o Secti	s during	India (Tick) o Y g the previous yo i). de rives income	ear as r	eferred in Exp		
(0)	U Ve	- assessee	as a l	amein a	An oct madio	aar Fill	unvidi	SCIVIC	~3 C C I	and and	octives income	Joiety I	a convertible i	oreign ex	change.



(p)	Whethe	ryou are an FPI? Yes/No If ye	es, please provide SEBI Re	gn. No									
(q)	Legal Er	tity Identifier (LEI) details (man	idatory if refund is 50 C ro	res or more)									
	LEI Nur	nber Valid upto date											
_	T			(T: () = = = = =									
	(a1)	Are you liable to maintain acco			□ No								
	(a2)	Whether assessee is declaring in	<u> </u>										
	a2i		_	•	Rs. 1 crore and Rs. 10crores? I								
				□ No, turnover exceeds	reived for sales, turnover or gross								
	a2ii	receipts or on capital account l											
	"211	cheque/DD, does not exceed five			car, in cash & non-a c payee								
					rred for expenditure or on capital								
	a2iii				ue/DD during the previous year do								
z		not exceed five per cent of the s	aid payment? 🗖 Yes	□ No									
=	(b)	Are you liable for audit under s	section 44AB? (Tick)	□ Yes □ No									
ΑĀ		If Yes is selected at (b), mention	n by virtue of which of the	following conditions:									
=	(bi)	Sales, turnover or gross receipt	s exceeds the limits specifi	ed under section 44AB (Tick)	☑								
AUDIT INFORMATION		Assessee falling u/s 44AD/44AD	A/44AE/44BB but not offe	ering income on presumptive b	asis (Tick applicable section)⊠								
E	(bii)												
ΙĒ		□44AD, □44ADA, □44AE, □44BB											
<del>-</del>	(biii)	(biii) Others (Tick) ☑											
	(c)	If (b) is Yes, whether the accou If Yes, furnish the following int		n accountant? (Tick) ☑ □ Y	Yes 🗆 No								
	(1)	Date of furnishing of the audit	report (DD/MM/YYYY	) / /									
	(2)	Name of the auditor signing th	e tax audit report										
	(3)	Membership No. of the audito	r										
	(4)	Name of the auditor (propriet	orship/ firm)		*								
	(5	Proprietorship/firm registration	on number										
	(6	Perm anent Account Number (	PAN)/Aadha ar No. of the	proprietorship/ firm									
	1 (7	Date of report of the audit											
	(8)	Ack nowledgement number of	the audit report										
$\vdash$	(9)		The audit report										
	(9	UDIN											
	(di)	are you liable for Audit u/s 92E	? o Yes o No										
	l (dii)l	f (di) is Yes, Whether the account 2E?	ts have been audited u/s	Yes Date of fur No report? DE	nishing the audit Acknowledgeme D/MM/YY number								
		f liable to furnish other audit rep inder: (Please see Instruction)	oort, mention whether hav	e you furnished such report. If	yes, please provide the details a								
	[5	l. No. Section Code	Date (DD/MM/YYYY)	Acknowl	edgement number								
		eport?		ct, mention the Act, section	and date of furnishing the aud								
		Act and section	(DD/MM/YY)	Act and section	(DD/MM/YY)								



	S.No.	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 44ADA 44ADA AND 44AE)									
	S.No.	Code [Please see instruction]	Trade name of the proprietorship, if any	Description							
1	(i)										
	(ii)										
	(iii)										

Par	t A-	BS	BAL.	ANCESHEET AS ON 31 <sup>51</sup> DAY OF MARCH, 2 below in a case where regular books of account of	024 OF THE PROPRIETORY	BUSINI	ESS OR PROFESSION (fill
	1	Pro		's fund	no mantanea, onto moo jiir no	,	
1				ietor's capital		a	
1				ves and Surplus			
1			i	Revaluation Reserve	bi	1	
1		Ì	ii	CapitalReserve	bii	1	
1		ì	iii	Statutory Reserve	biii	1	
1		Ì	iv	Any other Reserve	biv	1	
1		ì	v	Total (bi + bii + biii + biv)		by	
1		С	Total	proprietor's fund (a + bv)		1c	
1	2		n fund				
20	Н	a	Secur	ed loans		1	
Į			i	Foreign Currency Loans	ai	1	
<u>E</u>		1	ii	Rupe e Loans		1	
E		Ì		A From Banks	iiA	1	
100		Ì		B From others	iiB	1	
B		Ì	1	C Total (iiA + iiB)	iiC	1	
ĬĔ		ł	iii	Total (ai + iiC)		aiii	
SOURCES OF FUNDS		b		ured loans (including deposits)			
1 "		_	i	From Banks	bi	1	
1		ŀ	ii	From others	bii	1	
1		Ì	iii	Total (bi + bii)		biii	
1		-		Loan Funds (aiii + biii)		2c	
1	3			ax liability		3	
1			ances			-	
1	H			persons specified in section 40A(2)(b) of the I. T.		1	
		i	Act	F	i		
	$\vdash$	ii	From	others	ii	1	
1	$\vdash$	iii		Advances (i + ii)		4iii	
1	5			funds (1c + 2c +3+4iii)		5	
			d asset				
1		a	Gross	: Block	1a	1	
1		b	Depre	ciation	1b	1	
1				lock (a – b)	1c	1	
1				al work-in-progress	1d	1	
1				(1c+1d)		1e	
	2	_	stmen	. ,			
S C		a	Long-	term investments		1	
5			i	Government and other Securities - Quoted	ai	1	
E-		Ì	ii	Government and other Securities - Un quoted	aii	1	
0		Ì	iii	Total (ai + aii)		aiii	
Z		b	Short	term investments			
18			i	Equity Shares, including share application mone	bi	1	
2		Ì	ii	Preference Shares	bii	1	
1 🗟		Ì	iii	De be ntures	biii	1	
APPLICATION OF FUNDS			iv	Total (bi + bii + biii)		biv	
		c	Total	investments (aiii + biv)		2¢	
1	3	Cui	rentas	sets, loans and advances			
1	Г	a		entassets			
				Inventories			
	-	_					



				Stores/consumables including packing	iA			
				material	1A			
				B Raw materials	iB			
1 1		Ì	İ	C Stock-in-process	iC			
1 1			I	D Finished Goods/Traded Goods	iD			
1 1				E Total (iA+iB+iC+iD)			iE	
			ii	Sundry Debtors			aii	
			iii	Cash and Bank Balances				
				A Cash-in-hand		iiiA		
		ļ		B Balance with banks		iiiB		
		ļ		C Total (iiiA + iiiB)			iiiC	
			iv	Other Current Assets			aiv	
				Total current assets (iE+aii+iiiC+aiv)			av	
		b	Loans	and advances				
			i	Advances recoverable in cash or in kind or for	bi			
		ļ		value to be received	ļ		4	
			ii	Deposits, loans and advances to corporates and others	bii			
1 1			iii	Balance with Revenue Authorities	biii		1	
1 1		Ì	iv	Total (bi + bii + biii)			biv	
1 1		с	Total	f current assets, loans and advances (av + biv)			3c	
1 1		d	Curre	nt liabilities and provisions				
1 1			i	Current liabilities			7	
				A Sundry Creditors	iA			
		İ	İ	B Liability for Le ased Assets	iB			
		ļ		C Interest Accrued on above	iC			
				D Interest accrued but not due on loans	iD			
		ļ		E Total (iA+iB+iC+iD)			iΕ	
		ļ	ii	Provisions				
		ļ		A Provision for Income Tax	iiA			
				B Provision for Leave	iiB			
		ļ		en cashment/Superannuation/Gratuity	1		4	
		ļ		C Other Provisions	iiC			
		ļ		D Total (iiA + iiB + iiC)			iiD	
		_		Total (iE+iiD) rrent assets (3c – diii)			diii	
	4			rrent assets (Sc = 0111) llaneous expenditure n ot written off or adjusted	4a	ı	3 e	
	4			red tax asset	4a 4b		-	
		-		and loss account/ Accumulated balance	40 4c		-	
		_	_	4a + 4b + 4c)	40		4d	
	-			ication of funds (1e+2c+3e+4d)			5	
Η				here regular books of account of business or prof	ession	are not maintained - (firm)		
NO ACCOUNT CASE		thef	ollowin	g information as on 31 <sup>st</sup> day of March, 2024, in res <u>p</u>	ect of	business or profession)		
CASE				nt of total sundry debtors			6a	
¥ 0		b Amount of total sundry creditors					6b	
<u>Ş</u>		с		nt of total stock-in-trade			6c	
1		d	Amou	nt of the cash balance		6d		

Part Acco		factu	ring	Manufacturing Account for the financia are maintained, otherwise fill items 61 to		l to 3 in a case v	where regular books of accoun
		itsto	manu	facturing account	TT III III II		
		O pe	ning I	nventory			
	A	i	O pe n	ing stock of raw-material	i		
		ii	O pe n	ing stock of Work in progress	ii		
		iii	Total	(i+ii)		A	iii
	В	Pur	chases	(net of refunds and duty or tax, if an	y)	1	В
	С	Dire	ct was	ges		(	С
	D	Dire	ct exp	penses (Di + Dii + Diii)		1	D



		i	Carriage inward	i			
		ii	Power and fuel	ii			
		iii	Other direct expenses	iii			
	Е	Fact	tory 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	Tota	al of Debits to Manufacturing Account ( Aiii +	B + C + D	+ Evii)	1F	
2	Clo	sing	Stock				
	i	Raw	v m aterial	2i			
	ii	Wo	rk-in-progress	2ii			
	Tota	ıl (2i	+2ii)			2	
3	Cos	tofC	Goods Produced – transferred to Trading Account (1	lF - 2)		3	

THE GAZETTE OF INDIA: EXTRAORDINARY

Part A-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)

Acco			otnerwise fill items of to 03 as applicable)			
	4		enue from operations			
		A	Sales/Gross receipts of business (net of returns and refun	ıds and d	uty or tax, if any)	
			i Sale of goods	i		
		ļ	ii Sale of services	ii		
ь			iii Other operating revenues (specify nature and amount)			
Ž	l	1	a	iiia		
0		İ	b	iiib		
5	l	1	c Total (iiia + iiib)	iiic		
¥			iv Total (i + ii + iiic)			Aiv
S		В	Gross receipts from Profession			В
CREDITS TO TRADING ACCOUNT		С	Duties, taxes and cess received or receivable in respe supplied	ct of go	ods and services sold or	
É			i Union Excise duties	i		
ρ.			ii Service tax	ii		
S			iii VAT/ Sales tax	iii		
Ĕ			iv Central Goods & Service Tax (CGST)	iv		
뎔			v State Goods & Services Tax (SGST)	V		
8			vi Integrated Goods & Services Tax (IGST)	vi		
•			vii Union Territory Goods & Services Tax (UTGST)	vii		
	ļ		viii Any other duty, tax and cess	viii		
		_	ix Total (i + ii + iii + iv +v+ vi + vii + viii)			Cix
	_		Total Revenue from operations (Aiv + B +Cix)			4D
	5		sing Stock of Finished Goods			5
			al of credits to Trading Account (4D+5)			6
rh			ening Stock of Finished Goods			7
ž			chases (net of refunds and duty or tax, if any)			8
9.	9	Dir	ect Expenses (9i + 9ii + 9iii)	٥.		9
2 Z		_	Carriage inward Power and fuel	9i 9ii		
10	$\vdash$	11		911		
걸형			Other direct expenses Note: Row can be added as per the nature of Direct	9iii		
A S		'''	Expenses	9111		
Ħ	10	Dut	ies and taxes, paid or pavable, in respect of goods and ser	vices nu r	rhased	
DEBITS TO TRADING ACCOUNT	۳		Custom duty	CM4500		
			C asiom only			

[भाग II-खण्ड 3(i)] भारत का राजपत्र असाधारण :

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Tax & Corporate Laws of INDIA

Part	A-	P& L	<b>Profit and Loss Account for the financial year 2023-24</b> (fill items 13 to 60 in fill items 61 to 65 as applicable)	a case wh	ere regular books of account a	re maii	ntained, otherwise		
	13	Gross profi	t transferred from Trading Account (12+12b)			13			
	14	Other incon	ne						
		i	Rent	i					
		ii	Commission	ii					
		iii	Dividend income	iii					
INI		iv	Interest income	iv					
10221		v	Profit on sale of fixed assets	v					
ross /		vi	Profit on sale of investment being securities chargeable to Securities Transaction Tax(STT)	vi					
I AND		vii	Profit on sale of other investment	vii					
ROFF		viii							
CREDITS TO PROFIT AND LOSS ACCOUNT		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					
CREDI		x	Agricultural income	x					
		xi	Any other income (specify nature and amount)						
			a	xia					
			Ь	xib					
			c Total (xia + xib)	xic					
		xii	Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x + xic)			14xii			
	15	15 Total of credits to profit and loss account (13+14xii)							
	16	Freight outv	vard			16			
TOSS	17	Consumptio	on of stores and spare parts			17			
r AND	18	Power and f	uel			18			
DEBITS TO PROFIT AND LOSS ACCOUNT	19	Rents				19			
N AC	20	Repairs to b	uilding			20			
DEBIT	21	Repairs to n	achinery			21			
	22								



	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	xiia	Yes / No		
		If Yes, amount paid to non-residents	xiib			
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 a	nd staff welfare expenses			24	
25	Entertainm	ent			25	
26	Hospitality				26	
_	Hospitality Conference				26 27	
27	Conference	otion including publicity (other than advertisement)			+	
27	Conference	otion including publicity (other than advertisement)			27	
28	Conference Sales promo	otion including publicity (other than advertisement)			27	
28	Conference Sales promo	otion including publicity (other than advertisement)	i		27	
28	Conference Sales promo Advertisemo	ent  Paid outside India, or paid in India to a non-resident other than a	i ii		27	
28	Conference Sales promo Advertiseme Commissio	ent  n  Paid outside India, or paid in India to a non-resident other than a company or a foreign company	$\vdash$		27	
27 28 29 30	Conference Sales promo Advertisemo Commissio i	ent  Paid outside India, or paid in India to a non-resident other than a company or a foreign company  To others	$\vdash$		27 28 29	
27 28 29 30	Conference Sales promo Advertisem Commissio i iii	ent  Paid outside India, or paid in India to a non-resident other than a company or a foreign company  To others	$\vdash$		27 28 29	
27 28 29 30	Conference Sales promo Advertisem Commissio i ii iii Royalty	ent  Paid outside India, or paid in India to a non-resident other than a company or a foreign company  To others  Total (i + ii)  Paid outside India, or paid in India to a non-resident other than a company or a foreign company	ii		27 28 29	

i3

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Τ]	[I—खण्ड	3(i)	)]						भारत	का	राज	43	असाध	रण					
	i		Paid ou compai						to a no	n-res	ident	other	than a		i				
	ii		To othe	ers											ii				
	iii		Total (i	i + ii)														32iii	
33	Hotel, boar	ding	and Lo	lging														33	
34	Traveling e	xpens	es othe	r than	on fo	reign	trav	reling										34	
35	Foreign tra	vellin	ıg expen	ises														35	
36	Conveyance	expe	enses															36	
37	Telephone	expen	ses															37	
38	Guest Hous	e exp	enses															38	
39	Club expens	ses																39	
40	Festival cel	ebrat	ion expe	enses														40	
41	Scholarship	,																41	
42	Gift																	42	
43	Donation																	43	
44	Rates and t	axes,	paid or	payal	ole to	Gove	rnm	ent or a	ny loc	al boo	ly (exc	ludin	g taxes o	n inco	ome)				
	i	Uni	on excis	e duty	,									44i			$\neg$		
	ii	Serv	rice tax											44ii	i		$\neg \neg$		
	iii	VA	Γ/ Sales	tax										44ii	i				
	iv	Ces	s											44i	v		$\neg$		
	v	Cen	tral Go	ods &	Servi	ce Ta	x (C	GST)						441	,				
	vi	Stat	e Good	ls & Se	rvices	Tax	(SG:	ST)						44v	i		$\neg$		
	vii	Inte	grated	Goods	& Se	rvices	Tax	(IGST	)					44vi	i		$\neg \neg$		
	viii	Uni	on Terr	itory (	Goods	& Se	rvice	es Tax (	UTG	ST)				44vi	ii		$\neg \neg$		
	ix	Any	other	rate, ta	x, dut	yor	ess	incl ST	Γ and	CTT				44i:	x		$\neg \neg$		
	x	Tota	al rates	and ta	ixes pa	aid or	pay	able (44	4i + 44	lii +44	iii +4	4iv +	14v + 44v	vi + 44	vii + 44v	riii +44ix)		44x	
45	Audit fee	_																45	
46	Other exper	ıses (	specify	nature	e and a	то иг	ıt)												
	i														i		$\neg$		
	ii	T												$\dashv$	ii		$\neg \neg$		
	iii	Tota	al (i + ii	)												1		46iii	
	Bad debts and amount		ify PAN	/Aadh	aar N	o. of	the	person,	, if ave	ailabl	e, for	whom	Bad Deb	t for t	amount o	f Rs. 1 lakh or moi	re is claimed		
	il											47 il					$\neg \neg$		
		-																	

47 i3





_	_										
		i	R	ows can be added as required Total (47i1+47i2+47	i3) 47i						
		ii		hers (more than Rs. 1 lakh) where PAN/Aadhaar? t available (provide name and complete address)	No. is 47ii						
		iii	01	hers (amounts less than Rs. 1 lakh)	47iii						
		iv	To	etal B ad Debt (47i + 47ii + 47iii)						47iv	
	48	Provisio	n for b	ad and doubtful debts						48	
	49	Other pr	ovisio	ns						49	
	50	Profit be 46iii + 4		nterest, depreciation and taxes $[15 - (16 \text{ to } 21 + 22 \text{x} \\ 18 + 49)]$	ri + 23v + 24	to 29 + 30ii	i + 31iii +	- 32iii+	33 to 43 + 44x + 45 +	50	
	51	Interest									
		i		id outside India, or paid in India to a non-resident a foreign company	other than	a company	i				
		ii	To	others			ii				
		iii	To	otal (i + ii)						51iii	
	52	Deprecia	tion a	nd amortization						52	
	53	Net prof	it befo	re taxes (50 - 51iii - 52)						53	
	54	Provision	n for c	urrent tax						54	
S S	55	Provisio	n for I	Deferred Tax						55	
ON FO	56	Profit af	ter tax	:(53 - 54 - 55)						56	
OVISI OPRI	57	Balance	broug	ht forward from previous year						57	
PROVISIONS PROVISION FOR TAX AND APPROPRIATIONS	58	Amount	availa	ble for appropriation (56 + 57)						58	
OV ISIC	59	Transfei	red to	reserves and surplus						59	
PRO	60	Balance	carrie	d to balance sheet in proprietor's account $(58-59)$						60	
	61	COMPU	TATI	ON OF PRESUMPTIVE BUSINESS INCOME UN	NDER SEC	TION 44AD					
PRESUMPTIVE INCOME CASES		SR.NO		Name of Business		Business co	de		Desci	ription	ı
OME											
SINC											
IPTIVI				Furnover or Gross Receipts (iA + iB + iC) (61i limithen the limit under 61i is extended to Rs.3 Crores.)		Crores, how	ever if 61	iB is le	ss than or equal to 5%	61i	
RESUN			A	Through a/c payee cheque or a/c payee bank dra system received or other prescribed electronic m				iA			
1			В	Receipts in Cash				iB			
	_		С	Any mode other than A and B				iC		_	
	П	(ii) P		ptive Income under section 44AD (iiA + iiB)						61ii	
			A	6% of 61iA, or the amount claimed to have been	earned, wh	chever is hi	gher	iiA			
			В	8% of (61iB+61iC), or the amount claimed to higher	have been	earned, which	never is	iiB			
		NOTE—. section 4		me is less than the above percentage of Gross Recei	ipts/Turnov	er, it is mand	atory to	naintai	n books of account and	have o	ı tax audit unde
	62	COMPU	TATI	ON OF PRESUMPTIVE INCOME FROM PROFE	ESSIONS U	NDER SEC	TION 44	ADA			
	П	SR.NO		Name of Business		Business cod	le		Descr	iption	

[भाग II—खण्ड 3(i)]

भारतकाराजपत्र असाधारण:

	(i)	Gross Re extended			akh, however if 6	52iB is less than or equal to	5% of 62i then	limit under 62i is	62i			
				h a/c payee cheque or eceived before specif		draft or bank electronic cle	aring system re	ceived or prescribed ele	ctroni	iA		
		В	Receipt	s in Cash						iB		
				de other than A and I						iC		
	. ,					i, or the amount claimed to			$\perp$			
		-		-	•	datory to maintain books oj			tion 4	1AB		
63	COMP	UTATION	OF P	RESUMPTIVE INCO	ME FROM GO	ODS CARRIAGES UNDE	R SECTION 44	AE				
	SR.NO			Name of Business		Business co	de	Descr	iption			
											_	
											_	
Н		Registrat	ion No	Whether	Tonnage	Number of months for	Procumptive	income u/s 44AE for th			_	
		of go		owned/leased/ hired	capacity of	which goods carriage was		ods carriage	2			
		carri	age		goods carriage	owned/leased/hired by	(Computed	@ Rs.1000 per ton per				
					(in MT)	<u>assessee</u>		onnage exceeds 12MT,	01			
								500 permonth) or the				
								ed to have been actuall	<u>v</u>			
							earned,	whichever is higher	_			
	(i)	(1)	)	(2)	(3)	(4)		(5)				
	(a)											
	(b)											
	Add ro	w options	as nece	ssary (At any time du	ring the year the	number of vehicles should	not exceed 10	ehicles)				
H				Total							Ī	
$\dashv$	(ii)	Total presumptive income from goods carriage u/s 44AE [total of column (5) of table 63(i)]										

	64			LAR BOOKS OF ACCOUNT OF BUSINESS OR PROFESSION A the following information for previous year 2023-24 in respect of b	,		
		(i)	For	assessee carrying on Business			
		a	Gro	ss receipts (a1 + a2)	ia		
			1	Through a/c payee cheque or a/c payee bankdraft or bank electronic clearing system received or other prescribed electronic modes before specified date	a1		
			2	Any other mode	a2		
SE		b	Gro	ss profit	ib		
ACCOUNT CASE		с	Exp	enses	ic		
NDC		d	Net	profit		64i	
CCC		(ii)	For	assessee carrying on Profession			
ON O		a	Gro	ss receipts (a1 + a2)	iia		
			1	Through a/c payee cheque or a/c payee bankdraft or bank electronic clearing system received or other prescribed electronic modes before specified date	a1		
			2	Any other mode	a2		
		b	Gro	ss profit	iib		
		с	Exp	enses	iic		
		d	Net	profit		64ii	
		(iii)	Tota	ıl profit (64i + 64ii)		64iii	
	65	i	Tur	nover from speculative activity		65i	
		ii	Gro	ss Profit		65ii	





		iii	Expenditure, if any					65iii	
	Ì	iv	Net income from speculative activity (65ii-65iii)					65iv	
art A	A- O	I	Other Information (mandatory if liable for audit under se	ctio	144AB; for others, fill if appli	cable)			
L	1	Met	hod of accounting employed in the previous year (Tick)		□ mercantile	□ c:	ash		
L	2	Is th	ere any change in method of accounting (Tick	) 🗹	□Yes	_ I	No		
3	3a		ease in the profit or decrease in loss because of devi nputation Disclosure Standards notified under section 14 [8]			3a			
3	3b		rease in the profitor in crease in loss because of devi nputation Disclosure Standards notified under section 14   S			3b			
	4	Met	hod of valuation of closing stock employed in the previous	ısyea	nr				
		a	$Raw\ Material\ (if\ at\ cost\ or\ market\ rates\ which ever\ is\ le$	ss wi	rite 1, if at cost write 2, if at n	narke	t rate wr	ite 3)	
	ĺ	b	Finished goods (if at cost ormarket rates whichever is l	ess w	rite 1, if at cost write 2, if at	m ark	et rate w	rite 3)	
	ĺ	с	Is there any change in stock valuation method (Tick)	Ø	□ Yes □ No				
		d	Increase in the profit or decrease in loss because of devof valuation specified under section 145A $$	iatio	n, if any, from the method	4d			
		e	Decrease in the profit or increase in loss because of devaluation specified under section $145A$	iation	n, if any, from the method of	4e			
L	5	Am	ounts 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						
		с	es calation claims accepted during the previous year	5c					
	Ī	d	any other item of income	5d					
	Ī	e	capital receipt, if any	5e					
	Ī	f	Total of amounts not credited to profit and loss account	(5a-	-5b+5c+5d+5e)	5f			
	6		ounts debited to the profit and loss account, to the extent to non-fulfilment of conditions specified in relevant clau		llowable under section 36				
		a	Pre mium paid for insurance against risk of damage or destruction of stocks or store $[36(1)(i)]$	6a					
	ļ	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 $[3\delta(1)(v)]$	6i			
	j	Amount of contributions to any other fund	6j			
	k	Any sum received from employees as contribution to any provident fund or superannuation fund or any fund set up under ESI Act or any other fund for the welfare of employees to the extent not credited to the employees account on or before the due date $[36(1)(va)]$	6k			
	l	Amount of bad and doubtful de bts [36(1)(vii)]	61			
	m	Provision for bad and doubtful debts $[36(1)(viia)]$	6m			
	n	$ {\bf Amount  transferred  to  any  special  reserve}  [\it 36(1)(viii)\it ] \\$	6n			
	0	Expenditure for the purposes of promoting family planning amongst employees $[3\delta(1)(ix)]$	60			
	p	Amount of securities transaction paid in respect of transaction in securities if such income is not included in business income $[3\delta(l)(xy)]$	6р			
	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 61	)	6s	
7	Am	ounts debited to the profit and loss account, to the exten	t di sa	llowable under section 37		,
	a	Expenditure of capital nature [37(1)]	1	7 a		
	b	Expenditure of personal nature [37(1)]	17	7b		
	с	Expenditure laid out or expended wholly and exclusive NO Tfor the purpose of business or profession [37/1]		7с		
	d	Expenditure on advertisement in any souvenir, brochus tract, pamphlet or the like, published by a political par [37(2B)]	1	7 d		
	e	Expenditure by way of penalty or fine for violation of a law for the time being in force	ny	7 e		
	f	Any other penalty or fine		7 <b>f</b>		
	g	Expenditure incurred for any purpose which is a offence or which is prohibited by law	in ,	<sup>7</sup> g		
	h	Amount of any liability of a contingent nature	7	'h		
	i	Any other amount not allowable under section 37	<u></u>	71		
	j	Total amount disallowable under section 37 (total of 7a	to 7i	)	7 j	
8	A	Amounts debited to the profit and loss account, to the e	xtent	disallowable under section		
		Amount disallowable under section 40 (a)(i), on a ccount of non-compliance with the provisions of Chapter XVII-B		Aa		
		Amount disallowable under section 40(a)(ia) on b account of non-compliance with the provisions of C hapter XVII-B		Ab		
		Amount disallowable under section 40 (a)(ib), on c account of non-compliance with the provisions of C hapter VIII of the Finance Act, 2016		Ac		



		d	Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of C hapter 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 $[{}^{2}0(b)/{}^{2}0(ba)]$	Ah			
		i	Any other disallowance	Ai			
		j	Total amount disallowable under section 40(total of Aa	to Ai)	1	8Aj	
	В		amount disallowed under section 40 in any preceding pring the previous year	revious	s year but allowable	8B	
9	Am	ounts	debited to the profit and loss account, to the extent disal	llowab	le under section 40A		
	a	Amo	ounts paid to persons specified in section 40A(2)(b)	9a			
	b	acco syst	ount paid otherwise than by account payee cheque or ount payeebank draft or use of electronic clearing em through a bank account or through such electronic le as may be prescribed, disallowable under section (3)	9b			
	с	Prov	vision for payment of gratuity [40A(7)]	9 c			
	d	or a	sum paid by the assessee as an employer for setting up s contribution to any fund, trust, company, AOP, or [or society or any other institution $[40A(9)]$ ]	9d			
	e	Any	other disallowance	9 e			
	f	Tota	am ount disallowable under section 40A (total of 9a to	9e)		9f	
10	-		ount disallowed under section 43B in any preceding previ ne previous year	ous ye	ar but allowable		
	a	Any law	sum in the nature of tax, duty, cess or fee under any	10a			
	b	func	sum payable by way of contribution to any provident dor superannuation fund or gratuity fund or any other d for the welfare of employees	10b			
	с		s um payable to an employee as bonus or commission services rendered	10c			
	d	fron	s um payable as interest on any loan or borrowing n any public financial institution or a State financial poration or a State Industrial investment corporation	10d			
	da	fron may with	sum payable as interest on any loan or borrowing n such class of non-banking financial companies as be notified by the Central Government, in accordance the terms and conditions of the agreement governing a loan or borrowing	10da			
	e	fron a pr	sum payable as interest on any loan or borrowing n any scheduled bank or a co-operative bank other than im ary agricultural credit or a prim ary co-operative cultural and rural development bank	10e			
	f	Any	sum payable towards leave encashment	10f			
	σø		s um payable to the In dian Railways for the use of way assets	10g			

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		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  Total amount allowable under section 43B (total of 10a to 10	10h		10i	
-		_	· · · · · · · · · · · · · · · · · · ·			101	
	11		amount debited to profit and loss account of the previous yearion 43B	ar but	disallowable under		
		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			
		с	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 In dustrial 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	11 da			
		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	Am	ount of credit outstanding in the accounts in respect of				
		a	Union Excise Duty	12a			
İ		b	Servicetax	12b			
1		с	VAT/salestax	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	Am	ounts deemed to be profits and gains under section 33AB or 3	3ABA		13	
	14	Any	amount of profit chargeable to tax under section 41			14	
	15		ount of income or expenditure of prior period credited or deb ount (net)	ited to	the profit and loss	15	
T	16	Am	ount of expenditure disallowed u/s 14A			16	
	17		ether assessee is exercising option under subsection 2A of sect No 'es, please fillschedule TPSA]	ion 920	CE Tick) ☑ □ Yes	17	



Part	tA-	•	-	antitative details (mandatory if liable for audit under section 44AB)		
	(a)	_	$\overline{}$	se of a trading concern		
		1	Оpe	ning stock	1	
		2	Pur	chase during the pre vious year	2	
		3	Sal	es during the previous year	3	
		4	Clo	singstock	4	
		5	Sho	rtage/ excess, if any	5	
	(b)	In tl	ne ca	ise of a manufacturing concern		
		6	Rav	materials		
ILS			a	O pening stock	6a	
DETAILS			b	Purch ases during the previous year	6b	
			с	Consumption during the previous year	6c	
II			d	Sales during the previous year	6d	
QUANTITATIVE			e	Closing stock	6e	
UAN			f	Yield finished products	6f	
ō			g	Percentage of yield	6g	
			h	Shortage/excess, if any	6h	
		7	Fini	shed products/By-products		
			a	opening stock	7a	
			b	purch ase during the previous year	7b	
			с	quantity manufactured during the previous year	7c	
			d	sales during the previous year	7d	
			e	closingstock	7e	
			f	shortage/ excess, if any	7f	

## $\underline{SCHEDULES\ TO\ THE\ RETURN\ FORM\ (FILL\ AS\ APPLICABLE)}$

Sche	edule	s	Details of Income from Salary											_
	Name of Employer		Employer	Nature of employer (I Drop down to be provide			TAN dedu		n plo	yer (m	anda	tory i	f ta	x is
	Ado	dress	of employer	Town/City		State				Pin c	ode/Z	Zip c	o de	
ES	1	Gros	s Salary (1a+1b+1c+1d+1e+1f)	•				ı						
SALARIES		a	Salary as per section 17(1) (drop dow	n to be provided)	1a			·						
78		b	Value of perquisites as per section 17 provided)	7(2) (drop down to be	1b									
		с	Profit in lieu of salary as per section provided)	17(3) (drop down to be	1c									
		d	Income from retirement benefit acco notified country u/s 89A	ount maintained in a	1d									
		e	Income from retirement benefit acco country 'other than notified country		1e									



		In come taxable during the previous year on which relief u/s 89A was claimed in any earlier previous year	1f			
	(Add	multiplerows for Gross Salary in case of more than one employer	)			
2	Total	Gross Salary (from all employers)			2	
2a	Incor	n e claimed for relief from taxation u/s 89A			2a	
3	(drop	allowances to the extent exempt u/s 10 -down to be provided in e-filing utility) (please refer instructions) -En sure that it is included in Total Gross salary in (2) above)			3	
4	Net S	alary (2 – 2a-3)			4	
5	Dedu	ction u/s 16 (5a + 5b + 5c)			5	
	a	Standard deduction u/s 16(ia)	5a	1		
	b	Entertainment allowance u/s 16(ii)	5t	,		
	с	Professional tax u/s 16(iii)	50	:		
_	Incor	n e chargeable under the Head 'Salaries' (4 - 5)			6	

Sche	dule 1	HP	Details of In con property)	ne from House Prop	perty (	Please	refer	insti	ructions	) (	Drop o	lown	to be	prov	idea	lindi	cating	ow	ner	ship	of	
	1	Addre	ss of property 1		Town	n/City							Stat	e	Cot	ıntry	PI	N C	ode	Zij	C	de
		Is the	property co-owne	d? o Yes o No (if	"YES	"pleas	e e nt	er fo	llowing	g d	letails)		<u> </u>						_			_
		Your	percentage of shar	e in the property (	%)																	
		Name	ofCo-owner(s)		PAN	/Aadha	ar N	0.0	fCo-ow	vn	er (s)			Perc	ent	ige S	hare	in P	roj	erty		_
		I																				
		п																				_
PERTY		option	out	Name(s) of Tenant(s) (if let out)	PAN. note	/Aadha	ar N	0.0	f Te n an	ıt(:	s) (Plea	ase se		PAN TDS					о. с	of Te	nan	t(s)
HOUSE PROPERTY			f-occupied ned let out	п	$\left  \cdot \right $																	
ноп		a	Gross rent receiv	ved or receivable o	rlettal	ble valu	ie	_		_				İ	1a				_			_
		b	The amount of r	ent which cannot b	e re ali	ized	1b															
		с	Tax paid to local	authorities			1 c															
		d	Total (1b+1c)				1 d															
		e	Annual value (1a	<b>a – 1d)</b> (nil, if self - o	ссиріе	detc.a	sper	sect	ion 23(2	2) (	of the A	(ct)			1 e							
		f	Annual value of	the property owne	d (own	percer	tage	sha	re x 1e)						1f							
		g	30% of 1f				1g							ľ								
		h	In terest payable	on borrowed capit	al		1h															
		i	Total (1g+1h)												1i							
		j	Arrears/Unrealis	sed rent received d	uring t	the year	r less	309	<b>6</b>						1j							_
		k	In come from ho	use property 1 (1f -	1i+1	j)									1k							
			(fill up details se	parately for each p	ropert	ty)								Τ,	П	•						_



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

Scl	ıed	ule E	3P	Co	mputation of income from	bu sir	ness or profession						
П	A	Fron	n bu	sine	ss or profession other than	speci	ulative business and spe	cifie	d busines	is			
		1	Prof	it b	efore tax as perprofit and l	oss a	ccount (item 53, 61(ii), 6	2(ii)	, 63(ii), 6	4(iii) a no	165(iv) of P&L)	1	
		2a	-ve s	ign	fit or loss from speculative b in case of loss) [Sl.no.12b o chedule P&L]			2a					
					fit or Loss from Specified B –ve sign in case of loss)	usine	ess u/s 35AD included in	2b					
						a	Salaries	3a					
						b	House property	3b					
						с	C apital gains	3с					
					receipts credited to profit	d	Othersources	3d					
N O					account considered under heads of income or	di	Dividend income	3di					
OR PROFESSION		3	char char	ge a	ble u/s 115BBF or ble u/s 115BBG or ble u/s 115BBH		other than Dividend income	3 dii					
OR E						e	u/s 115BBF	3e					
						f	u/s 115BBG	3f					
M BUSIN						g	u/s 115BBH (net of Cost of Acquisition)	3g	(Item No	o.Aof S	chedule VDA)		
INCOME FROM BUSINESS		4a		D/44	rlossincluded in 1, whicl 4ADA/44AE/44B/44BB/44B !								
INCO		4b		8 (D	om activities covered under Propdown to be provided an								
		5	Inco	mе	credited to Profit and Loss	accoi	unt (included in 1) whic	h is e	exempt				
			a	Sh	are of income from firm(s)		5a						
			b	Sh	are of income from AOP/B	OI	5b						
			с		y other exempt income (spe ure and amount)	cify							
				i			ci						
				ii			cii						
				iii	Total (ci + cii)		5ciii						
			d	Tot	al exemptincome (5a + 5b -	5ci	ii)		5d				

[भाग II—खण्ड 3(i)]



6 B	salance (1 – 2a – 2b – 3a - 3b – 3c - 3d – 3	3e - 31	f -3g- 4a-4b-5d)			6	
		a	Salaries	7a			
		b	House property	7b			
		с	C a pi ta l gains	7 <b>c</b>			
	xpenses debited to profit and loss count considered under other heads	d	Othersources	7d			
	fin come/related to income chargeable /s 115BBF or u/s 115BBG or u/s	e	u/s 115BBF	7e			
1	15BBH	f	u/s 115BBG	7 <b>f</b>			
		g .	u/s 115BBH (other than Cost of Acquisition u/s 115BBH)	7g			
	xpenses debited to profit and loss accor xempt income	ınt w	hich relate to	8a			
	xpenses debited to profit and loss acco xempt income and disallowed u/s 14A (					8b	
9 T	otal (7a + 7b + 7c + 7d + 7e + 7f + 7g + 8	a+8b)	)	9			
10 A	Adjusted profitor loss (6+9)					10	
11 D	Depreciation and amortization debited to	o pro	fit and loss accoun	t		11	
12 D	de pre ciation a llowable under Income-ta	x Act	t				
	i Depreciation allowable under section 32(1)(iia) (item 6 of Schedule-DEP)	on 32(	(1)(ii) and 12i				
	ii Depreciation allowable under sectic (Make your own computation refer Ap Rules)						
i	iii Total (12i+12ii)		•			12iii	
13 F	Profit or loss after adjustment for de pre	ciatio	on (10+11 – 12iii)			13	
14 e:	amounts debited to the profit and loss a axtent dis allowable under section 36 (6 s	ofPa	rtA-OI)				
e	amounts debited to the profit and loss ac axtent dis allowable under section 37 (7J	oi Pa	IrtA-01)				
	amounts debited to the profit and loss a xtent dis allowable under section 40 (8A						
17 e:	amounts debited to the profit and loss a extent dis allowable under section 40A ( DI)						
18 p	any amount debited to profit and loss ac revious year but disallowable under sec f PartA-O I)						
- 1	nterest disallowable under section 23 o mall and Medium Enterprises Develop						
20 D	Deemed income under section 41		20				
	Deemed income under section 32AD/ 33 5ABA /35ABB/ 40A(3A)/ 72A/80HH						



22	Dee	med income under section 43CA		22				
23	Any	other item of addition under section 28	to 44DA	23				
24	acco inco fron	other income not included in profit unt/any other expense not allowable (ir me from salary, commission, bonus and n firms in which individual/HUF/prop. co ner)	icluding interest	24				
25	ICD	ease in profit or decrease in loss on ac Sadjustments and deviation in mo ation of stock (Column 3a + 4d of Par	ethod of	25				
26	Tota	1 (14+15+16+17+18+19+20+21+2	2 +23+24+	-25)			26	
27	De d	uction allowable under section 32(1)(iii)		27				
28	35C loss dedu	ount of deduction under section 35 or 35 CD in excess of the amount debited to pt account (item x(4) of Schedule ESR) (item is account fixed to 15 or 35 CC or 35 CC amount debited to P&L account, it will g	r <b>ofit and</b> f amount D is lower	28				
29	prec	amount disallowed under section 4 eding previous year but allowable du rious year (8B of PartA-OI)		29				
30	prec	amount disallowed under section 431 eding previous year but allowable du rious year (10i of PartA-O I)		30				
31	Any	other amount allowable as deduction		31				
32	ICD	re ase in profit or increase in loss on a S adjustments and deviation in method o tock (Column 3b + 4e of Part A- OI)						
33	Tota	1 (27+28+29+30+31+32)					33	
34	Inco	me (13+26-33)					34	
35	Prof	its and gains of business or profession de	emed 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)	35111					
	iv	Section 44B	35iv					
	v	Section 44BB	35v					
	vi	Section 44BBA	35vi					
	vii	Section 44DA	35vii		(item 4 o	f Form 3CE)		
	viii	Total (35i to 35vii)					35viii	
36	35vi	<u> </u>					36	
37	afte	Profit or loss from business or profession r applying rule 7A, 7B or 8, if applicable (5) (If loss take the figure to 2i of item E)	(Ifrule 7A,	7B or 8 is	not applica	ble, enter same figure as	A37	
		Income chargeable under Rule 7		37a				•

[भाग II—অण्ड 3(i)]

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b Deemed income chargeable under Rule 7A 37b  c Deemed income chargeable under Rule 7B(1) 37c	
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	
Balance of income deemed to be from agriculture, after applying Rule 7, 7A, 7B(1), 7B(1A) and Rule 8 38 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
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
Relevant clause of sub-section (5) of section 35AD which covers the specified business (to be selected from drop down menu)	C49
D	
In come 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	
Income of current year (Fill this column only if Business loss set  St. Type of Pusiness income figure is zero or positive) off I	Business income remaining after set of
SI. Type of Business income (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)	



Schedule DPM		Depreciation on Plant and Madeduction under any other		on which full capita	l expenditure is	allowable as
DEPRECIATION ON PLANT AND	1	Block of assets		Plant and machin	nery	
MACHINERY	2	Rate (%)	15	30	40	45
			(i)	(ii)	(iii)	(iv)
		Written down value on the first day o previous year				
	3 t	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 orotherrealization during the previous yearout of 3 or 4				
	6	Amounton 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	Amounton 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)				



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

Sch		Depreciation on other assets (C						e a s deduction)	
	1	Block of assets	Land	Building (1	not inclu	ding 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							
SSELS	5	Consideration or other realization during the previous yearout of 3 or 4							
DEPRECIATION ON OTHER ASSETS	6	Amount on which depreciation at full rate to be allowed (3+4-5) (enter 0, if result is negative)							
ONON	7	Additions for a period of less than 180 days in the previous year							
ECIATI	8	Consideration or other realizations during the year out of 7							
DEPR	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	Capitalgains/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)				

1	Pla	nt 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		
	с	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)	10	e
2	Bu	ilding (not including land)			
	a	Block entitled for depreciation @ 5 per cent (Schedule DOA-14iior 15ii as applicable)	2 a		
	В	Block entitled for depreciation @ 10 per cent (Schedule DOA-14iii or 15iii as applicable)	2b		
	С	Block entitled for depreciation @ 40 per cent (Schedule DOA-14 ivor 15 ivas applicable)	2c		
	d	Total depreciation on building (total of 2a+2b+2c)		20	d
3	Fu	rniture and fittings (Schedule DOA-14vor 15vas applic	able)	3	;
4	Int	angible assets (Schedule DOA - 14vi or 15vi as applicable,	)	4	+
5	Shi	ips (Schedule DOA- 14vii or 15vii as applicable)		5	;
6	Tot	al depreciation (1e+2d+3+4+5)		6	5

Sche	edule	e DC	• Deemed Capital Gains on sale of depreciable	leass	ets		
	1	Plar	nt and machinery				
, s		a	Block entitled for depreciation @ 15 per cent (Schedule DPM - 20i)	1a			
GAINS		b	Block entitled for depreciation @ 30 per cent (Schedule DPM - 20ii)	1b			
CAPITAL		c	Block entitled for depreciation @ 40 per cent (Schedule DPM - 20iii)	1c			
		d	Block entitled for depreciation @ 45 per cent (Schedule DPM - 20iv)	1d			
DEEMED		e	Total (1a +1b +1c+1d)			1e	
圉	2	Bui	lding (not including land)				
DE		a	Block entitled for depreciation @ 5 per cent (Schedule DOA-17ii)	2a			
		b	Block entitled for de preciation @ 10 per cent (Schedule DOA-17iii)	2b			

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| c | Block entitled for depreciation @ 40 per cent (Schedule | 2c | DOA-17iv) | 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 | Ships (Schedule DOA-17vii) | 5 | 6 | Total (1e+2d+3+4+5) | 6 |

Sl No	Expenditure of the nature	Amount, if any, debited to	Amount of deduction allowab	Amount of deduction in excess of th
	referred to in section	profit and loss account		amount debited to profit and los
	(1)	(2)	(3)	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			

		- 1		ic ici								
che	dule C	G			Capital Gains							
	A	Sho	rt-ter	m Cap	oital Gains (STC	G) (Sub-items 4	and 5 are not appli	cable for r	residen	s)		
		1	From	sale o	f land or buildi	ng or both (fill u	p details separately	for each	propert	v)		
			Dat	e of pu	rchase/ DI	D/MM/YYYY	Date of sal	e/transfer	DD/	MM/YY	YY	
		Ш	acq	uisitio	n				Т,			
			a	i F	ull value of cor	isideration recei	ved/receivable		- 1	i		-
				ii V	alue of proper	ty a s per stamp v	aluation authorit	y	a	ii		-
							ted as per section		- 1			
				l 1º			ase (aii) does no		1.10 a	ii		
			_	_			(ai), or else tak	e (aii)]	-			
	S		b		ctions under sec				-			
SZ	Gair			-		on without index			_	i		-
3AI	Short-term Capital Gains			-		ment without in		243.4	-	ii		-
CAPITAL GAINS	Cap			-	xpen diture wn otal (bi + bii +		ely in connection	with trans	-	iv		-
H	Ē			c			0111)			-	1c	-
CA	ţ.		-	Balance (aiii – biv)  Deduction under section 54B/54G/54GA (Specify details in item D								-
	Shor		d	below		IOI STD/STG/ST	OA (Specify details	in item D	1	d		
	••		e	Short	-term Capital C	ains on Immov	able property (1c -	1d)				A1e
							perty, please furni		lowing	details	(see note)	
									Addre	ss		
						PAN/Aadh aar			of			
				S.No.	Name of		Percentage share	A.m. a.u. n.	proper	ty, Pin	State	
				3.110.	buyer(s)	buyer(s)	L CICCIII age share			ry code		
						54,01(3)			code, Z	ip		
									code	_		
										1	1	

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			F	urnishing of PAN/Aadhaar No. is mandatory, if th	ne tay is o	leduce	dunder section 194		
			- 1	A or is quoted by buyer in the documents.	ic tax is t	Jeu uce	d under section 194		
		NOT	E ▶I	case of more than one buyer, please indicate the	respectiv	a ne m	entage chare and		
				mount.	respecu	e perc	entage share and		
	١,	From		p sale				1	
1 1	Ť	a	П	Fair market value as per Rule 11UAE(2)	2ai			1	
		"		an market varue as per Rule 110/12(2)					
			ii I	Fair market value as per Rule 11UAE(3)	2aii				
			iii	Full value of consideration (higher of ai or aii)	2aii				
		b	Net v	vorth of the undertaking or division	2b	(6(	e) of Form 3CEA)		
		с	Shor	tterm capital gains from slump sale (2aiii-2b)				A2c	
1 1	$\vdash$	Enom	cala	of conity chave any nit of conity evicated Mutual I	und (MI	7	nit of a husiness two		
	3	ı		of equity share or unit of equity oriented Mutual F TT is paid under section 111A or 115AD(1)(ii) pro			intor a business trus	1	
				value of consideration	VISO (101		3a	1	
1 1				ections under section 48		$\rightarrow$	Sa	1	
1 1		-	-	Cost of acquisition without indexation		_	bi	1	
1 1			$\overline{}$	Cost of Improvement without indexation			bii	1	
			$\overline{}$	Expenditure wholly and exclusively in connection	with tra	-	biii	1	
1 1			$\overline{}$	Total (bi + bii +biii)	with ti ai	-	biv	1	
		С		nce (3a – 3biv)		$\overline{}$	3c	1	
		-		to be disallowed u/s 94(7) or 94(8)- for exa	mnle if	asset	50	1	
			l	ht/acquired within 3 months prior to reco	-	- 1			
		d	-	end/income/bonus units are received, then loss ari		- 1	3 d		
				ch asset to be ignored (Enter positive value o	_				
1 1		e		t-term capital gain on equity share or equity orien		STTpa	id) (3c +3d)	A3e	
1 1		$\overline{}$		RESIDENT, not being an FII- from sale of shares				y	
	4	(to be	com	puted with foreign exchange adjustment under fir	tproviso	tosec	tion 48)		
		a	STC	G on transactions on which securities transaction	ax (STT)	is pai	d	A4a	
		b	STC	G on transactions on which securities transaction	tax (STT)	is not	paid	A4b	
	5	ı	O N-1	RESIDENTS - from sale of securities (other than the	ose at A	3 above	e) by an FII as per		
		a		a case securities sold include shares of a compa	ny othe	r than	1		
			l I	uoted shares, enter the following details	.,				
			$\overline{}$	a Full value of consideration received/receiv	able in	ia			
				respect of unquoted shares					
				b Fair market value of unquoted shares determ	ined in	ib			
				the prescribed manner					
				Full value of consideration in respect of un	quoted	ic			
				shares adopted as per section 50CA for the pur	pose of				
			Ш	Capital Gains (higher of a or b)					
			ii F	ull value of consideration in respect of securitie	sother	ii			
			tì	an unquoted shares					
			iii T	otal (ic + ii)		aiii			
		b	Dedu	ctions under section 48					
			i (	Cost of acquisition without indexation		bi			
			ii (	Cost of improvement without indexation		bii			
			1 1	Expenditure wholly and exclusively in connection ransfer	with	biii			
			-	Total (bi + bii + biii)		biv			
		С	_	nce (5 aiii – biv)		5c			
				(/)			1		

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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 (Enterpositive value only) Short-term capital gain on sale of securities (other than those at A3 above) by an FII (5c A5e +5d) 6 From sale of assets other than at A1 or A2 or A3 or A4 or A5 above 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 ic adopted as per section 50CA for the purpose of Capital Gains (higher of a or b) 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 ii Cost of Improvement without indexation bii iii Expenditure wholly and exclusively in connection with hiii transfer iv Total (bi + bii + biii) biv Balance (6aiii – biv) c 6c In case of asset (security/unit) loss to be disallowed u/s 94(7) or 94(8)- for example if a sset 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) Deemed short term capital gains on depreciable assets (6 of schedule- DCG) 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? Yes o No o Not applicable. If yes, then provide the details below S1. Previous year in Section under New asset acquired/constructed Amount not which asset which deduction Previous year in used for new transferred claimed in that which asset acquired asset or Amountutilized year remained constructed out of Capital unutilized in Gains account 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 Total amount deemed to be short term capital gains (Xi + Xii + Xiii+ b)

8 Pass Through Income/Loss in the nature of Short-Term Capital Gain, (Fill up schedule PTI) (A80



			a	Pass T	h rough In c	ome/Loss	in the natu	ire of Short	Term C	apital	Gair	1, A8a			
Ш			а	charg	eable @ 15	%						Aoa			
				Pass T	h rough In c	ome/Loss	in the nat	ire of Short	Term C	apital	Gair	1,			
			b	charg	eable @ 30	%						A8b			
				Pass T	h rough In c	ome/Loss	in the nat	re of Short	Term C	apital	Gair	1,		1	
			с	c chargeable at applicable rates											
		П	Amount of STCG included in A1. A8 but claimed as not chargeable to tay or chargeable at special												
		9			r DTAA		- 110 2 11 11					· ····································	ore are special		
		П	T	ous pe	Item No.			Rate as per							
				A m ou n		Country		Treaty	Wheth	er		Rate as	Applicable		
			S1.	of	above in		Article of	(enter NIL,	TRC	Sect	ion of		rate [lower		
			No	income	1 1	Code	DTAA	if not	obtaine	d I.T.	Act	Act	of (6) or (9)		
				шсоше	included	Code		chargeable)	(Y/N)			Att	0) (0) 01 (3)	1	
			(1)	(2)		(4)	(5)	_ <u> </u>	(7)		2)	(0)	(10)	-	
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(3	3)	(9)	(10)	-	
			I							_				-	
			п												
			$\vdash$												
			a '	Total a	mount of ST	CG clain	nedas noto	hargeable t	o tax as	perDT.	AA			A9a	
$\square$		Ш	b '	Total a	mount of ST	CG cl ain	nedas char	geable to ta	x atspec	ial rate	sasp	er DTAA		A9b	
$\square$		10	Tota	al Shor	t-term Cap	oital Gai	in (A1e+ A	12c+ A3e+	A4a+ A	1b+ A5	e+A	6g+A7+	A8 – A9a)	A10	
	В	Lon	g-te	rm cap	ital gain (LT	<b>C G)</b> (Sub	b-items, 6, 7	7, 8 & 9 are	not appli	cable fo	r resi	dents)			
		1	Fro	m sale o	fland or bu	ildingor	both (fill u	p details sep	arately fo	or each	prope	erty)			
			Da	te of p	ırchase/	DD/MN	I/YYYY	Date	of sale/t	ransfer	D	D/MM/Y	YYY		
		acquisition													
		П	a	i Fu	ıll valueof	considera	tion receiv	ed/receivab	le		ai				
				ii V	alue of prop	erty as p	erstamp va	luation aut	hority		aii			1	
				-	ıll value of					C for				1	
				1 1	e purpose o		•	•		- 1	aiii				
				1 1	10 times (ai	-				- 1					
			b		tions under			5 (41), 01 0	ise tune	(411)]					
			~	$\overline{}$	ost of acqui						bi			1	
					ost of acqui		h indovatio	n			biia			1	
				II a C	ostoracqui	SILIOH WIL	n moexauo	11			В			1	
	iis			iib To	otal cost of i	mproven	nent with ir	idexation			iib				
	5			<del>   </del>							110			-	
	ital			<del></del>	) Cost of im						$\vdash$				
	Cap			<del></del>	) Year of in	-					$\vdash$				
	Ē			<del></del>	) Costof Im	proveme	nt with ind	exation							
	Long-term Capital Gains			$\vdash$	dd row		_				$\vdash$				
	3uo			liii l	ependiture	wholly an	nd exclusive	ly in connec	tion wit	h	biii				
	1			tr	ansfer						$\vdash$				
					otal (biia + l		)				biv				
			с	Balan	ce (aiii – biv	)					1 c				
			d	Deduc	tion under s	ection 54	/54B/54D/5	4EC/54F/54	IG/54GA	(Speci	14				
			u	details	in item D b	elow)					10				
			e	Long-	term C apita	l Gains o	n Im moval	ole property	(1c-1d	)				B1e	
			f	In cas	e oftransfer	ofimmo	vableprop	erty, please	furnish t	he follo	wing	details (	see note)		
											Ad	dress of			
						PAN	N/Aadhaar	<b>.</b>			pr	operty,	Pin code		
				S.NoN	ame of buy	er(s) No. (	of buyer(s)	Percentage	snareA	mount	Cou	ntry cod	e, and state		
											Z	ip code			

[भाग II-खण्ड 3(i)] भारत का राजपत्र असाधारण :



Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deduced under section 194-IA NOTE 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 Fair market value as per Rule 11UAE(2) 2 a i a ii Fair market value as per Rule 11UAE(3) 2 a i 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 B2e Long term capital gains from slump sale (2c-2d)

3 Fr	om sale of bonds or debenture (other than capital indexed bonds i	ssuedb	y Go	vernment)			
a	Full value of consideration	3a					
l	Deductions under section 48						
	i Cost of acquisition without indexation	bi					
	ii Cost of improvement without indexation	bii					
	Expenditure wholly and exclusively in connection with						
	iii transfer	biii					
	iv Total (bi + bii +biii)	biv					
	Balance (3a – biv)	3c					
c	Deduction under section 54F (Specify details in item D below)	3d					
e	LTCG on bonds or debenture (3c - 3d)				B3e		
	om sale of, (i) listed securities (other than a unit) or zero-coup	on bon	ds wl	here proviso			
4 un	der section 112(1) is applicable (ii) GDR of an Indian company re	ferred	in se	c. 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 tran	ısfer	biii				
	iv Total (bi + bii +biii)		biv				
с	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 Fr	om sale of equity share in a company or unit of equity-oriented fund or un	it of a l	ousin	ess trust on			
wh	nich STT is paid under section 112A						
a	LTC G u/s 112A (column 14 of S chedule 112A)	5a					
b	Deduction under sections 54F (Specify details in item D below)	5b					
С	c Long-term Capital Gains on sale of capital assets at B5 above (5a – 5b)						
6 <b>F</b> 0	r NON-RESIDENTS- from sale of shares or debenture of l	pany (to be					
co	mputed with foreign exchange adjustment under first proviso to	ection	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		



1 1		1			
		1		N-RESIDENTS - from sale of, (i) unlisted securities as per sec. 112(1	
	7	1		as referred in sec. 115AC, (iii) securities by FII as referred to in sec.	
Щ	Щ	thai	n sec	urities referred to in section 112A for which column B8 is to be fill	ed up)
		A	i	In case securities sold include shares of a company other than quoted	
				shares, enter the following details	
		$\vdash$		a Full value of consideration received/receivable in respect of	
				unquoted shares	
				unquoted shares	
				b Fairmarket 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	
				(higher of a or b)	
				T-11 1 6 13 41 1 4 - 6 14 41 -	
			11	Full value of consideration in respect of securities other than unquoted shares	
				unquoted snares	
			iii	Total (ic+ii) aiii	
		В	Ded	uctions under section 48	
I					
	Π		i C	ost of acquisition without indexation bi	
		- Fi	ii C	ost of improvement without indexation bii	
		i	ii Ex	penditure wholly and exclusively in connection with transfer biii	
	L	i	v To	tal (bi + bii +biii) biv	
	Ŀ	с В	alan	ce (aiii – biv) 7c	
	Ŀ	d D	educ	tion under sections /54F (Specify details in item D below) 7d	
	Ľ	e L	ong-	term C apital Gains on assets at 7 above in case of NON-RES IDENT (7c – 7d)	B7e
8	1			ESIDENTS - From sale of equity share in a company or unit of equity-orie	nted fund or
	un	$\neg$		siness trust on which STT is paid under section 112A	
	$\vdash$	$\neg$		u/s 112A [Column 14 of 115AD(1)(b)(iii) proviso] 8a	
	$\vdash$	$\overline{}$		tion under sections 54F (Specify details in item D below) 8b	
-	-			term C apital Gains on sale of capital assets at B8 above (8a - 8b)	B8c
9	Fr	om sa	ale of	foreign exchange asset by NON-RESIDENTINDIAN (If opted under chapter	' XII-A)
	;	a L	TCG	on sale of specified asset (computed without indexation)	
	H	b L	ess d	eduction under section 115F (Specify details in item D below) 9b	
	$\vdash$	-		the LTCG on sale of specified asset (9a-9b)	B9c
	H	$\overline{}$		on sale of asset, other than specified asset	
	'	d I		uted without indexation)	
		e L	ess d	e duction under section 115F (Specify details in item D below) 9e	
$\perp$		-		te LTCG on sale of asset, other than specified asset (9d-9e)	B9f
10	Fr	om s	ale of	assets where B1 to B9 above are not applicable	
	-	a	In	case assets sold include shares of a company other than quoted	
	L		sh	ares, enter the following details	
			a	Full value of consideration received/receivable in respect of ia	
			$\perp$	un quoted shares	

TAX	MA	N	$N^{^{\scriptscriptstyle{ ext{R}}}}$
Tax & Corp	orate Lav	vs of I	NDIA

	_											
			1 1 1			unquoted shan	es determined in the	ib				
				escribed m		ation in respec	t of unquoted shares	ic				
			1 1 1			_	purpose of Capital Gains					
			1 1 1	igher of a o			r					
11			ii Full v	alueofcon	sideratio	n in respect of	assets other than	aii				
				oted shares		•						
П			iii Total	(ic+ii)				aiii				
		b	Deduction	ıs under sect	tion 48							
			i Cost	of a cquisitio	n with i	ndexation		bi				
			ii Cost	ofimproven	nent wit	h indexation		biv				
			iii Exper	ı diture who	lly and	exclusively in c	onnection with transfer	bv				
П			iv Total	(bi + bi i+bi	ii)			bvi				
		с	Balance (1	l 0aiii – biv)				10c		_		
		d	Deduction	under secti	ion 54D/	/54F/54G/54G	$oldsymbol{\Lambda}$ (Specify details in item D					
			below)					10d				
$\sqcup$	+	e				ssets at B10 al	ove (10c-10d)				B10e	
1	$\top$			ng-term capit								
Ш	-						rred during the previous year	shown	below was deposit	ted in	the Capital Gains	
	-			due date for								
H	o '	i -	1			ide the details be				Ι.		
Н	51	Previous year in	1			et acquired/const		Camir	-1 C -in	1	unt not used for new sset or remained	
Ш		which		t year	l	s year in which a iired/constructed		Сарп		l	ized in Capital gains	
Ш	Ш	asset		.,							account (X)	
П	Ш	transferi	·e									
П	Ш	d										
П	i	2020-21	54/54D/54I	F/54G/54GA								
П	ii	2021 22	54/54B/54I	D/54F/54G/								
Ц	Ц	2021-22	54GA/54G	В								
П	iii	2022-23	54/54B/54I	D/54F/54G/54								
Ш	Ш	2022-23	GA									
1	) Aı	mount de	emed to be lo	ng-term capi	al gains,	other than at 'a'						
$\vdash$	$\top$					ains (Xi + Xii + X						B11
	2 Pa	ss Throu	gh Income/L	oss in the nat	are of Lo	ng-Term Capital	Gain, (Fill up schedule PTI)	(B12a)				B12
	a	Pass Thr	ough Income	Loss in the n	ature of 1	Long-Term Capi	tal Gain, chargeable @ 10%		B12a			
Н	1								1			
Ш	- 1 1	l			ature of 1	Long-Term Capi	tal Gain, chargeable @ 10%	- unde	r B12a			
Н	Н		other than u/		ature - C	long To C:'	tal Cain shawsbl- @ 200/		B12b			
Η,	$\top$						tal Gain, chargeable @ 20% ot chargeable to tax or charge	ahla -		dia c	nor DTAA	
۱۴	3 [41]	mount of	Item No.	aca in items B	1 10 112	out craimed as n	or chargeanie to tay or charge	eavie a	t special rates in II	Rate	pel DIAA	
		Amor	m B1 to B12	Country	Article	Rate as per				as		
	s	Sl. tof	above in	name &	of	Treaty	Whether TRC obtain	ed	Section of I.T.	per	Applicable rate	
	N	incom		Code	DTAA	(enter NIL, if	(Y/N)		Act	I.T.	[lower of (6) or (9)]	
			included			not chargeable)				Act		
	(	1) (2)	(3)	(4)	(5)	(6)	(7)		(8)	(9)	(10)	
		I										
	I	II I										
Ш		a Total	amount of L	TCG claimed	as not ch	argeable to tax a	s per DTAA					B13a



+	b Tota	l amount of LTCG claim	ed as chargeable to tax at special	rates as per DTAA			B13				
4 To	otal long	g term capital gain charge	able under I.T. Act (B1e + B2e +	B3e + B4e + B5f + B6c + B7e + B	B8f+B9c+B9f+B10	)e + B11 + B12 - B13a)	B14				
sum o	of Capit	tal Gain Incomes (9ii + 9ii	i + 9iv + 9v + 9vi + 9vii + 9viii of	table E below)			С				
ncon	ne from	transfer of Virtual Digita	l Assets (Item No. B of Schedule	VDA)			C2				
ncon	ne charg	geable under the head "CA	APITAL GAINS" (C1 + C2)				С3				
nfor	mation	about deduction claimed a	against Capital Gains								
In ca	ase of de	eduction u/s 54/54B/54D/5	4EC /54F/54G/54GA/115F give i	following details							
a Deduction claimed u/s 54											
	i	Date of transfer of origi	nal asset		ai	dd/mm/yyyy					
	ii	Cost of new residential h	iouse		aii						
	iii	Date of purchase/constr	uction of new residential house		aiii	dd/mm/yyyy					
	iv	Amount deposited in Ca	pital Gains Accounts Scheme be	fore due date	aiv						
		(iva) Date of deposit	(ivb) Account number		(ivc) IFS code						
		dd/mm/yyyy									
	v	Amount of deduction cla	imed		av						
b			Deduc	tion claimed u/s 54B							
	i	Date of transfer of origi	nal asset		bi	dd/mm/yyyy					
	ii	Cost of new agricultural	land		bii						
iii Date of purchase of new agricultural land biii dd/mm/yy											
	iv	Amount deposited in Ca	pital Gains Accounts Scheme be	fore due date	biv						
		(iva) Date of deposit	(ivb) Account number		(ivc) IFS code						
		dd/mm/yyyy									
	v	Amount of deduction cla	imed		bv						
с		Deduction claimed u/s 54D									
	i	Date of acquisition of or	riginal asset		ci	dd/mm/yyyy					
	ii	Cost of purchase/ constr	uction of new land or building fo	cii							
	iii	Date of purchase of new	land or building	ciii	dd/mm/yyyy	1					
	iv	Amount deposited in Ca	pital Gains Accounts Scheme be	fore due date	civ		1				
		(iva) Date of deposit	(ivb) Account number		(ivc) IFS code						
		dd/mm/yyyy									
	v	Amount of deduction cla	imed	•	cv						
d			Deducti	ion claimed u/s 54EC							
	i	Date of transfer of origi	nal asset		di	dd/mm/yyyy					
		Amount invested in spec	ified/notified bonds								
	ii	(not exceeding fifty lakh r	rupees)		dii						
	iii	Date of investment		diii	dd/mm/yyyy						
Щ	iv	Amount of deduction cla	imed		div						
e		1	Deduct	tion claimed u/s 54F			1				
	i	Date of transfer of origi	nal asset	ei	dd/mm/yyyy						
	ii	Cost of new residential h	ouse		eii		4				
	iii	Date of purchase/constr	uction of new residential house		eiii	dd/mm/yyyy	4				
Щ	iv	Amount deposited in Ca	pital Gains Accounts Scheme be	fore due date	eiv						
	I	(iva)Date of deposit	(ivb) Account number		(ivc) IFS code						

TAXMANN

Tax & Corporate Laws of INDIA

[भाग II—खण्ड 3(i)] भारतकाराजपत्र असाधारण: 217 v Amount of deduction claimed ev Deduction claimed u/s 54G Date of transfer of original asset from urban area Cost and expenses incurred for purchase or construction of new asset fii Date of purchase/construction of new asset in an area other than urban area fiii dd/mm/yyyy 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 Deduction claimed u/s 54GA Date of transfer of original asset from urban area dd/mm/yyyy gi Cost and expenses incurred for purchase or construction of new asset gii Date of purchase/construction of new asset in SEZ giii dd/mm/yyyy 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 Deduction claimed u/s 115F (for Non-Resident Indians) Date of transfer of original foreign exchange asset hi dd/mm/yyyy ii Amount invested in new specified asset or savings certificate hii Date of investment dd/mm/yyyy hiii iv Amount of deduction claimed hiv  $i \quad Total \ deduction \ claimed \ (1a+1b+1c+1d+1e+1f+1g+1h)$ li

E	Set-	off of curre	ent year capita	l losses with current ye	ar capital gains	(excl	uding amounts included in A 9a &	B 13a	which is cha	argeable under DT.	(AA)	
		off of curre		Capital Gain of current year (Fill this column only if computed figure is positive)	ar capital gains		uding amounts included in A 9a &	B 130		term capital loss	AA)	Current year's capital gains remainin g 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	9
	i	(Fill this	s to be set off row only, if omputed is		(A3e*+A4a*+A	(A5e *+ A8b* )	(41e*+42c*+44b*+46g*+47*+4 8c*)		(B4e*+B5c* + B7e* +B8c*+ B9c* + B12a*)	B2e*+B3e*+B6c	B13b	
	iii	Short term capital	15% 30%	(A3e*+A4a*+A8a*) (A5e*+A8b*)								



210		1112 0/12	ELITE OI	11101	. L211	RAORDINA		[FART]	11—51	
gain	applicable rate	(A1e*+A2c*+A4b*+A 6g*+A7*+A8c*)								
v	DTAA rates	A9b								
vi	10%	(B4e*+B5c*+B7e* +B8c*+B9c*+B12a*)								
Long term vii capital gain	20%	(Ble*+ B2e*+B3e*+B6c*+ B9f*+B10e*+B11*+ B12b*)								
viii	DTAA rates	B13b								
ix Total los	s set off (ii+iii+	· iv + v + vi + vii + viii)								
x Loss ren	aining after set	off (i-ix)								
chargeable The figures	to tax or chargea of LTCG in thi	is table (Ale* etc.) are ble at special rates as pe s table (Ble* etc.) are t ble at special rates as pe	er DTAA, which	is inclu	ided therein	n, if any.				
Informatio	n about accrual/r	eceipt of capital gain								
Type of	Capital gain / Da	ite		1 .	to 15/6 (i)	16/6 to 15/9 (ii)	16/9 to	16/12 to 15/3 (iv)		to 31/3
1		taxable at the rate of 15								

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

Please include the income of the specified persons (referred to in Schedule SPI while computing the income under this head

[भाग II—खण्ड 3(i)] भारत का राजपत्र असाधारण : 219

	112A	TO TO:								ess trust on wh				- ·
SI.	Sh are/Unit	ISIN	Name of	No. of	Sale-price		Cost of	Cost of	If the long-	Fair Market	Total	Expenditure	Total	Balance
No.	Acquired	Code	the	Shares/Units	per	consideration	acquisition	acquisition	term	Value per	Fair	wholly and	deductions	(6-13) -Ite
			Share/Unit		Share/Unit	-If shares are	without		capital	share/unit as	Market	exclusively	(7+12)	5 (a) of
						acquired on	in de xation		asset was	on 31st	Value of	in		LTCG
						or before	(higher of		acquired	January,2018	capital	connection		Schedule
						31.01.2018	8 or 9)		before		asset as	with		ITR3
									01.02.2018,		per	transfer		
						(Total Sale			-Lower of		section			
						Value) (4*5)			6 and 11		55(2)(ac)-			
											(4*10)			
						- If shares are								
						Acquired								
						after 31st								
						January 2018								
						– Ple a se enter								
						Full Value of								
						Consideration								
(Col	(Col 1a)	(Col	(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)												
1														
2														
3														
4														
	Add rows													
			Total											

S	hedule 115AD(1)(b)(iii) 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														
		proviso													
Г	Sl.	Sh are/Unit	ISIN	Name of	No. of	Sale-price	Full value of	Cost of	Cost of	If the long-	Fair Market	Total	Expenditure	Total	Balance
	No.	Acquired	Code	the	Shares/Units	per	consideration	acquisition	acquisition	term	Value per	Fair	wholly and	deductions	(6-13) -
				Share/Unit		Share/Unit	-If shares are	with out in de xation		capital	share/unitas on 31 <sup>st</sup>	Market Value of	exclusively	(7+12)	Item 8 (a)
							acquired on	(higher of		asset was acquired	January,2018	capital	in connection		of LTCG Schedule of
							or before	8 or 9)		before	January,2010	asset as	with		ITR3
							31.01.2018	/		01.02.2018,		per	transfer		
										-Lower of		section			
							(Total Sale			6 and 11		55(2)(ac)-			
							Value) (4*5)					(4*10)			
							- If shares are								
							Acquired								
							after 31"								
							January 2018								
							– Ple a se enter								
							Full Value of								
	(Col	(Col 1a)	(Col	(Col 3)	(Col 4)	(Col 5)	Consideration (Col 6)	(Col 7)	(Col 8)	(Col 9)	(Col 10)	(Col 11)	(Col 12)	(Col 13)	(Col 14)
	1)	(Corra)	2)	(C013)	(C014)	(C013)	(C016)	(C017)	(C01 8)	(C019)	(C0110)	(C0111)	(C0112)	(C0113)	(0114)
1	1		-/												
1	2														
	3														
	4														
		Add rows													
		Audiows													
				Total										-	

[भाग II-खण्ड 3(i)] भारत का राजपत्र असाधारण : 221

Schedule VDA	Income from transfer of	Virtual Digital Assets				
	(Note: Details of every tr	ansaction are to be filled, wherein	n 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 Virtue Digital Assets (enter nil in cas 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 In comes of Busines	ss In come in Col. 7)			,	(Item No. A3g of Schedule BP)
B Total (Sum of	all Positive In comes of Capital	Gain in Col. 7)				(Item No. C2 of Schedule CG



Sched OS	ule	In	come from other sources						
1	Gı	oss	income chargeable to tax at normal applicable rates (1a+1b+1c+	1d+1e)				1	Π
Γ	a	Div	ridends, Gross			1a			
Γ	Г	i	Dividend income other than ii ai						
	L	ii	Divide nd income u/s 2(22)(e) aii						
	b	-	erest, Gross (bi + bii + biii + biv + bv + 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					
			In the nature of Pass-through income/Loss	biv					
23		v	Interest accrued on contributions to provident fund to the extent	bv					
ا چ			taxable as perfirst proviso to section 10(11)  Interest accrued on contributions to provident fund to the extent			•			
OTHER SOURCES		vi	taxable as per Second proviso to section 10(11)	bvi					
OTHE		vii	Interest accrued on contributions to provident fund to the extent taxable as perfirst proviso to section 10(12)	bvii					
		viii	Interest accrued on contributions to provident fund to the extent taxable as persecond proviso to section 10(12)	bviii					
	L	-	Others	bix					
	c	_	ntal income from machinery, plants, buildings, etc., Gross			1 c			
	d		ome of the nature referred to in section 56(2)(x) which is chargeal + dii + diii+ div + dv)	oleto tax		1d			
		i	Aggregate value of sum of money received without consid	eration		di			
		ii	In case immovable property is received without consideration, s	of property	dii				
		iii	In case immovable property is received for inadequate consid property in excess of such consideration	eration, stamp di	ity value of	diii			
		iv	In case any other property is received without consideration, f						
	L	v	In case any other property is received for inadequate consider property in excess of such consideration	ration, fair marl	cet value of	dv			
	e	<del>-</del>	y other income (please specify nature)			1e			
		S1.	Nature				Amount		
		1	Family Pension						
		2	Income from retirement benefit account maintained in a notified	country u/s 89A					
		3	In come from retirement benefit account maintained in a country 89A	other than notified	l country u/s				
		4	In come taxable during the previous year on which relief u/s 89A previous year	was claimed in any	earlier				
	Г	5	Any specified sum received by a unit holder from a business trus referred to in section 56(2)(xii)	t during the previo	us year				
	Г	6	Any sum is received, including the amount allocated by way of b previous year, under a life insurance policy referred to in section		ı ring a				
	$\vdash$	Rov	ws can be added as required						
2	In	_	e chargeable at special rates (2 ai+2 aii+ 2 b+ 2 c+ 2 d+ 2 e+ 2 f re late				2		
f			Winnings from lotteries, crossword puzzles, races, card games et		5BB	2ai			
$\top$	T	aii	In come by way of winnings from online games chargeable u/s 11:	5BBJ		2aii			
$\neg$	T	b	In come chargeable u/s 115BBE(bi + bii + biii + biv+ bv + bvi)			2b			
F	+	$\vdash$	i Cash credits u/s 68 bi						
		$\vdash$	ii Un explained investments u/s 69 bii						
			•						
			iii Un explained money etc. u/s 69A biii						

भारतकाराजपत्र असाधारण:

		osed investments etc. u/s 69					
	v Unexpl	ained expenditure etc. u/s 6	9C by				
		t borrowed or repaid on hu	ndi u/s bvi				
_	69D	d balance of recognised pro	rident fund tarable u /s 11	1		2 c	Г
с	S.No.	Assessment Year	Income benefit	Tax ben	efit	20	
	(i)	(ii)	(iii)	(iv)	· · · ·	-	
		. ,	. ,				
d	Any other i	ncome chargeable at spe	ecial rate (total of di to d	bx)		2d	
	foreign	ds received by non-residen company chargeable u/s to section 115A(1)(a)(A)	115A(1)(a)(i) other than				
	foreign ia Service	d received by non-resident company from a unit in an s Centre, as referred to in s nargeable under proviso	International Financia ub-section (1A) of section	l 1			
		received from Governme currency debts chargea		dii		-	
	u/s 115.	received from In frastructu A(1)(a)(iia)					
	1V 115A(1)	referred to in section 19 0(a)(iiaa)@5%					
		t referred to in section (a)(iiab)	194LD - chargeable u/	s dv			
	vi Distrib	uted income being intere A - chargeable u/s 115A(		ı dvi		-	
	vii section	from units of UTI or other 10(23D), purchased in Fore A(1)(a)(iii)				-	
	Income viii from G 115A(1)	from royalty or fees for tec overnment or Indian co (b)(A) & 115A(1)(b)(B)	oncern - chargeable u/	s			
		by way of interest on bon cy by non-residents - cha		ı dix			
	1 1	by way of dividend on GD cy by non-residents - cha		dx			
	1 1	by way of dividends from C cy by residents - chargea	-	i dxi			
	xii securiti	(otherthan dividend) recei es (other than units referre able u/s 115AD(1)(i)		f dxii -			
	xiii Govern charge:	by way of interest receiv ment securities referre able as per proviso to sec	d to in section 194LD - ction 115AD(1)(i)				
		received by non-reside tions chargeable u/s 115		s dxiv			
	xv Anony u/s115	mous Donations in cer BBC dxv	rtain cases chargeable				
	u/s 115.	referred to in Proviso to se A(1)(a)(iiaa)@4%	_				
	registe	by way of royalty from red in India - chargeable by way oftransfer of carbo	u/s 115BBF				
_	115BB						
	xix securiti	es (other than units referre able u/s 115AD(1)(i)					





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		XX 11:	5E				argeable u/s						
	e	down to	be provide	rd)			ier sources cla			-		2 e	
			tincluded i (2) of table		ove, which	is claimed a	s chargeable	at special ra	tes in In dia	as per DT.	AA (total of	2f	
		S1. No.		Item No.1ai,1b to 1d & 2 in which included		DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	I.T. Act	Rate as per I.T. Act	Applicable rate [lower of (6) or (9)]		
		(1) I	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
		II											

		_											
	3			ons under section 57 (other e & 2f)	than those re	lating to incom	e charg	geab	le at special :	rates under 2a	,		
				Expenses / Deductions of	herth an ente	red in "C" (ir	1				$\vdash$		
			a(i)	case of other than fam			3a(i)						
		Н	a(ii)	Deduction u/s 57(iia) (in			3a(ii)				1		
			b	Depreciation (available of "Schedule OS")			<u> </u>						
			С	Interest expenditure on o only if income offered in		7(1)(Available	3с				1		
			ci	Eligible Interest expendi value	ture u/s 57(1)	– computed	3ci						
			d	Total			3d						
	4	Am	ount	s not deductible u/s 58							4		
	5	Pro	fitsc	hargeable to tax u/s 59							5		
- 1	5a	Inco	me	claimed for relief from tax	ation u/s 89A						5a		
		rela	ted t	me from other sources cha o DTAA portion) – 3 + 4 +	5-5a) (If neg	zative take the fi	gure to	ài o	f schedule CY	LA)	6		
	7	Inco	met	from other sources (other	than from ov	ming race hors	es) (2	+6)	(enter 6 as ni	l, if negative)	7		
	8	Inco	met	rom the activity of owning	g and mainta	ining race hors	es						
		a	Rece	ipts		8a					1		
		П	De d	uctions under section 57 is	relation to 1	eceipts					1		
		b		only		8b							
		c		unts not deductible u/s 58	1	8c							
		-		its chargeable to tax u/s 5		8d					+		
				ince (8a - 8b + 8c + 8d) (if			hwi of	Scho	dula CEL)		8e		
ł	9			inder the head "Income fi						(a)	9	-	
$\dashv$								e us	nu, y neguus	<i>e)</i>	9		
_	10	Inio	rma	tion a bout a ccrual/receipt						In acta			
		S.	No.	Other Source Income	Upto 15/6	to 15/9	15/12		15/3	o From 16/3 to 31/3			
		<u> </u>			(i)	(ii)	(iii)		(iv)	(v)			
				Income by way of	l					1			
				winnings from lotteries	1					1			
			1	crossword puzzles, races	1					1			
		'	-	games, gambling, betting									
				etc. referred to in section									
				2(24)(ix)									
				Income by way of									
		:	2	winnings from online									
				games u/s 115BBJ									
		3 Dividend Income											
		Ι΄	3	referred in Sl. No. 1a(i)						1			
$\Box$				Dividend Income u/s									
				115A(1)(a)(i) other than						1			
		-	4	proviso to section						1			
				115A(1)(a)(A) @ 20%						1			
				(Including PTI Income)						1			
$\dashv$										<b>†</b>	1		
_		_						_		•			

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		Dividend income under					
	5	proviso to section					
	~	115A(1)(a)(A) @ 10%					
_		(Including PTI Income)					
		Dividend Income u/s					
	6	115AC @ 10%					
_		(Including PTI Income)					
		Dividend Income u/s					
	7	115ACA (1)(a) @ 10%					
		(Including PTI Income)					
		Dividend Income (other					
		than units referred to in					
	8	section 115AB) u/s					
		115AD(1)(i) @ 20%					
		(Including PTI Income)					
		In come from retirement					
		benefit account					
	9	maintained in a country					
	'	specified u/s 89A but not					
		claimed for relief from					
$\perp$		taxation u/s 89A	++				
		Dividend income					
	10	chargeable at DTAA					
		Rates					
OTE		ease include the income of the specified p	ersons (spouse, n	iinor child etc.)	referred to in	Schedule SP.	I while computing the incor
	un	der this head.					

Sch	edule	CYLA Details of Incomeaft	er set-off of current	years losses			
	S1.No	Head/ Source of Income	Income of current year (Fill this column only if income is zero or positive)	loss of the current year set off	(other than speculation loss or specified	Other sources loss (other than loss from owning race horses) of the current year set of	In come remaining after set off
			1	2	3	4	5=1-2-3-4
Į.	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)	
ME	ii	Salaries	(6 of Schedule S)				
LSI	iii	House property	(3 of Schedule HP)				
CURRENT YEAR LOSS ADJUSTMENT	iv	Income from Business (excluding speculation profit and income from specified business) or profession	(A37 of Schedule BP)				
EAR	v	Speculative Income	(3 ii of item E of Schedule BP)				
ENT	vi	Specified Business Income	(3iii of item E of Schedule BP)				
CURF	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)				
	хi	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)				



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		I						
	viii	Long term capital gains taxable i at special rates in India as pe	(9VIII O) Hem E O)					
		DTAA	Schedule CG)					
		Netin come from other source						
	xiv	chargeable at normal applicabl rates	e (6 of Schedule OS)					
	$\vdash$	Profit from the activity o	f					
	xv	"	(8e of Schedule OS)					
_		Income from other source						
	xvi							
		as per DTAA						
	xvii	Total loss set off						
	xvii	i Loss remaining after set-off (i	– xvii)					
Sch	edul	BDLA Details of Incomeafter	r Set off of Brought Fo	rward Losses of ea	rlier	years		
	S1.	Head/ Source of Income	Income after set off,		loss	Brought	Brought forward	Current
	No.		if any, of current year's losses as per 5	set off		forward depreciation	allowance under section 35(4) set	year's income remaining
			of Schedule CYLA)			set off	off	after set off
			1	2		3	4	5
	i	Salaries	(5ii of Schedule	_		-	-	
	1	Saranes	CYLA)	(7)(6)				
	ii	House property	(5iii of Schedule CYLA)	(B/f house prope loss)	rty			
	$\vdash$			(B/f business loss, o	ther	(Note: B/F		
				than speculation or		depreciations	et .	
		Business (excluding speculation	/5:: £0:-1:-1:-1:-1	specified business l		off will be		
	iii	income and income from	(5 iv of Schedule CYLA)	(Note: B/F loss set will be restricted		restricted to business incom		
		specified business)	CILA)	business income		excluding	1	
				excluding income u/s		income u/s		
				44BB)		44BB)		
E	iv	Speculation In come	(5v of Schedule CYLA)	(B/fnormal business or speculation loss)				
Ę	$\vdash$		(5vi of Schedule	(B/fnormal busine	-			
Ĕ	v	Specified Business In come	CYLA)	specified business loss)				
A D	vi	Short-term capital gain taxable	(5vii of Schedule	(B/fshort-term cap	oital			
SSC	H	@ 15% Short-term capital gain taxable	CYLA) (5viii of Schedule	loss) (B/fshort-term cap	aital			
ì	vii	@ 30%	CYLA)	loss)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
BROUGHT FORWARD LOSS ADJUSTMENT	viii	Short-term capital gain taxable	(5 ix of Schedule	(B/f short-term cap	oital			
2		at applicable rates	CYLA)	loss)				
P.	ix	Short-term capital gain taxable at special rates in India as per	(5x of Schedule	(B/fshort-term cap	oital			
툂		DTAA	CYLA)	loss)				
Ιĕ	x	Long-term capital gain taxable	(5xi of Schedule CYLA)	(B/f short-term or l term capital los				
Ř	$\vdash$	@ 10% Long term capital gain taxable	(5xii of Schedule	(B/fshort-term or l			-	
	xi	@ 20%	CYLA)	term capital los	_			
		Long term capital gains taxable	(5xiii of Schedule	(B/fshort-term or l	ong-			
	xii	at special rates in India as per DTAA	CYLA)	term capital los	_			
	$\vdash$	Net in come from other sources	(5 : 60 ! ! !					
	xiii	ch argeable at normal applicable	(5xiv of Schedule CYLA)					
	Ш	rates	·	(P/flass from 1			1	
	xiv	Profit from owning and maintaining race horses	(5xv of Schedule CYLA)	(B/floss from horse races)	5			
	Н	Income from other sources	(Savi of Schedule				1	
	xv	income taxable at special rates	CYLA)					
	$\vdash$	in India as per DTAA	,				-	
	xvi	Total of brought forward loss set 2v + 2vi + 2vii + 2viii + 2ix + 2x +						
	$\Box$	Currentyear's income remainin		(5i + 5ii + 5iii + 5iv	+ 5 v	+ 5vi + 5vii + 5	viii + 5ix + 5x + 5xi	
	xvii	+5xii + 5xiii+ 5xiv + 5xv)						

धारण :

V	4	X	И	Α	N	N	ľ
						INDIA	

Sch	edu	le CFL De	tails of Losses to	be carried	forward	to future year	S					
	Sl.	Assessment	Date of Filing			m business ot	her than	Loss from	Loss	Short-term	Long-	Loss from
	No.	Year	(DD/MM/YYYY)			n speculative			from	capitalloss	term	owning and
				loss		specified bus		business	specified			m aintaining
						Amount as			business		loss	race horses
						adjusted on						
					Business Loss	account of taxation u/s	Loss					
					Loss	115BAC(1A)						
						III DAC(IA)	for set					
							off					
52							during					
િં							the year					
E	1	2	3	4	5a	5b	5c=5a-	6	7	8	9	10
CARRY FORWARD OF LOSS			3	_	Sa		5b		,			10
VAE	i	2010-11										
R	_	2011-12										
E	iii	2012-13										
3E	iv	2013-14										
CAJ	v	2014-15										
	vi	2015-16										
	vii	2016-17										
	viii	2017-18										
	ix	2018-19						1				
	x	2019-20										
	хi	2020-21										
	xii	2021-22										
	xiii	2022-23										
Г	xiv	2023-24						<u> </u>				
Г		Total of										
	xv	e a rlier ye ar										
		losses b/f										
		Adjustment		(2··· C			/a c	(2)	(a c			
		of above		(2ii of Schedule			(2iii of Schedule	(2iv of Schedule	(2v of Schedule			(2xiv of Schedule
	XVI	losses in Schedule		BFLA)			BFLA)	BFLA)	BFLA)			BFLA)
		BFLA		DI LA)			DI-LA)	DI-LA)	DI-LA)			DI LA)
		2024-25		(2xviii of			(3xviii of	(B42 of	(C48 of	(2x+3x+4x+	(( 6x+7x	(8e of
		(Current		Schedule			Schedule	Schedule	Schedule	5x) of item E	+ 8x) of	Schedule
	xvii	ye ar losses		CYLA)			CYLA)	BP, if-ve)	BP, if-	of Schedule		OS, if -ve)
	AVII	to be							ve)	CG)	Schedule	
		carried									CG)	
		forward)										
		Total loss										
		Carried forward to										
	AVII	future										
		years										
ш		Jears										



Schedu	lo III) IIn a	hearhad dan	mciation and a	llowance under s	action 35(4)			
	Assessment Year			eciation	ecuon 33(4)	Allowan	ce under section	35(4)
		Amount of	Amount as	Amount of	Balance	Amount of	Amount of	Balance
		brought	adjusted on	depreciation	carried	brought forward	allowance set-off	Carried
		forward	account of	set-off against	forward to the	unabsorbed	against the current	forward to
		un absorbed	1 0	the current	next year	allowance	year income	the nextyear
		depreciation		year income				
			115BAC(1A)					
(1)	(2)	(3)	(3a)	(4)	(5)	(6)	(7)	(8)
	Current Assessment							
1	Year							
ii								
iii								
iv								
v	Total			(3xvi of BFLA)			(4xvi of BFLA)	

ch eduk	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)
Ι	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	T angible 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)			

Sched	ule 1	0AA Dedu	action under section 10AA				
10AA	Ded	uctions in respect of					
U/S 10			Assessmentyear in which unit begins to manufacture/produce/provide services	SII Amount of deduction			
	a	Un dertaking No.1		a	(item 17 of Annexure A of Form 56F for Undertaking 1)		
DEDUCTION	b	Un dertaking No.2		b	(item 17 of Annexure A of Form 56F for Undertaking 2)		
DE	с	Total de duction und	С				

Schedule 800	;	Details of donations entitled for dedu	iction unde	r section 800	G		
	l A	Don ations e ntitled for 100% de duction without qualifying limit					
TIONS		Name and address of done	PAN of Donee	Amount of donation Eli		Eligible Amount of donation	
DETAILS OF DONATIONS				Donation in cash	Donation in other mode	Total Donation	
AILS		i					
DET		ii					

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	iii	Total						
		ations entitled for 50% deduction without lifying limit						
	Nam	e and address of done	PAN of Donee	Amou	nt of dona	tion		Amount of ation
				Donation in cash	Donation in other mode	Total Donation		
	i							
	ii							
	iii	Total						
		ations entitled for 100% deduction subject to lifying limit						
	Nan	e and address of done	PAN of Donee	Amou	nt of dona	tion	Eligible Amount of donation	
				Donation in cash	Donation in other mode	Total Donation		
	i							
	ii							
	iii	Total						
		ations entitled for 50% deduction subject to lifying limit						
	Nam	ne and address of donee		ARN (Donation Reference Number)	Amou	nt of dona	ition	Eligible Amount of donation
					Donation in cash	Donation in other mode	Total Donation	
	i							
	ii							

	partnero	le i r f fir	n the case of a m deriving om the firm)	actons for scienti	ncresearch o	r rurai de velopinen			
ſ		s.	Relevant clause under which deduction is claimed (drop		PAN of Donee	Amou	nt of donation	ı	Eligible Amoun
	No.	down to be provided)	Donee	Donee				of donation	
I						Donation in cash	Donation in	Total	
ı							other mode	Donation	
1	ſ	i							
I	[	ii							
L			Total donation						
_	,		•	,					

S. No.	Date	Am	ount of cont	ribution	1 ~	Transaction Reference number for UPI transfer or	IFS code of Bank
		Contribution in cash	Contribution in other mode	Total Contribution		Cheque number/IMPS/NEFT/RTGS	
i							
	(add rows)						

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





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

Schedule 80U Det		ls 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)
Selfwith disability     Selfwith severe disability				

	Na	me and address of done	PAN of Donee	Amount of donation			Eligible Amount of donation
				Donation in cash	Donation in other mode	Total	
İ	i						
İ	ii						
İ	iii	Total					

	S	ch edule 80-		
			a   Undertaking No (item 30 of Form 10CCB of the   Deduction in respect of profits of an undertaking referred to in section   1 undertaking)	
ĺ		a	80-IA(4)(iv) [Power] a2 Undertaking No (item 30 of Form 10CCB of the 2 undertaking)	
Ì	$\neg$	b	Total deductions under section 80-IA (a1+a2)	b

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



Sche	dule	e 80-	IC or 80-IE	Dedu	ictions under section	n 80-IC or 80-IE			
		Dad	lu ation in vo and	ot of u	ndertaking located i	n Cildrin	a1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
	a	Dea	iu ction in respe	ect or u	nder taking rocated i	II SIKKIII	a2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
		Dod	lu ation in vocas	et of u	ndovtaking located i	n Himachal Pradesh	b1	Undertaking no. 1	unaeriaking)
	b	Deu	uction in respe	ct or u	inder taking rocated i	n Finnachai F Fauesn	b2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
	c	Ded	luction in respe	ct of u	ndertaking located i	n Uttaranchal	c1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
							c1	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
1	d	Ded	luction in respe	ect of u	ndertaking located i				
		4.	Assam	da1	Un de rtaking n o. 1	(30 of Form 10CCB of the undertaking)			
		ua	Assam	da2	Un de rtaking n o. 2	(30 of Form 10CCB of the undertaking)	1		
PIC		db	Arunachal	db1	Un de rtaking n o. 1	(30 of Form 10CCB of the undertaking)			
8 S/D		ab	Pradesh	db2	Un de rtaking n o. 2	(30 of Form 10CCB of the undertaking)			
TION		de	Manipur	dc1	Un dertaking n o. 1	(30 of Form 10CCB of the undertaking)			
DEDUCTION U/S 80-IC		uc	Manipui	dc2	Un de rtaking n o. 2	(30 of Form 10CCB of the undertaking)			
_		dd	Mizoram	dd1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)			
				dd2	Un de rtaking n o. 2	(30 of Form 10CCB of the undertaking)			
		de	Meghalaya	de1	Un de rtaking n o. 1	(30 of Form 10CCB of the undertaking)			
				de2	Un de rtaking n o. 2	(30 of Form 10CCB of the undertaking) (30 of Form 10CCB of the			
		df	Nagaland	df1	Un de rtaking n o. 1	undertaking) (30 of Form 10CCB of the			
				df2	Un de rtaking n o. 2	(30 of Form 10CCB of the undertaking) (30 of Form 10CCB of the			
		dg	Tripura	dg1	Un de rtaking n o. 1	undertaking) (30 of Form 10CCB of the			
			T-4-1 4- 4	dg2	Un de rtaking no. 2	undertaking)	37		
	Ш	-				l in North-east (total of da 1 to dg2	dh		
	e	Tota	al deduction u	nder se	ction 80-IC or 80-IE	$(\mathbf{a} + \mathbf{d} + \mathbf{c} + \mathbf{dh})$	e		

Sche	dule	VI-A	1	Deductio	ons under Cha	ptei	·VI-A		
	1	Par	t B- De ductio	n in respec	ct of certain pa	ıym	ents		
		a	80C			b	80CCC		
FIONS		с	80CCD(1)			d	80C CD(1B)		
AL DEDUCTIONS		e	80CCD(2)			f	80D (Details are to be filled in the drop down to be provided in e-filing utility)		
TOTAL		g	80DD			h	80DDB (Details are to be filled in the drop down to be provided in e-filing utility)		



	i	80E			j 8	0EE			
	k	80EEA			1 8	0EEB	1		
	m	80G			n 8	0GG	1		
	0	80GGA		o	(i) 8	0GGC	7		
	Tot	al Deduction	under Pai	t B (total of a to	0(i)	)		1	
2	Par	t C- Deductio	n in respe	ct of certain inc	ome	3			
	p	80-IA	(b of S	chedule 80-IA)	q	80-IAB			
	r	80-IB	(E of S	chedule 80-IB)	s	80-IBA			
	t	80-IC/80-IE	(e of Sche	dule 80-IC/80-1	E) u	80JJA			
	v 80JJAA [Sl.no. 5I(eiv) +5II of Annexure to Form 10DA]				80QQB				
	x	80RRB							
	Tot	al Deduction	under Par	t C (total ofp to	w)			2	
3	Par	t CA and D-	Deduction	in respect of ot	her i	ncomes/other deductio	n		
	i	80TTA			ii	80TIB			
	iii	80U			iv	80CCH			
	v	Any other Deduction as per the e- filing utility							
	Tot	al Deduction	underPa	rt CA and D (to	otal o	f i, ii ,iii,ivand v)		 3	
4	Tot	al de du ctions	under Ch	4					

THE GAZETTE OF INDIA: EXTRAORDINARY

ch edule	AMI	Computation of Alternate Minimum Tax	pa	able under section 115JC		
1	Total Inc	come as per item 14 of PART-B-TI			1	
2	Adjustm	ent 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		1	
	с	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 In come under section 115JC(1) (1+2d)			3	
	a	Adjusted Total Income u/s 115JC from units loca in IFSC, if any	- 1			
	b	Adjusted Total Income u/s 115JC from other Uni (3-3a)	its 3	b		
4	Tax paya	tble under section 115JC [(9% of (3a)+18.5% of (3l	b)](i	f3 is greater than Rs. 20 lakh	4	



1	Tax under	section 115JC in assessn	ient year 20	024-25 (1d of Par	t-B-TII)		1	
2	Tax under	other provisions of the A	ctin asses	ment year 2024-	25 (2i of Part-B-TII)		2	
3	Amounto	f tax against which credit	is availabl	e [enter (2 – 1) if	2 is greater than 1, o	therwise enter	3	
4	Utilization	of AMT credit Available					ject to	o maximum of am
		d in 3 above and cann	ot exceed					
	S.	Assessment Year		AMT Cre		AMT Cre		Balance AMT Cr
	No.	(A)	Gross (B1)	Set-off in earlier assessment	Balance brought forward to the			I
			the Curr		(D)= (B3) -(C)			
				years	current assessment	Assessment	Year	
				(B2)	year	(C)		
					(B3) = (B1) - (B2)			
	i							
	ii	2014-15						
	iii	2015-16						
	iv	2016-17						
	v	2017-18						
	vi	2018-19						
	vii	2019-20						
	viii	2020-21						
	ix	2021-22						
	х	2022-23						
	xi	2023-24						
		Current AY (enter 1 -						
	xii	2, if 1>2 else enter 0)						
	xiii Total							
5	Amounto	f tax credit under section	115JD util	ized du ring the ve	ar [total of item no 4	(C)]	5	

S	h edule S	In come of specified pe	rson	s (	spe	ou	se,	m	ine	or	chi	ld	etc.) includable i	n income of the asses	see as per section 64
Г	Sl No	Name of person	P.	AN	/ <b>A</b> :	adl	haa	ır N	٧o.	of	pei	201	Relationship	Amount (Rs)	Head of Income in
						(0	pti	on	al	)					which included
	1			Γ	Г	Γ	Γ	Г		Γ	Г				
	2			Γ	Γ	Г	Γ	Γ	Г	Г	Г				
	3			Γ	T	Γ	Γ	Γ	Г	Γ	Γ	Г			

	Sch	edule SI				
	SI No	Section	abla	Special rate	Income(i)	Tax thereon
1				(%)	x= 1 1 1	(ii)
1	1	111- Accumulated balance of recognised provident for prior years			(2ciii of Schedule	
1					OS)	OS)
1	2	111A or Section 115AD(1)(b)(ii)-Proviso (STCG on shares units on		15	(part of 5vi of	
1	1	which where STT paid)			Schedule BFLA)	
1	3	115AD(STCG for FIIs on securities where STI not paid)		30	(part of 5vii of	
		-			Schedule BFLA)	
1	4	112 proviso (LTC G on listed securities/ units without indexation		10	(part of 5x of	
I					Schedule BFLA)	
\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	5	112(1)(c)(iii) (LTCG for non-resident on unlisted securities)		10	(part of 5x of	
13					Schedule BFLA)	
4	6	115AC (LTCG for non-resident on bonds/GDR)		10	(part of 5x of	
SPECIAL RATE		·			Schedule BFLA)	
22	7a	115AC (Income by way of interest received by non-resident on		10	(part of 2d of	
		bonds purchased in foreign currency)			Schedule OS)	
1	7b	115AC (In come by way of Dividend received by non-resident from		10	(part of 2d of	
		GDR purchased in foreign currency)			Schedule OS)	
1	8	115ACA (LTCG for an employee of specified company on GDR)		10	(part of 5x of	
					Schedule BFLA)	
	9	115AD (LTCG for FIIs on securities)		10	(part of 5x of	
					Schedule BFLA)	
1	10	115E (LTCG for non-resident Indian on specified asset)		10	(part of 5x of	
					Schedule BFLA)	



11		112 (LTCG on others)		20	(5xi of Schedule
12	1124	C 1151 D (IVAVIII)		10	BFLA) (5(x) of Schedule
12	112A0	r section 115AD(1)(b)(iii)-proviso (LTC G on sale of shares of units on which STT is paid)		10	BFLA)
13	C TV	Units on which S11 is paid) CG Chargeable at special rates in India as per DTAA			(part of 5ix of
13	510	G Chargeable at special rates in india as per DIAA			Schedule BFLA)
14	I TO	G Chargeable at special rates in India as per DTAA			(part of 5xii of
1.		o Chargeaore at special rates in mora as per Direct	_		Schedule BFLA)
15a	115BI	3 (Winnings from lotteries, puzzles, races, games etc.)		30	(2ai of Schedule
		· · · · · · · · · · · · · · · · · · ·			OS)
15b		115BBJ (Winning from online games)		30	(2aii of Schedule
		`			OS)
16	115BE	BE (Income under section 68, 69, 69A, 69B, 69C or 69D)		60	(2b of Schedule OS
17	1	15BBH (Tax on income from virtual digital asset)			
	A	Income under head business or profession		30	(A3g of Schedule
					BP)
	В	Income under head Capital Gain		30	(C2 of Schedule
					CG)
18		115BBF (Tax on income from patent)			
	A	Income under head business or profession		10	(3e of Schedule BP
	В	Income under head other sources		10	(2d of Schedule OS
19		BBG (Tax on income from transfer of carbon credits)			
	A	Income under head business or profession		10	(3f of Schedule BP)
	В	Income under head other sources		10	(2d of Schedule OS
20	115A(1	l)(b)(A) & 115A(1)(b)(B) (Income of a non-resident from		10	(part of 2d of
		Royalty)			Schedule OS)
21	Incom	e from other sources chargeable at special rates in India as per			(part of 2f of
22	D T	DTAA		1.5	Schedule OS) (part of 5vi of
22	rass II	hrough Income in the nature of Short Term Capital Gain		15	Schedule BFLA)
23	Dace T	chargeable @ 15% hrough Income in the nature of Short Term Capital Gain		30	(part of 5vii of
23	433 11	chargeable @ 30%	_	30	Schedule BFLA)
2.4	Pass TI	hrough Income in the nature of Long Term Capital Gain		10	(part of 5x of
~~	433 11	chargeable @ 10% u/s. 112A	_	"	Schedule BFLA)
25	Pass TI	hrough Income in the nature of Long Term Capital Gain		10	(part of 5x of
		chargeable @ 10% u/s. other than section 112A			Schedule BFLA
26	Pass T	brough Income in the nature of Long Term Capital Gain		20	(part of 5xi of
		chargeable @ 20%			Schedule BFLA)
27	Pass th	rough income in the nature of income from other source			(2e of Schedule OS
		able at special rates (Drop down to be provided in e-filing utility)			
28	Any o	ther income chargeable at special rate (Drop down to be			(2d of Schedule OS
		provided in e-filing utility)			
$\overline{}$		Total			

Schedu	le IF	Informa	tion regarding part	nership firms i n	which you are	partner		
	Numbe	r of firms in which	you are partner					
IN WHICH RTNER	S1. 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)	Share	Amount of share in the profit	Capital balance on 31 <sup>st</sup> March in the firm ii
AR	1							
FIRMS	2							
물	3							
	4	Total				,		

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

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Tax & Corp	orate Law	s of IN	IDIA

	iv		icultural incon 8 (from Sl. N		ting to Rule 7, 7. BP)	A,7B(1), 7B(1	lA) iv			
	v	Net	Agricultural	income for t	he year (i – ii	– iii + iv) (en	ter nil if l	oss)	2	Т
	vi				e for the year ex for each agrici		kh, please	furnish the following	5	
		a	Name of dist	rict along wit	h pin code in v	which agricu	ltural la	nd is located		
		b	Measuremen	t of agricultu	ral land in Ac	re				
		с	Whetherthe a	gricultural l	and is owned o	r held on le	ase (drop	down to be provided,	)	
		d	Whether the	agricultural	land is irrigat	ed or rain-f	ed (drop d	down to be provided)		
3	Otl	ier e	xempt incom	e (including	exempt incom	e of minor c	hild) (ple	ease specify)	3	Τ
4	Inc	ome	claimed as n	ot chargeable	to tax as per	DTAA				
	S1. No.	ı	ount of income	Nature of income	Country name & Code	Article of DTAA	Head o	-		
	I									
	II									
	III	Tota	al Income fro	m DTAA clair	ned as not cha	rgeable to ta	ax		4	T
5	Pas	s th	rough income	claimed as r	ot chargeable	to tax (Sche	dule PTI)		5	T
	+		+2+3+4+5)						6	+

Schedu	ıle PTI	Pace The	ough Income de	tails from h	ncina	cc fru	st or investme	nt fund as	ner section 1	15UA 115	IIR
Schedu	S1.	Investment entity covered by section 115UA/115UB	Name of business trust/ investment fund	PAN of the business trust/ investment	SI.		ad of income	Current Year income	Share of current year loss distributed by	Net In come/ Loss 9=7-8	TDS on such amount, if any
				fund					Investment fund	9-7-8	
	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	(9)	(10)
1	1.	(drop down to be provided)			i	Hou	ise property				
	1	be provided)			ii	Cap	oital Gains				
	İ					a	Short term				
	1					a1	Section 111A				
	1					b	Long term				
l a	1					b1	Section 112A				
PASS THROUGH INCO ME						В2	Sections other than 112A				
H	ĺ				iii	Oth	erSources				
l no						a	Dividend				
ΙÉ	İ					b	Others				
SS	ĺ				iv	Inco	me claimed to b	e exempt			
l 4						A	u/s 10(23FBB)				
						В	u/s				
1						С	u/s				
	2.				i	l	ise property				
					ii	Cap	oital Gains				
						A	Short term				
						a1	Section 111A				
						В	Long term				
						b1	Section 112A				
						b2	Sections other than 112A				



			iii O	ther Sources			
			1	Dividend			
			2	Others			
			iv In	come claimed to b	e exempt		
			a	u/s 10(23FBB)			
			b	u/s			
			с	u/s			
NOTE▶	Ple ase refer to the instruc	tions for filling out this	schedul	e.			

Sched	ule-'	IPSA Deta	ils of Tax on second	lary adjustments as	s per section 92CE(	2A) as per the sche	dule provided in e -	filing u tility		
CE(2A)	1	Amountofp	rimary adjustments y has not been repat stments made in res	on which option u	/s 92CE(2A) is exer	cised & such	•			
76 N		a Addition	al Income tax paya	ble @ 18% on abo	ve					
Į į	2	b Surchar	ge @ 12% on "a"							
5   E	-	c Health &	& Education cess on	(a + b)						
S AS		d Total Ad	ditional tax payabl	e ( a + b + c)						
S E	3	Taxes paid								
SA	4	Net tax paya	ble (2d-3)							
E Z		Date(s) of deposit of	Date 1	Date 2	Date 3	Date 4	Date 5	Date 6		
ADJUSTMENTS AS PER SECTION 92CE(2A)	5	tax on secondary adjustment s as per section	(DD/MM/YYY Y)	(DD/MM/YYY Y)	(DD/MM/YYY Y)	(DD/MM/YYY Y)	(DD/MM/YYY Y)	(DD/MM/YYY Y)		
ON SECONDARY	6	92CE(2A) Name of Bank and Branch								
ECC	7	BSR Code								
	8	Serial number of challan								
TAX	9	Amount deposited								

Sche	edul	e FSI		De	tails of In come fr	m outside In dia a	nd tax relief	available only i	n case of residen	t)
[A	SI.		Taxpayer Identification Number		Head of income	Income from outside India (included in PART B-TI)	Tax paid outside India	Tax payable on such income under normal provisions in India	available in India (e)=(c) or (d)	Relevant article of DTAA if relief claimed u/s 90 or 90A
		utility)			(a)	(b)	(c)	(d)	(e)	(f)
E	1			i	Salary					
E				ii	House Property					
INCOME FROM OUTSIDE INDIA				1111	Business or Profession					
S	ĺ	ĺ		iv	Capital Gains					
Ĕ				v	Othersources					
					Total					
5				$\overline{}$	Salary					
l S	2	1		ii	House Property					
"				liii	Business or Profession					
				iv	Capital Gains					
				v	Othersources					
					Total					
	NO	TE >	Please refer to	the	instructions for fil	ling out this schedi	ıle.		·-	



Sche	duk	e TR	Summary of tax relief c	laimed for taxes	paid outside In	dia (availa	ble only in case of	re side	nt)
	1	Details of Tax	re lief claimed						
NDIA		Country Co	de Taxpayer Identification Number	(total of (c) of	aid outside In f Schedule FS each country)	[in (total	l tax relief avail of (e) of Schedule pect of each coun	FSI in	Section under which relief claimed (specify 90, 90A or 91)
OUTSIDE INDIA		(a)	(b)		(c)		(d)		(e)
PAID									
TAX			Total						
TAX RELIEF FOR	2	Total Tax relie total of 1 (d))	efavailable in respect of c	ountry where D	TAA is applica	ole (section	90/90A) (Part of	2	
ELIE	3	Total Tax relies of 1(d))	efavailable in respect of c	ountry where D	TAA is not app	licable (see	tion 91) (Part of to	3	
AXR	4		ax paid outside India, on ited by the foreign tax au					4	Yes/No
-		a Amounton	f tax refunded		b Assessmen	tyear in v	hich tax relief allo	wed in	In dia
	NO:	TE > Please	refer to the instructions fo	r filling out this	schedule.				

		ule FA										any source					
2	A1	Details	of Foreign I	Deposit	ory Acc	ounts held (		ing any n 31 <sup>st</sup> I				t any time d	urin	gthe	calen	daryea	r ending as
SE	SI	Count	Countr	v Na	me of	Address		de Acc	_		atus	Account	Т	Pe	ak	Closin	Gross
AS.	No	y name		' I	ancial	of			nber	-		opening da	te	bala		balanc	1 1
S.		ľ		ins	titution	financial							- 1	durii	ng the		paid/credit
Ħ						institutio								per	iod		ed to the
ĮĢ.						n											account
E																	during the
o s	(1)	(2)	(3)	_	(4)	(5)	(6)		7)		(8)	(9)	$\dashv$	(1	0)	(11)	period (12)
ΑĒ		(2)	(3)	+	(4)	(3)	(0)	——'	/)		(6)	(9)	4	(1	0)	(11)	(12)
DETAILS OF FOREIGN ASSETS	(i)							$\perp$					4				
Ľ	(ii)																
	A2	Details	of Foreign (	Custodi	al Acco	unts held (i	ncludin					any time du	ring	the o	calend	lar year	ending as on
		~ /			- 1			31 <sup>st</sup> De							_	_	
	S1 No	Count	Country code	Nam finar	- 1	Address of financial	ZIP code	Accoun	Sta	tus	Accoun	1	ı	osing ance	1		amount ited to the
	140	name	code	instit		institution	code	numb			date	during	рат	апсе	1 *		luring the
						nstitution		r	1		Juice	the			""		riod
												period			(dro	p down	to be provided
												-			sp	ecifying	nature of
																	int viz.
																	lend/proceeds
																	redem ption of ussets/ other
															Jin		ome)
	(1)	(2)	(3)	(4	b)	(5)	(6)	(7)	(1	3)	(9)	(10)	(	11)	+		2)
	(i)				-				+	_		1					
	(ii)								+			<del>                                     </del>			1		
_	A3	Details	of Foreign I	Couity a	nd Deb	ot In terest h	eld (in	cluding	any be	nefic	ial intere	st) in any en	tity	atan	v time	during	the calendar
				1							cember						
	Sl	Count	Country	code	Name	of Addres	ZIP	Natur			Initial				Total	gross	Total gross
	No	ry			entit	·	code	of		ıirin	ı	1	g va			unt	proceeds
		name				entity		entity			the	investme		1			from sale or
									Inte	rest	investm nt	e nt during the			respe		re de mption of in vestment
											"	period		Ι,		olding	during the
												Period				gthe	period
																iod	r

(1)

(i) (ii) (2a)

(2b)

(3a) (3b)

(4)

(5)

(6)

Details of trusts, created under the laws of a country outside India, in which you are a trustee, beneficiary or settlor

																			Tax	& Corpo
3					THE	E GAZI	ETTE O	F IN	DIA :	EXT	TRA(	ORI	DIN	JARY			[	PART	II—S	EC. 3
(1)	(2)	Τ		(3)	Т	(4)	(5)	(6)	(7)	Т	(8)	Т	(9)	)   (	(10)	(11)	)	(12)		(13)
(i)																				
(ii)																				
A4	Deta	ils of	f Forei	ign C as	h Valı	ue Insura durin	ınce Con g the ca										ficial i	ntere	st) at a	ny ti
SI	Cour	ıt	Coun	try cod		vame of	financial	Addı			ZIP c		]	Date of	The c	ash v				
No	ry n a m	e			- 1	institut vhich ins			inciai tution	.				contrac t			varue ( tract		a/crea espect	
						contrac	t held											con	tract d	
(1)	(2)	+		(3)	+	(4	)	(	(5)	+	(6)	)	+	(7)		(8)	)	+	peri (9	
(i)	+ -	+			+					+			+		$\vdash$			+		
(ii)	1	+			$\dashv$					+			$\forall$					+		
В	Detai	ls of	Finan	cial Int	erest	in any En	tity held							est) at a	ıy time	durin	ng the c	alenda	ar year	endin
SIN	Cou	Zi	n N	ature	of	Name	Nati	ire of	n 31t	De ce Date		r 202 otal		Income	Nati	124 T	ncome	tavah	le and c	ffere
51111	ntry	Co		entity		and	Inte	rest-	si	ince	Inve	stme	en t	accrue	d of	f	псошс		return	
	Nam e and					Address of the		Benefi ner/	cial h	eld		ost) ( nees)		from sue Interes		me	Amou		ch edu wh e re	
	code					Entity		ficiar	y		''4	)eesj	´  '	mieres	Ί			- 1	ffered	
					$\perp$				$\perp$				4		1	_				sche
(1) (i)	2(a)	2(1	b)	(3)	_	(4)	(	(5)	$\perp$	(6)	'	(7)	4	(8)	(9)	)	(10)		(11)	(12
(ii)	-	_	+		+				+				+		+-	$\dashv$		-		_
C	Detai	ls of	Immo	ovable P	roper	rty held (	includin	σanvł	nenefic	ial int	terest	) at a	ny f	time du	ring the	cale	ndar v	earen	din σ a	s on 3
									De	ce m b	er 20	23			_					
SIN	Coun		ZIP Code			wn ers h Direct/		e of		Total tmen	t (at		com rive		ature (		ncome		le and o return	
	and c		0000			enefici		3111011	cost)			fron	m tl	he	ncome	`	Amou		chedul	
					D	owner/ eneficia						pro	per	rty					where ffered	
					P	епепсіа	ı,y											ľ	Hereu	sche
(1)	(2a	1)	(2b)	(3)	)	(4)	(:	5)		(6)			(7)		(8)		(9)		(10)	(11
(i)																				
(ii)																				
D	Detai	lsof	any of	ther C a	pital .	Asset hel	d (includ	ling an			inter er 20		it an	ıy time (	luringt	he c	alenda	ryear	ending	ason
SIN	Cour					wnersh		e of	1	Total		Inc	com		ature (		ncome			
	Nan and c		Code	Asse		Direct/ eneficia		sition	In ve s			de:	rive m tl		ncome		Amoun		return edule	Ite
	ande	ouc				owner/					, , ,		sset			ſ	t		ere	num
					В	eneficia	ry											offe	ered	of sch e
(1)	(2a	1)	(2b)	(3)	+	(4)	(:	5)		(6)	$\dashv$		(7)	+	(8)	$\dashv$	(9)	(1	10)	(11
(i)	Ť	$\dashv$			+		+	-			$\dashv$			+		$\dashv$		Ť	-	Ť
(ii)					$\top$						$\dashv$			$\top$		$\dashv$				
E	Detai					h you h av														ring
SIN	Name					tr ZIP											ed in A			ffere
J	Insti	tutio	on o	fthe		ne Cod	the	- 1	nber			- 1		come	yes,			this	eturn	
	1		- 1	stitutio	and		account	t			ng the r (in	- 1		ued is	Incom		mount			
	acco	unt eld	18	n	Cod	ا	holder				ees)	ľ		ble in our	accrue in the	- 1		e whe offere	re of s	cnedi
1	1		- 1					1	- 1	-				nds?	accou	n+		1	- 1	

taxable in your hands?

account (8)

(9)

(10)

(11)



	SI	Count	ZIP	Name and	Name	Name	Name and	Date	Whether	If (8) is yes,	If (8) is yo	es, Incon	ne offered in
	No	ry	Cod	address of	and	and	address of	since	income derive	d Income		this ret	ırn
		Name	e	the trust	address	address	Beneficiari	position	is taxable ir	derived	Amount	Schedul	Item number
		and			of	of	es	held	your hands?	from the		e where	of schedule
		code			trustees	Settlor				trust		offered	
	(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	(i)												
	(ii)												
	G	Detail	sofar	y other inco	me de riv					,	(i) items	A to F al	oove and, (ii)
$\vdash$	SI	Count			Name		Income	Natur	usiness or p		Te (6) i.e.	rice Tu co	me offered in
	No	Count		I.	Name		derived	incor	- 1		11 (6) 15	this re	
1	140	and co	- 1	IP Code	person		derived	111101	ne yo	ur hands?	Amoun		Item number
		andco	ue Z		whom de	- 1					t	I	of schedule
					whom do						1 '	offered	
$\vdash$	(1)	(2a)	+	(2b)	(3)	_	(4)	(5)		(6)	(7)	(8)	(9)
H	(i)					$\overline{}$							
$\vdash$	(ii)		+								+		
NOT				ployment or	student v	isa, an ass	et acquired a	luring any		n which he was	non-resid	ent is not	in India on a mandatory to

h edu	le 5A Informa	tion regarding an	portionment of income be	tween spouses governed l	by Portuguese Civil Code
	ne of the spouse				.,
PAN	N/Aadhaar No. of the spo	use			
Wh	ether books of account of	spouse is audited u/	s 44AB? or Whether your sp	oouse is a partner of a firm	Yes/No
who	se accounts are requi	red to be audited u	1/s 44AB under this Act?		
Wh	ether books of account of	spouse is audited u/	's 92E? or Whether your spo	use is a partner of a firm	Yes/No
			1/s 92E under this Act?		
	Heads of Income	Receipts received	Amount apportioned in the	Amount of TDS de ducted on	• • •
		under the head	hands of the spouse	income at (ii)	hands of spouse
	(i)	(ii)	(iii)	(iv)	(v)
1	House Property				
2	Business or profession	i			
3	Capital gains				
4	Other sources				
5	Total				

Sched	lule A	Assets and Liabilities at income exceeds Rs.50		se included in Pa	rtA-BS) (applicable in a case where total
	A	Details of immovable assets			
	Sl. No.		Address	Pin code	Amount (cost) in Rs.
S.	(1)	(2)	(3)	(4)	(5)
=	(i)				
	(ii)				
3	В	Details of movable assets		·	
S AND LIABILITIES	Sl. No.		Description		Amount (cost) in Rs.
ASSETS	(1)		(2)		(3)
	(i)	Jewellery, bullion etc.			
OF	(ii)	Arch a eological collections, d	rawings, painting, sculpture or a	ıy work of art	
DETAILS	(iii)		d aircrafts		
ETA	(iv)	Financial assets		<u> </u>	Amount (cost) in Rs.
-		(a) Bank (including all d	eposits)		
		(b) Shares and securities			
	1	(c) Insurance policies			





	(d) Loans and advances given			
	(e) Cash in hand			
C	Interest held in the assets of a firm o	r association of persons (AO	P) 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)		(4)
(i)				
(ii)				
D	Liabilities in relation to Assets at (A	+B+C)		
OTE	Please refer to instructions for f.	illing out this schedule.		

Sc	hedule GS	I INFORMATION REGARDING TURNOVER/GRO	OSS RECEIPT REPORTED FOR GST									
: =	Sl. No.	GSTIN No(s).	Annual value of outward supplies as per the GST return(s) filed									
SO	(1)	(2)	(3)									
, -												
1	NOTE Please furnish the information above for each GSTIN No. separately											

	edule : erred P	Inform		ed to Tax de ferred - relat n eligible start-up referre			ction 17(2)(vi) re	ceived from
	of thi	ie employer artup	being an					
	IT regi oloyer	istration num	ber of the					
DETAILS	SI. 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)	to current assessm Ceased to be the employee of the employer who allotted or transferred such 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					
	4	2024-25	year					

## TAXMANN® Tax & Corporate Laws of INDIA

## PART-B

1	Sala	ries	(6 of Schedule S)				1	
_	-		rom house property (3 of Schedule-HP) (enter nil if loss)				2	
_	_						-	
_	Proi		nd gains from business or profession	_	_		-	
	ı		fit and gains from business other than speculative iness and specified business (A37 of Schedule BP)	3i				
	-		er nil if loss)					
			fit and gains from speculative business (3(ii) of Table E				1	
	ii		thedule BP) (enter nil if loss and take the figure to	3ii				
			dule CFL)  fit and gains from specified business (3(iii) of Table E	$\dashv$			-	
	111		chedule BP) (enter nil if loss and take the figure to	3iii				
			dule CFL)					
	iv		ome chargeable to tax at special rates (3e, 3f & 3g of edule BP)	3iv				
	v	-	11 (31 + 311 + 3111 + 31v) (enter nil if 3v is a loss)				3v	
4	-		<u> </u>				-	
4	Cap	_						
	a	Sho	rtterm  Short torm chargeable @ 1586 (0); of item E of schodul.	. 1	_			
		i	Short-term chargeable @ 15% (9ii of item E of schedule CG)	a	i			
		ii	Short-term chargeable @ 30% (9iii of item E of schedul CG)	aı	ii			
		iii	Short-term chargeable at applicable rate (9iv of item E schedule CG)	ai	ii			
		iv	Short-term chargeable at special rates in India as per DTAA (9v of item E of Schedule CG)	ai	v			
		v	Total Short-term (ai + aii + aiii + aiv) (enternil if loss)	4:	av			
	b	Lon	g-term					
	Long-term chargeable @ 10% (9vi of item E of schedule CG)			b	i			
		ii	Long-term chargeable @ 20% (9vii of item E of schedul CG)	e bi	ii			
		iii	Long-term chargeable at special rates in In dia as per DTAA (9viii of item E of schedule CG)	bi	ii			
			Total Long-term (bi + bii+biii) (enter nil if loss)	4b	_			
	-	-	n of Short-term/Long-term capital gains (4av+4biv) (ente			oss)	4c	
	d	Cap	oital gain chargeable @ 30% u/s 115BBH (C2 of schedule	CG)			4d	
	e	Tota	ıl capital gains (4c+4d)				4e	
5	Inco	m e f	rom other sources					
	a		in come from other sources chargeable to tax at normal licable rates (6 of Schedule OS) (enter nil if loss)	1	5a			
	b		ome chargeable to tax at special rates (2 of Schedule OS)	+	5b			
	_	Inco	me from the activity of owning and maintaining race	_	5c			
	d	-	ses ( 8e of Schedule OS) (enter nil if loss)				5d	
6	_		nead wise income (1 + 2 + 3v + 4e + 5d)				6	
			Currentyear to be set off a gainst 6 (total of 2xvii, 3xvii a	nd 4x	vii	of Schedule CYLA)	7	
8	Bala	nce a	after set off current year losses $(6-7)$ (total of serial num $CYLA+5b+3iv$ )				8	
9	_		forward losses to be set off against 8 (total of 2xvi, 3xvi a)	nd 4 Y	vio	of Schedule BFLA)	9	
	_		tal income (8-9) (also total of serial no (i) to (xiv) of colum			-	_	
_	-		<u> </u>		_		-	
	_		hargea ble to tax at special rate under section 111A, 112,	112/	a e	tc. included in 10	11	
12			ns under Chapter VI-A			4-1		
			B, CA and D of Chapter VI-A $[(1+3)$ of Schedule VI-A viii, xiii, xiv) of column 5 of BFLA $[(1+3)$	uria l	ımı	ieu upio (iotal oj l, il, lll	12a	



	b Part-C of Chapter VI-A [(2 of Schedule VI-A]	12t
	c Total (12a+12b) [limitedupto (10-11)]	12c
13	Deduction u/s 10AA (c of Sch. 10AA)	13
14	Total income (10 - 12c - 13)	14
15	In come 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 $m$ aximum amount not chargeable to ax.	17
18	Losses of currenty ear to be carried forward (total of row xvi of Schedule CFL)	18
19	Deemed income under section 115.JC (3 of Schedule AMT)	19

THE GAZETTE OF INDIA: EXTRAORDINARY

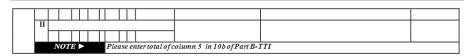
Part	B –	тт	Com	putation of tax liability on total income								
	1	a	Tax pa	ayable on deemed total income under sect	ion 115	5JC (4	ofSched	ule A	Αľ	MT)	1a	
		b	Surch	narge on (a) (if applicable)							1b	
		с	Healt	h and Education Cess @ 4% on (1a+1b) a	bove						1 c	
		d	Total	Tax Payable on deemed total income (1a+	1b+1c)	1					1d	
	2	Tax	payab	le on total income								
		a	Tax at	t normal rates on 17 of Part B-II		1	2 a					
		b		t special rates (total /of col. (ii) of Schedule-			2b					
		с		t <b>e on agricultural income</b> [applicable if (14 t-TI exceeds maximum amount not chargeab			2 c					
		d	_	ayable on Total Income (2a+2b-2c)	ie io ia.	9			_		2d	
		e	-	te under section 87A							2 e	
		f	-	ayable after rebate (2d – 2e)							2 f	
			<u> </u>	·								
		g	Surch	narge	rcharge after arginal relief							
ا ج			: 100	25% of 17(ii) of Schedule SI								
			1 (4)	25% 0117(tt) of Schedule S1								
PB			Ш									
X			1 1-	10% or 15%, as applicable (Refer structions)	2gii			iia	a			
TA				n [(2f) – 17(ii) of Schedule SI- tax on	2giii			$\dashv$				
Q.			-	come referred in 2 G(ii) above )]]								
<u> </u>			iv T	otal (ia + iia)							2giv	
AT		н	Healt	h and Education Cess @ 4% on (2F+2Gi	iii)						2H	
[5]		I	Gross	s tax lia bility (2F+2Giv+2H)							21	
COMPUTATION OF TAX LIABILITY	3	_		payable (higher of 1d and 2I)							3	
	3a			come without including income on perqui loyer, being an eligible start-up refer							3a	
				red - relatable to income on perquisites ref								
	3b			, being an eligible start-up referred t							3b	
	3с			red from earlier years but payable during ( n ESOP)	curren	tAY (	total of c	ol 7	01	f schedule Tax	3с	
	_			der section 115JD of tax paid in earlier yea	rs (app	olicabl	le if 2I is n	nore	e t	han 1d) (5 of	4	
		_		AMTC)								
	5	Tax	payab	le after credit under section 115JD (3a +3		5						
	6	Tax	relief									
		a	Section this r	on 89 (Please ensure to submit Form 10E to elief)	o claim	6a						
		b	Section	on 90/ 90A ( 2 of Schedule TR)		6b						
		с	Section	on 91 ( 3 of Schedule TR)		6c						
		d	Total	(6a+6b+6c)							6d	
	7	Net	tax lia	bility (5 – 6d) (enter zero if negative)							7	
	8	Inte	rest an	nd fee payable								



		a	Interest for default in fu	rnishing the	return (section												
		b	Interest for default in pa	yment of ad	vance tax (sect	tion 234B)	8b										
		с	Interest for deferment of	f advance tax	x (section 2340	)	8c										
		d	Fee for default in furnisl	ning return o	of income (sect	ion 234F)	8d										
		e	Total Interest and Fee P	ayable (8a+8	8b+8c+8d)				8e								
	9	Agg	regate liability (7 + 8e)						9								
	10	Taxe	es Paid														
		a	Advance Tax (from colum	nn 5 of 17A)		10a											
PAI		b	TDS (total of column 5 of	18B and coli	umn <b>9</b> of 17C)	10b											
TAXES PAID		с	TCS (column 7(i) of 17D)			10c											
TAN		d	Self-Assessment Tax (fro	m column 5 e	of 17A)	10d											
		e	Total Taxes Paid (10a+1	10b+10c+10d	l)				10e								
	11	Amo	ount payable (Enter if 9 is	s greater than	n 10e, else ente	r 0)			11								
	12	Refu	und (If 10e is greater tha	n 9) (Refund,	, if any, will be	directly cred	ited in	nto the bank account)	12								
П			Select You have a hank account in India (Non-Pacidants claiming refund with no hank account in India may select														
BANK ACCOUNT	13	Do y No)	you have a bank account	h ave a bank account in India (Non-Residents claiming refund with no bank account in India may select													
AC	i.	a) D	etails of allBankAccoun	ts held in In	dia at any time	during the	previo	ous year (excluding do	rman								
BANK			IFS Code of the Bank Bank Accounts held		Name of	the Bank		Account Number			rovided by e-filing utility)						
		I															
Ш		II															
			e: 1) All bank accounts he n case of multiple account						nroce	ssing the r	eturn						
$\vdash$		_	vs can be added as requir				, a	and accounts after	riott								
$\vdash$	ii.		on - residents, who are cl		ne-tax refund :	and not hav	ng ba	nk account in In dia m	ay, at	their optic	n, furnish the						
Ш		_	ails of one foreign bank ac	1													
Ш		_	SI. No. SWIFT Code Name of the Bank Country of Location I														
Ш			1														
	14	(i) h loca (ii) l	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?														
Ш		[app	olicable only in case of a re	sident] [	Ensure Schedi	ule FA is fille	d up i	f the answer is Yes]									

15		If th	e ret	urn h a	s be	en p	repa	red by	a Ta	x R	etum	Prep	arei	(TR	P) g	ive	furthe	r de	tails	bel	ow:								
Ide	nti	ificat	tion N	o. of T	RP				Na	me	ofTR	P								7	Coun	ter S	igna	itur	e of	TRP			
						П																							
If T	RP	is e	n tit le	ed for a	nyr	eim	burs	ement	fron	th	e Gove	rnm	ent,	amo	unt t	hei	eof				16								
17		TAX	( PA	YMEN'	IS																								
A		Det	ails o	f paym	ents	of.	Adva	ıce Ta	x an	d Se	elf-Ass	essn	ent'	Гах															
		Sl		В	SR	Co	de		Da	te (	of Dep	osit (	(DD)	MM.	YYY	Y)	Ser				of			A	hmo	unt	(Rs)		
E.	ΑX	No							_							4		Cł	alla	an		$\perp$							
SELF	MEN	(1)	(2)					$\perp$	_	(3)								(4)	_		Ļ				(5)				
		i					$\perp$	$\perp$		Ш					Ш	Ц											$oxed{oxed}$	Ш	
Ž		ii								Ш						Ш												Ш	
	ESS	iii				┸				Ш						Ц											$\perp$	Ш	
ADV	3	iv														Ц													
_	•		TIE >						_		ınce ta.										& 10	d of i	Part	B-T	TI				
B Details of Tax Deducted at Source from Salary [As per Form 16 issued by Employe												yer(	(s)]																
_	,	Sl	Tax Deduction Account Number							r	Name	of	the	Emp	loye	r	Inc	om	ch	arg	e a bl e	un	der	Sala	arie	S	1	otal t	
ON	E.	No	(TAN) of the Employer					r							_											de	duct	te d	
TDS	I	(1)				(2	)						(3)								(4)						$\perp$	(5)	
Ħ	SA	I																									$\perp$		





C	Details of	Tax Deducted at	Source (TDS	on Incom	e [As p	oer Form 16	A issued	or Fo	rm 16B/16	C /16D/1	6E fur	nished by I	Deductor(s	)]	
SI	o credit relating to	No. of Other Person (if TDS credit related to other	TAN of the Deductor/ PAN/ Aadhaar No. of Tenant/ Buyer	Unclaime brought forward (I		TDS of the Financial Deducted 2023-24)	Year (TDS		TDS credi (only if co being off- applicabl 194N)	ered for t	ling in ax this	year, not		onding withdrawals	TDS credit being carried forward
				Fin. Year in which deducted	TDS b/f	Deducted in own hands	spouse a section 5 any other person as	Deducted in the hands of spouse as per section 5A or any other person as per rule 37BA(2)		spouse a	s per se ther per A(2) (i	hands of ection 5A rson as per f	Gross Amount	Head of Income	
(1	) (2)	(3)	(4)	(5)	(6)	(7)	(8)		(9)	(10)			(11)	(12)	(13)
i							Income	TDS		Income	TDS	PAN/ Aadhaar No.			
$\vdash$	NOTE ▶P	lease enter total o	fcolumn 9 in	10b ofPart	B- TTI										

D	Deta	ils of Tax C	ollected at Source (TCS)	As per Forn	1 27D issued by	the Collector	(s)]					
TCS		person [spouse as per section 5A/ other person as per rule 37i(1)]	Tax Collection Account Number of the Collector	TCS credit related to other person)	forwa Fin. Year in which collected	TCS brought rd (b/f) Amount b/f	Collected in own hands	current fin. 'ear  Collected in the hands of spouse as per section 5A or any other person as per rule 37i(1) (if applicable)	hands	Claim the ha spouse per se 5A or other as per 37i(1) applic	ded in nds of e as ction any person rule (if able)	TCS credit being carried forward
	(1)	2(i)	(2)(ii)	(3)	(4)	(5)	6(i)	(6)(ii)	7(i)		(ii)	(8)
										TCS	PAN	
	i											

## VERIFICATION

	-													
I,		son/o	laughter of		solemnly declare that to the									
best of my kno	wledge and belief, the information giv	en in the ret	urn and schedules thereto is	s correct and com	plete 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 sp	ecified in the agreement have bee	n satisfied a	and all the terms and con	ditions of the ag	reement have been complied with.									
(Applicable in a case where return is furnished under section 92CD)														
Date Place Sign here → ";														

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c) for FORM IT R-5, the following FORM shall be substituted, namely: ---

RM	ITR-5	INDIAN INCO ME TAX RETURN  [For persons other than- (i) individual, (ii) HUF, (iii) company and (iv)  person filing Form ITR-7]		A	sses	smen	t Ye	ar	
"FC		(Please see Rule 12 of the Income-tax Rules,1962) (Please refer instructions)	2	0	2	4	-	2	5

Pari	A-GEN		GENE	RAL															_		
	(A1) N	ame								Т						(A	(2)	PAN	П		
											П	Т	Г	П	Т	Т	П		$\dashv$		
	(A3) Is	there any	change	n the	n ame	? If ve	s, ple	ase fur	nish th	e (	A4) L	imit	ed Li	i abilit	v P	artne	rsh	ip Identification Number (LLP)	(N)		
	oldnar					, -	, <b>F</b>			- 1 '				, if ap				( <del></del> -	- /		
_	(A7) FI	at/Door/B	lock No	(48)	) Nam	ne of				+			(A5	5) Dat	e o	f for	ma	ntion (DDMMYYYY)	$\dashv$		
Ö	()		10 (11110	1 '			ing/V	illage		$\vdash$	П	Т		Ĺ	Г	Т	Г	,	$\dashv$		
PERSONAL INFORMATION				1							(A6)	Date	of o	comm	en	ceme	nt	of business (DD(/MM/YYYY	5		
2										$\vdash$		_		_	_	_	_		$\dashv$		
NEC.								100		Ļ	ĻĻ	Ţ		<u> </u>	Ļ	Ц,	Ļ		_		
Ξ.	(A9) Ro	ad/Street	/Post	(A1	0) Are	ea/Lo	cality		us (firn local												
NA.	Onice								ıs- oti							- 1					
SSC									perativ												
PE									ety regi corres							- 1					
									credit society/cooperative bank, opment bank, Business trust,												
										fund, Trust other than trust file Return in ITR 7, any other											
									ble to . P/BOI,,												
									status-												
									nsolve												
	(A11) T	own/City	/District			(A1	2) Sta	te			(A13) Pir						n code/Zip code				
						(A1	4) C o	untry													
	(A15) C	Office Pho		er wi o. 1	th ST	D co	de/ M	obile			(A16) Mobile No. 2										
										П					$\Box$		П		_		
	(A17) E	m ail Add	ress -1						(A18	) Em	ail Ad	ldres	s - 2								
	A19(ai	Due dat	e for filii	ıg retu	ırn of	incon	ne[Dr	opdow	n to be	pro	vided]	:							П		
	)	1.31st J																			
		2. 31st C 3. 30th N		r																	
	A19(ai	(1) File			lease	see	□139	9(1)-O:	norbe	fo re (	due da	ıte, □	1139	(4)-A1	fter	due d	late	e, □139(5)-Revised Return,	$\dashv$		
	)	instructio					□920	CD-M	dified	retui	rn, 🗆	119(2	)(b)-	after	con	dona	tio	n of delay.			
S		(2) Or	142(1	),□	148, [	153	C														
AT		(3) Whe			Yes			l No	,					$\dashv$							
S		4) Whet						refern		Yes			l No	,					$\dashv$		
FILING STATUS		to in sec																			
E	(h)	If revise							,	,											
	(b)	Modifie filing or						/	/												
		If filed i							)/148/1:	53C (	or ord	er u/s	Г			Т			$\dashv$		
	(c)	119(2)(b	), enter	Uniqu	eNun	nber/]	Docun	nent Id	le ntific	atio	n Nur	n be r				,	, ,	/			
	(c)	(DIN) ar					er, or	if filed	u/s 920	C <b>D</b> e	nterd	a te of	nu	mber)	)	'	,				
		advance	pricing	gagre	emei	nt															



(di)	due date Acknow	□ Ye ledge	es, but beyond th ment number	e due date ( If o of form 10-IEA)	ption	other than	ı 'No' is se	lected, please	')□ No□ Yes, furnish date of t	filing and
(dii)				u/s 115BAD? □ Y g with date of filin					n which said optio	n is
(diii)	□Not op	ting	n for current a ⊓opting it now ow", please fu		f	e of filing o orm 10-IF /MM/YYYY	Acknow	dedgement numl	ber:	
(div)	date of fi	iling o	fForm 10-IFA &	o-operative socie ack nowledgmen ould be exercised	t num	ber)			No (If yes, plea 139(1)	se furnish
(e)			tus (Tick) 🗹 🗆			n-Resident				
(f)	Whether assessee has a unit in an International Financial Services Centre and derives income solely in convertible foreign exchange? (Tick)									le foreign
(g)	Whethe	r you	are recognized	l as start up by	DPIIT			l Yes	□ No	
(h)	allotted	by th	e DPIIT	recognition nu						
(i)	certifica	tion i	s received?	ministerial boa		:		l Yes	□ No	
(j)										
(k)	Whether you are recognized as MSME						l Yes	□ No		
(1)	If yes, please provide registration number allotted as per MSMED Act, 2006									
(m)	In the ca	seofn	on-resident, is t	here a permanent	t e sta b	olishment (Pl	E) in India (	Tick) ☑ □ Ye	:s	□ No
(n)	9(1) (Tick If yes, pl (a) aggr 2A(a) to	k)⊠ ease p egate Sectio	☐ Yes ☐ rovide de tails of of payments aris n 9(1)(i)	1 No	s actio	n or trans ac	tions during	the previous ye	in Explanation (2.4 ar as referred in E	
(0)			re an FII / FPI? ' SEBI Regn. No.	Yes/No If yes,						
(p)			eturn is being fil urnish following	ed by a represent information -	ative a	ssessee? (Ti	ck) ☑ □ Y	Yes	□ No	
	(1) Na	me of	the representati	ve assessee						
	(2) Ca	pacit	y of the Represer	itative (drop down	to be	provided)				
	(3) Ad	dress	of the represent	ative assessee						
	(4) Permanent Account Number (PAN)/Aadhaar No. of the representative assessee									
(q)	Whether you are Partner in a firm? (Tick) ☑ ☐ Yes ☐ No If yes, please furnish following information									
	Name of Firm PAN									
(r)				l equity shares at ing information					<b>∑</b> □ Yes	□ No
Name of company	Type of company	PA N	O pening balance	Shares acqui	ired d ear	luring the	Shares transferr ed during	C	losing balance	

[भाग II-खण्ड 3(i)] भारत का राजपत्र असाधारण :

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				No. of share s	Cost of	No. of shar es	Date of subscriptio n / 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)	N o. of sh ar es	Sale considerat ion	No. of shar es	Cost of acquisiti on
П	1a	1b	2	3	4	5	6	7	8	9	10	11	12	13
П														

	s	Legal Entity Identifier (LEI) details (mandatory if refund is 50 C rores or more)											
		LEI Number Valid upto date											
	a	Whether liable to maintain accounts as per section 44AA? (Tick) ☑ ☐ Yes ☐ No											
	a2	Whether assessee is declaring income only under section 44AD/44ADA/44AE/44B/44BB/44BBA ( <i>Tick</i> ) ☑ ☐ Yes ☐ 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)    Yes											
	a2ii	If Yes is selected at a 2i, 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) ☑ ☐ Yes ☐ No											
	a2ii i	If Yes is selected at a 2i, 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) ☑ ☐ Yes ☐ No											
	b	Whether liable for audit under section 44AB? (Tick) ☑ ☐ Yes ☐ 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) ☑											
		Assessee falling u/s 44AD/44ADA/44AE/44BB but not offering income on presumptive basis (Tick applicable section)											
	bii												
z		□44AD, □44ADA, □44AE, □44BB											
VIIC	biii	Others (Tick)   If (b) is Yes, whether the accounts have been audited by an accountant? (Tick)   Yes, whether the accounts have been audited by an accountant? (Tick)   Yes, whether the accounts have been audited by an accountant? (Tick)   Yes, whether the accounts have been audited by an accountant? (Tick)   Yes, whether the accounts have been audited by an accountant? (Tick)   Yes, whether the accounts have been audited by an accountant? (Tick)   Yes, whether the accounts have been audited by an accountant? (Tick)   Yes, whether the accounts have been audited by an accountant? (Tick)   Yes, whether the accounts have been audited by an accountant? (Tick)   Yes, whether the accounts have been audited by an accountant? (Tick)   Yes, whether the accounts have been audited by an accountant? (Tick)   Yes, whether the accounts have been audited by an accountant? (Tick)   Yes, whether the accounts have been audited by an accountant? (Tick)   Yes, whether the accounts have been audited by an accountant? (Tick)   Yes, whether the accountant is the accountant of the a											
RM	с	If (b) is Yes, whether the accounts have been audited by an accountant? (Tick) ☑ ☐ Yes ☐ No											
AUDIT INFORMATION		If Yes, furnish the following information-											
I TI		(i) Date of furnishing of the audit report (DD/MM/YYYY) / /											
AU]		(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 Auditu/s 92E? Yes No											
	dii	If (di) is Yes, whether the accounts have been											
		audited u/s 92E? No report? DD/MM/ŸYYY number											
	diii	If It able 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)											
		SI. No.   Section Code   Date (DD/MM/YYYY)   Acknowledgement Number											



	e		iable i port	to audit un	der any Act o	other thai	n the In c	ome-ta	ax Act, mention	ı the Act, section	and date of	furnishi	ng the audit		
		-	Act an	d section		(DD/MN	I/YY)		Act	and section		(DD/MN	I/YY)		
		W No	hethei	rthere was	any change d	lu ring the	e previo	us year	in the partner	s/members of th	e firm/AOP/B	OI (Tick)	☑ □Yes□		
	A	(In		of societies 1 / re tired p		tive bank	s give de	tails o	f Managing Co	mmittee) If Yes	provide the d	e tails in r	espectof		
PARTNERS/MEMERENTRUST INFORMATION		SI Name of the . Partner/member				tted/Reti	PAN	Date of admission/retireme nt		Remuneration paid/payable in case of retiring partner (in the case of a firm)	Percentage determinate		if		
UST		1.													
RS/IR		2.													
EM BE	В	Is a	ny m	ember of th	ne AOP/BOI	executor	of AJP a	foreig	gn company? (	Tick) 🗹 🗆 Y	es 🗆 No				
SS/MI	С	If Yes, mention the percentage of share of the foreign company in the AOP/BOI/executor of AJP													
PARTNE	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) □ □Yes □No  Particulars of persons who were partners/members in the firm/AOP/BOI or settlor/trustee/beneficiary in the trust or													
	Е	executors in the case of estate of deceased / estate of insolvent as on 31 td day of March, 2024 or date of dissolution													
		s.r		ame and Address	Percentage deteri	of share minate)	e (if P	AN	Aadhaar Number/ InrolmentId ( eligible for Aadhaar)	Designated Partner Identificatio n Number, in case partner in LLP	Status (see instructions	Rate of Interes t on Capital	on paid/		
		(1	)	(2)	(	(3)	(	4)	(5)	(6)	(7)	(8)	(9)		
		Г	$\top$												
			$\top$												
			$\top$												
			+												
			+												
	F	To	be fil	led in case	ofpersons re	ferred to	in sectio	n 160(	1)(iii) or (iv)						
1)(I		1	Whe	ther shar	es of the be	neficiar	y are d	eterm	inate or know	vn?			Yes 🗆 No		
160(		2	Whe	ther the p	person refe	rred in s	ection	160(1)	(iv) has Busi	ness Income?		-	Yes 🗆 No		
ction			Whe	therthe pe	rson referre	d in section	on 160(1)	(iv) is	de clared by a	Will and /or is e	cclusively fo	r the	Yes □ No		
(iv)		3								y trust declare	ed by the set	tior?			
red to		4	Щ,		the follow										
refer		-									Yes 🗆 No				
For persons referred to in section 160(1)(iij or (iv)		(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?									Yes □ No				
Forp		(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?										efit 🗖	Yes □ No		

[भाग II—खण्ड 3(i)] भारतकाराजपत्र असाधारण: TAXMANN Tax & Corporate Laws of INDIA

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? □ Yes □ No  $\frac{1}{Nature\ of\ business\ or\ profession, if\ more\ than\ one\ business\ or\ profession, indicate\ the\ three\ m\ ain\ activities/\ products\ (Other\ th\ an\ those\ declaring\ income\ under\ sections\ 44AD,\ 44ADA\ and\ 44AE)}$ NATURE OF BUSINESS S.N 0. Trade name of the business, if any Description [Please see instruction] (i) (ii)

Part A-l	BS			BALANCE SHEET AS ON 31 ST DAY OF M case where regular books of account are maint	ARC ainec	CH, 2024 OR DATE OF D	ISSO	LUTION (fill items A and B in a
A	A S	ource	s of Fu	nds				
	$\top$	1 Pa	rtners	'/members' fund				
	Γ	a	Part	ners' / members' capital			a	
		b	Rese	rves and Surplus				
			i	Revaluation Reserve	bi			
			ii	C apital 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	
	L	С	Tota	l partners'/members' fund (a + bvi)			1c	
		2 Lo	an fur	nds				
		a	Secu	red loans				
			i	Foreign Currency Loans	ai			
x			ii	Rupe e Lo ans				
SOURCES OF FUNDS				A From Banks	iiΑ			
도				B From others	iiB			
o s				C Total (iiA + iiB)	iiC			
RCF			iii	Total secured loans (ai+iiC)			aiii	
ion		b	Unse	ecured loans (including deposits)				
2.			i	Foreign Currency Loans	bi			
			ii	Rupe e Lo ans				
				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	
		С	Tota	l Loan Funds (aiii + bi i i)			2c	
1	Γ	3 De	ferred	tax liability			3	
		4 Ad	lvance	s				
		i	Fron I. T.	n persons specified in section 40A(2)(b) of the Act	i			
		ii	Fron	1 others	ii			
		ii	i Tota	l Advances (I+ii)			4iii	
		5 So	urces	of funds (1c+2c+3+4iii)			5	



]	ВА	plica	tion o	of funds			
	1	Fixe	ed as	sets			
1 1		a	Gro	ss: Block	1a		
1 1		b	Dep	reciation	1b		
		с	Net	Block (a – b)	1c		
		d	Cap	ital work-in-progress	1d		
		e	Tota	ıl (1c+1d)			1e
	2	Inv	estm	ents			
		a	Lon	g-term investments			
			i	In ve stment 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 + i	v + v + vi +	vii)	aviii
<u>s</u>		b	-	rt-term investments			
APPLICATION OF FUNDS			i	Equity instruments			
F F				A Listed equities	iA		
×				B Unlisted equities	iB		
				C Total	iC		
IC/			ii	Preference shares	ii		
			iii	Government or trust securities	iii		
~			<del></del>	De benture or bonds	iv		
			v	Mutualfunds	v		
			_	Others	vi		
			-	Total Short-term investments (iC+ii+iii+	iv+v+vi)		bvii
		+		ll investments (aviii + bvii)			2c
	3	+	_	assets, loans and advances			
		a	_	rent assets			
1			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		
				Stores/consumables including packing	iE		
				material F Loose tools	iF		
				G Others	iG		
					110		iH
			ii	H Total (iA+iB+iC+iD+iE+iF+iG) Sundry Debtors			
			<u> </u>	A Outstanding for more than one year	iiA		
				B Others	iiB		
				C Total Sundry Debtors	ļ'10		iiC
				C Total Sulldry Deniols			

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				iii e	C ash and bank balances					
					A Balance with banks		iiiA			
					B Cash-in-hand		iiiB			
					C Others		iiiC			
					D Total Cash and cash equivalents (iiiA + ii				iiiD	
				iv Other Current Assets			nc)		aiv	
				$\vdash$	Total current assets (iH +iiC + iiiD + aiv)			av		
			b	-	is and advances					
			ь		Advances recoverable in cash or in kind or					
					for value to be received	bi				
					Deposits, loans and advances to corporate and others	bii				
				-	Balance with Revenue Authorities	biii				
				$\vdash$	Total (bi + bii + biii)				biv	
				$\longrightarrow$	Loans and advances included in biv which is					
				H	a for the purpose of business or profession	va				
					not for the numose of husiness or	$\vdash$				
					b profession	vb				
			с	Total	l (av + biv)				3с	
			d	-	rent liabilities and provisions					
				i	Currentliabilities					
					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 In come received in advance	iΕ				
					F Otherpayables	iF				
				Ш	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)				iiΕ	
				iii	Total (iE+iiD)				diii	
			e	Net c	current assets (3c – diii)				3e	
		4	я	Misc	e llaneous expenditure not written off or	4a				
		_		adjus						
					rred tax asset t balance in Profit and loss account/	4b				
			c		ulated balance 4c					
			d	Total	Total (4a + 4b + 4c)				4d	
	5 Total, application of funds (1e+2c+3e+4d)					5				
Ę	C In a case where regular books of account of business or profession are not maintained, furnish the following information as on 31 <sup>st</sup> day of March, 2024, in respect of business o									
CASE		turn prof			nowing information as on 31 day of March,	2024,	in respect of busine	es or		
NO ACCOUNT CASE		<u> </u>			of total sundry debtors			C1		
o <sub>N</sub>	2 Amount of total sundry creditors C					C2				



			3	Amount of total stock-in-trade	С3	
1			4	Amount of the cash balance	C4	

anuf: coun		ring	Manufacturing Account for the financial yeare maintained, otherwise fill items 62 to 66 d			a case where regular books of accou
1	Del	bits to	Manufacturing Account			
	A	Оре	ning Inventory			
		i	O pening stock of raw-material	i		
		ii	O pe ning stock of Work in progress	ii		
		iii	Total (i + ii)			Aiii
	В	Pur	chases (net of refunds and duty or tax, if an	ıy)		В
СГ		Dir	ect wages	С		
	D	Dir	ect expenses (Di + Dii + Diii)		D	
		i	Carriage inward	i		
		ii	Power and fuel	ii		
		iii	Other direct expenses	iii		-
	E	Fact	tory Overheads			
		i	In direct 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	Tota	al of Debits to Manufacturing Account (Aiii	+B+C+D-	⊦Evii)	F
2	Clo	sing	Stock			
	i R		v m aterial			
	ii Work-in-progress 2ii					
	Tot	al (2i	i +2 ii)		2	
3	Co	st of 0	Goods Produced – transferred to Trading Accoun	nt (1F-2)		3

Part A		ıdinş	5		ading Account for the financial year 202 nerwise fill items 62 to 66 as applicable)	<b>3-24</b> (fill ite	ns 4 to 12 in a casewhere	reg	ular books of account are maintained,
	4	Rev	e nu	e fr	om operations				
	Г	A	Sal	es/ (	Gross receipts of business (net of returns ar	nd refunds a	nd duty or tax, if any)		
			i	Sal	e of goods	i			
E		ĺ	ii	Sal	e of services	ii		1	
ACCOUNT			iii		neroperating revenues (specify nature a punt)	nd			
				a		iiia			
N.C.				b		iiib			
ZAD		ĺ		с	Total (iiia + iiib)	iiic			
Į į			iv	Tot	al (i + ii + iiic)	•		Aiv	v
S TC		В	B Gross receipts from Profession						
CREDITS TO TRADING		С	C Duties, taxes and cess received or receivable in respect of goods and services sold supplied						
5			i	Un	on Excise duties	i			
			ii	Sei	vice tax	ii			
			iii	VA	T/ Sales tax	iii			
			iv	Ce	ntral 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 (UTGS T)	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	Clo	sing S tock of Finished Goods	5		
	6	Tota	l of credits to Trading Account (4D + 5)		6	
	7	Ope	ning Stock of Finished Goods	7		
	8	Pur	chases (net of refunds and duty or tax, if any)		8	
	9	Dir	ct Expenses (9i + 9ii + 9iii)			9
		i	C arriage inward	i		
		ii	Power and fuel	ii		
		iii	O ther direct expenses Note: Row can be added as per the nature of Direct Expenses	iii		
<u> </u>	10	Dut	ies and taxes, paid or payable, in respect of goods and	l service	s purchased	
DEBITS TO TRADING ACCOUNT	П	i	Custom duty	10i		
VCC.		ii	Counter veiling duty	10ii		
NG.		iii	Special additional duty	10iii		
ξ.		iv	Union excise duty	10iv		
,0 TF		v	S e rvi ce tax	10v		
TSI		vi	VAT/ Sales tax	10vi		
DEBI		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		
		хi	Any other tax, paid or payable	10xi		
		xii	Total (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii +	10vi ii +	10ix + 10x + 10xi)	10xii
	11	Cos	t of goods produced – Transferred from Manufactur	ing Acco	unt	11
	12		ss Profit from Business/Professiontransferred to P i-11)	d Loss account (6-7-8-9-	12	
	12a	Tur	n over from Intraday Trading			12a
	12b	Inco	m e from Intraday Trading - transferred to Profit an	ccount	12b	

Part A-P	&L		Profit and Loss Account for the financial year 2 account are maintained, otherwise fill items 62 to 6			ase wh	iere regular books o
	13	Gros	s profittransferred from Trading Account (12+12b)	13			
IN	14	Othe	erincome				
ACCOUNT		i	Rent	i		1	
AC		ii	C om mission	ii			
AND LOSS		iii	Dividend income	iii			
DL		iv	Interest income	iv			
		v	Profit on sale of fixed assets	v			
PROFIT			Profit on saleof investment being securities charge able to Securities Transaction Tax (STT)	vi			
		vii	Profit on sale of other investment	vii			
CREDITS TO		viii	Gain (loss) on account of foreign exchange fluctuation u/s 43AA	viii			
		ı	Profit on conversion of inventory into capital asset u/s 28(via) (FMV of inventory as on the date of conversion)	ix			



		х	Agricultural income	x	1						
		-	Any other income (specify nature and amount)	A							
		XI			1						
			a .	xia	+						
			b	xib							
			c Total (xia+xib)	xic		1.4					
			Total of other income (i + ii + iii + iv + v + vi + vii + viii + i	x + x+	xic)	14xii					
	15	Total	of credits to profit and loss account (13+14xii)			15					
	16	Freig	ht outward		16						
	17	Cons	umption of stores and spare parts			17					
	18	Powe	r and fuel			18					
	19	Rent	3			19					
	20	Repa	irs to building			20					
	21	Repa	irs to m achinery			21					
	22	Com	pensation to employees	_							
		i	Salaries and wages	22i							
		ii	Bonus	22ii							
		iii	Re i mbur sement of medical expenses	22111							
		iv	Le ave encashment	22iv							
		v	Le ave travel benefits	22v							
1 1		vi	Contribution to approved superannuation fund	on tribution to approved superannuation fund 22vi							
1 1		vii	Contribution to recognised provident fund	22vii							
		viii	Contribution to recognised gratuity fund	22 viii							
		ix	Contribution to any other fund	22ix							
N			Any other benefit to employees in respect of which an	22x							
555		-	expenditure has been incurred	  22xi							
SS A			Whether any compensation, included in 22xi, paid to non-	ensation to employees (total of 22i to 22x)							
DEBITS TO PROFIT AND LOSS ACCOUNT		XII	residents	xiia	Yes / No						
I E			If Yes, amount paid to non-residents								
ROF	23	_	rance	1							
G		-	Me dical In surance	23i							
LS		ii	Life Insurance	2311							
DEB		iii	Keyman's Insurance	23111							
-		-	Other In surance including factory, office, car, goods, etc.	23iv							
		-	Total expenditure on insurance (23i + 23ii + 23iii + 23iv)			23v					
	-		xmen and staff welfare expenses			24					
	25	Enter	tainment		25						
	26	Hosp	itality		26						
[	27	Conf	erence		27						
[	28	Sales	$promotion\ including\ pu\ blicity\ (other\ than\ a\ dvertisement)$			28					
	29	Adve	rtisement			29					
	30	Com	mission								
[		i	Paid outside India, or paid in India to a non-resident								
1 1			other than a company or a foreign company								
		11	To others	ii							
		ii iii	To others Total (i + ii)			30iii					
	31	iii	Total (i + ii)			30111					
	31	iii Roya	Total (i + ii) Ity			30111					
	31	iii	Total (i + ii)	i		30111					



	iii	To	tal (i	+ii)	)														31iii	
32	Profe	ssio	nal/	Cons	sulta	ncy	fees/	Fe e 1	forte	chni	ical sei	rvices								
	Paid outside India, or paid in India to a non-resident																			
		_			a cor	mpaı	ıyor	a for	eign	com	pany		$\dashv$	-						
	ii	_	othe											ii						
	iii		tal (i																32111	
_	Hote			_			_	on foreign traveling									33			
_	_	_					an or	n fore	eign 1	trave	ling								34	
$\overline{}$	Forei					enses												35		
-															36					
37	• •															37				
38	Guest House expenses														38					
39	Club	expe	enses																39	
40	Festi	val c	elebr	ation	n e xp	pense	es												40	
41	Scho	larsh	ip																41	
42	Gift																		42	
43	Dona	tion																	43	
44	Rate	and	taxe	s, pa	id o	rpay	able	to G	over	nme	ntora	nyloca	ıl bod	y (e	xclu	ding	g taxes on inc	ome)		
	i	Uni	on ex	cise	duty	y							44i							
	ii	Ser	i ce t	ax									44ii							
	iii	VAT	/ Sa	les ta	ax								44ii	i						
	iv	Ces	s										44iv	/						
	v	Cen	tral	Good	ds &	Sen	i ce T	ax (C	CGS	T)			44v	+						
							es Ta						44vi	4vi						
							ervic				,		44vii 44vii							
	_	_	_								UTGS	T)								
					_						andC		44ix	+						
							•								14v-	+ 44	vi + 44vii + 4	4viii		
	X	+44i	x)																44x	
45	Aud	it fee	:																45	
46	Salar	y/Re	mun	erati	ion p	aid 1	o Pa	rtnei	rsof	the f	irm								46	
47	Othe	rex	ense	s (sp	ecifi	nati	ure a	ndan	no un	t)										
	i														i					
	ii													i	i					
	iii Total (i + ii)															47iii				
48										e pei	son, if	availa	ble, fo	r wl	iom	Bac	l Debt for am	ount of		
_	Rs. 1	lakh	or m	ore i	is cla	ıme	and	amo	unt)				48i(1)							
	i(2)	$\dashv$	$\dashv$	$\dashv$			$\vdash$	Н		$\vdash$	_		48i(2)	$\vdash$						
	i(3)	$\dashv$	$\dashv$	$\dashv$		$\vdash$	$\vdash$	H		$\vdash$			48i(3)	$\vdash$						
	i						s req	uired	l) To	tal			48i							
	_		(1)+4				110	kh\-	her	DA.	N/ Aad	lhaar		_						
	ii												48ii							
	ii 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	Provi	sion	fork	oada	ndo	loub	tful d	lebts											49	
50	Othe	•																	50	
30				4	oct d	lanra	ciati	onar	ıd ta	xes[	15-(1	6 to 21	+222	ci + 2	23v	+24	to 29 + 30iii	+31iii	51	
51											+49+	=0							21	



			Paid outside	India ornaidin	In dia to a non-re	side.	nt other		_				
		i		any or to a foreig		sidei	nt omer	i					
		ii	To others	,	, co			ii				1	
			Total (i+ii)						_			52111	
		-										$\vdash$	
	_	<u> </u>	reciation and a									53	
	54	Net	profit before to	axes (51 – 52iii –	53)							54	
PROVISIONS PROVISION FOR TAX AND APPROPRIATIONS	55	Pro	vision for curre	ent tax								55	
ISI A	56	Pro	vision for Defe	rred Tax								56	
RO P	57	Pro	fit aftertax (54	5556)								57	
4SP	58	Bal	ance brought fo	orward from pre	vious year							58	
SIO.	59	Am	ount available	for appropriatio	n (57 + 58)							59	
XA	60	Trai	sferred to res	erves and surplu	IS							60	
PR T	61	Bal	ance carried t	o balance shee	et in proprietor	's ac	count (5	9 – 60	0)			61	
	62	CO	MPUTATIO N	OFPRESUMPT	TVEBUSINESS	INC	OMEUN	DER S	SEC T	ION	44AD (Only		
		_			other than LLP								
				Name of Busin			iness cod	_				riptio	n
					eipts (iA+iB+iC							62i	
		Н			of 62i then the l or a/c payee ba				i A	I to K	s. 3 Crores.)		
					r other prescribe				'A				
				efore specified									
			B Receipts in	ı Cash					iB				
			C Any mode	other than A a	nd B				iC				
		(ii)			section 44AD (i							62ii	
					nt claimed to h	ave t	been ear	ned,	iiA				
			whichever					$\rightarrow$		<u> </u>			
				3 + 621C), or th iichever is higl	ie amount clain	nea	to nave b	een	iiB				
			earneu, wi	ilchevel is higi	iiei								
		NO	TE Tel	!- ! ab ab a		60	D'	4- (T					
				is iess inan ine ai Lit under section		j Gro	ss Receip	is/1 ur	nove	r, u is	тапааногу но	main	ntain books of account
PRESUMPTIVE INCOME CASES			nave a rare and	in much sconon									
C.A.	63	CO	MPUTATIO N	OFPRESUMPT	IVEINCOMEF	ROM	M PROFE	SSIO	NS U	NDEF	SECTION		
ME					ship Firm other t	han l							
CO		_	NO.	Name of Bu		Ц,		iness					ription
<u>Z</u>					Rs. 50 Lakh, how d to Rs. 75 Lakh)		11 631B 1s	less th	an or	equa	l to 5% of 631	63i	
E		-			e or a/c payee ban		aft or ban	k elec	troni	c clear	ring system	iA	
14 I					ctronic modes rec								
1 5		П	B Receipts i	n Cash								iВ	
ES		-		e other than A a 1								iC	
					tion 44ADA (50%	% of 6	63i, orthe	amou	ınt cl	aimed	to have been	63ii	
				hever is higher		it ic :	wa adato	n to se	ainta	in had	ks of account	and I	iave a tax audit under
			on 44AB	is icos indit 30 70	o, aross Receipts,	, 1.5 /		, w m	urtill	500	oj account	anu I	u iun unuu nillei
	64	ı		OF PRESUME	TIVE INCOME	FR	OM GO	ODS	CAF	RRIA	GES UNDER		
			TION 44AE										
		SR.	NO.	Name of Bu	siness		Busi	iness	code			Desc	cription
		<u> </u>	<u> </u>					. 1=		4-			
			Registration	Whether owned/leased/	Tonnage capacity of		umber of onths for				income u/s he goods		
			carriage	hired	goods carriage		ontus 101 ich good		77Al	carri			
			<u>carriage</u>		(in MT)				mpu		Rs.1000 per		
						own	ed/lease	d to	n pe	r moi	ith in case		
						. –	ired by				ds 12MT, or		
						<u>a</u>	ssessee				0 per month)		
											t claimed to ually earned,		
											uany earneo, is higher		
		$\Box$						<u> </u>	· mrci	cvel	13 HIGHET		

[भाग II-खण्ड 3(i)] भारत का राजपत्र असाधारण :

TAXMANN

Tax & Corporate Laws of INDIA

(2) (5) (1) (3) (4) (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 (tv) 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. 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) 1 Through a/c payee chequeor a/c payee bank draft or bank electronic clearing system or other prescribed electronic a1 modes received before specified date NO ACCOUNT CASE 2 Any other mode a2 b Gross profit ib c Expenses iε 65i d Net profit (ii) For assessee carrying on Profession a Gross receipts (a1 + a2) iia 1 Through a/c payee chequeor a/c payee bank draft or bank a1 electronic clearing system or other prescribed electronic modes received before specified date 2 Any other mode a2 b Gross profit iib c Expenses iic d Net profit 65ii (iii) Total profit (65i + 65ii) 65iii 66 i Turnover from speculative activity 66i 66ii ii Gross Profit 66iii iii Expenditure, if any iv Net income from speculative activity (66ii-- 66iii) 66iv

Part A- 0	ΟI	$\textbf{Other In formation} \ (\textit{mandatory if liable for audit under section 44AB, for others, fill if applicable})$	
	1	Method of accounting employed in the previous year (Tick) ☑ ☐ mercantile ☐ cash	
	2	(s there any change in method of accounting (Tick) ☑ □ Yes □ 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 3a Schedule ICDS]	
NOI	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 3b Schedule ICDS]	
TAT	4	Method of valuation of closing stock employed in the previous year	
OTHER INFORMATION		Raw Material (if at cost or market rates, whichever is less write 1, if at cost, write 2, if at market rate, write 3)	
ER IN		b   Fin ished goods (if at cost ormarket rates, whichever is less write 1, if at cost, write 2, if at market rate, write 3)	
Ħ		c Is there any change in stock valuation method (Tick) ☑ ☐ Yes ☐ No	
0		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 5a	



b	the proforma credits, drawbacks, refund of duty of			
	customs or excise or service tax, or refund of sales tax or value addedtax, or refund of GST, where	5b		
	such credits, drawbacks or refunds are admitted as	30		
	due by the authorities concerned			
с	escalation claims accepted during the previous year	5c		
⊢	any other item of income	5d		
e	capital receipt, if any	5e		
f	Total of amounts not credited to profit and loss accou		a+5h+5c+5d+5e)	5f
Δn	nounts debited to the profit and loss account, to the ex			
	due to non-fulfilment of condition specified in relevan			
т	Premium paid for insurance against risk of damage			
a	or destruction of stocks or store [36(1)(i)]	6a		
b	Pre mium paid for insurance on the health of employees [36(1)(ib)]	6b		
	Any sum paidto an employee as bonus or			
c	commission for services rendered, where such sum	6c		
1	was otherwise payable to him as profits or dividend	oc.		
L	[36(1)(ii)]			
d	Any amount of interest paid in respect of borrowed	6d		
$\vdash$	capital [36(1)(iii)]			
e	Amount of discount on a zero-coupon bond [36(1)(iiia)]	6e		
f	Amount of contributions to a recognised provident	6f		
_	fund [36(1)(iv)]			
g	Amount of contributions to an approved superannuation fund [36(1)(iv)]	6g		
_	Amount of contribution to a pension scheme			
h	referred to in section 80CCD [36(1)(iva)]	6h		
,	Amount of contributions to an approved gratuity	<i>c</i> :		
i	fund [36(1)(v)]	6i		
j	Amount of contributions to any other fund	6j		
_	Any sum received from employees as contribution to			
	any provident fund or superannuation fund or any			
k	fund set up under ESI Act or any other fund for the welfare of employees to the extent not credited to the	6k		
	employees account on or before the due date			
	[36(1)(va)]			
1	Amount of bad and doubtful debts [36(1)(vii)]	61		
m	Provision for bad and doubtful debts [36(1)(viia)]	6m		
_	Amount transferred to any special reserve	6n		
n	[36(1)(viii)]	on		
0	Expenditure for the purposes of promoting family	60		
Ĺ	planning amongst employees [36(1)(ix)]			
_	Amount of securities transaction paid in respect of	6		
P	transaction in securities if such income is not included in business income [36(1)(xv)]	6p		
_	Marked to market loss or other expected loss as			
q	computed in accordance with the ICDS notified u/s	6q		
Ι.	145(2) [36(1)(xviii)]	•		
r	Expenditure for purchase of sugarcane in excess of	6r		
Ļ	the government approved price [36(1)(xvii)]	01		
s	Any other disallowance	6s		
t	Total amount disallowable under section 36 (total of			6t
u	Total number of employees employed by the co	mpa	ny (mandatory in case	
L"	company has recognized Provident Fund)			
1	i deployed in India	i		
	ii de ployed outside In dia	ii		
	1 1			
	iii Total	iii		
An	iii Total  nounts debited to the profit and loss account, to the ex		i sallo wa ble u nder section	

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	_	_	3(1)] मारत का राजपत्र	_	सिवारण.	
	_	h	Expenditure of personal nature [37(1)]	7b		T
		$\vdash$	Expenditure laid out or expended wholly and			1
		1 C	exclusively NOT for the purpose of business or	7c		
			Expenditure on advertisement in any souvenir,			1
			brochure, tract, pamphlet or the like, published by a	7d		
		$\vdash$	political party [37(2B)]			
		e	Expenditure by way of penalty or fine for violation of any law for the time being in force	7 e		
		F	Any other penalty or fine	7 <b>f</b>		
			Expenditure incurred for any purpose which is an	/1		
			offence or which is prohibited by law	7g		
			Amount of any liability of a contingent nature	7h		1
		-	Any other amount not allowable under section 37	7i		1
		_	Total amount disallowable under section 37 (total of 7	a to	7i)	7j
	8	Ť	Amounts debited to the profit and loss account, to the	exte	nt disallowable under	
		A.	section 40			
			Amount disallowable under section 40 (a)(i), on			
			1 1 1 1 1	Aa		
			Chapter XVII-B Amount disallowable under section 40(a)(ia) on			
			b account of non-compliance with the provisions of	Ab		
			Chapter XVII-B			
			Amount disallowable under section 40 (a)(ib), on			
			c account of non-compliance with the provisions of	Ac		
			Chapter VIII of the Finance Act, 2016 Amount disallowable under section 40(a)(iii) on			
			d account of non-compliance with the provisions of	Ad		
			Chapter XVII-B			
			Amount of tax or rate levied or assessed on the	Ae		
			basis of profits [40(a)(ii)]			
			f Amount paid as wealth tax [40(a)(iia)]	Af		
			Amount paid by way of royalty, license fee,			
			service fee etc. as per section 40(a)(iib)  Amount of interest, salary, bonus, commission or	Ag		
			h remuneration paid to any partner or member	Ah		
			[40(b)]			
			i Any other disallowance	Ai		
			j Total amount disallowable under section 40(total o	fAa	to Ai)	8Aj
			Any amount disallowed under section 40 in any prece	ding	previous year but	0.7
		В.	allowable during the previous year		• •	8B
	9		ounts debited to the profit and loss account, to the ext	ent d	i sallo wa ble u nder section	
	_	40 <i>A</i>	<del>-</del>			
			Amounts paid to persons specified in section 40A(2)(b)	9a		
			Amount paid otherwise than by account payee			
			cheque or account payee bank draft or use of			
			electronic clearing system through a bank account or	9b		
			through such electronic mode as may be prescribed,			
		-	disallowable under section 40A(3)	0 -		
			Provision for payment of gratuity [40A(7)]	9 c		
			any sum paid by the assessee as an employer for setting up or as contribution to any fund, trust,			
		d	company, AOP, or BOI or society or any other	9d		
			institution [40A(9)]			
			Marked tomarketloss or other expected loss except	9e		
		L	as allowable u/s 36(1)(xviii) [40A(13)]			
		f	Any other disallowance	9f		
		g	Total amount disallowable under section 40A			9g
	10	An	y amount disallowed under section 43B in any precedii	ngpr	evious year but	
[	10		owable during the previous year			
			Any sum in the nature of tax, duty, cess or fee under	10a		
		_	any law			



		Any sum payable by way of contribution to any provident fundor superannuation fund or gratuity fund or any other fund for the welfare of emplovees	10b		
	_	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		
		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			
	e	Any sum payable as interest on any loan or borrowing from any scheduled bank or a co- operative bankotherthan a primary agricultural credit society or a primary co-operative agricultural and rural development bank	10e		
Ш	f	Any sum payable towards leave encashment	10f		
	g	Any sum payable to the Indian Railways for the use of railway assets	10g		
		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 10	a to	10h)	101
		y amount debited to profit and loss account of the pre	vious	year but disallowable	
11		dersection 43B			
		Any sum in the nature of tax, duty, cess or fee under any law	11a		
		Any sum payable by way of contribution to any provident fundor superannuation fund or gratuity fund or any other fund for the welfare of employees	11b		
		Any sum payable to an employee as bonus or commission for services rendered	11c		
		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		
		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			
		Any sum payable as interest on any loan or borrowing from any scheduled bank or a co- operative bankotherthan a primary agricultural credit society or a primary co-operative agricultural and rural development bank	11e		
	f	Any sum payable towards leave encashment	11f		
		Any sum payable to the Indian Railways for the use of railway assets	11g		
		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 o	f 11a	to 11h)	11i
12		ount of credit outstanding in the accounts in respect o			
Н	a	Union Excise Duty	12a		
			124		
		Service tax	12b		

[भाग II-खण्ड 3(i)] भारत का राजपत्र असाधारण :

16 Amount of expenditure disallowed u/s 14A

loss account (net)

TAXMA

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)	12
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

Whether assessee is exercising option under subsection 2A of section 92CETick) 

7 □ Yes □ No

[If yes , please fill schedule TPSA]

15

16

17

4.1		Quantitative details (mandatory if liable for audit under section 44AB)		
tA-C	δD	Quantitative details (manaatory if hable for dualt under section 44AB)		
(a	a) In t	he case of a trading concern		
	1	O pening stock	1	
	2	Purch ase during the previous year	2	
	3	Sales during the previous year	3	
	4	Closing stock	4	
	5	Shortage/excess, if any	5	
(t	b) In t	h e case of a manufacturing concern		
Г	6	Raw materials		
		a O pening stock	6a	
		b Purch ases 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	
	$\vdash$	h Shortage/excess, if any	6h	
	7	Finished products/ By-products		
		a opening stock	7a	
		b purchase during the previous year	7b	
	- 1		7c	
		c quantity manufactured during the previous year		
		d sales during the previous year	7d	



## $\underline{S\,C\,HEDULES\,\,TO\,\,THE\,RETURN\,FO\,RM\,(FILL\,AS\,\,APPLIC\,ABLE)}$

Sched	ıle l	ΗP	Details of In co	me from House Pi	operty	(P.	lease	refer in	struc	ctio	ns) (	Dro	p dov	vn to	be p	orov	ride	d ina	licati	ng ov	vnership o
		Add	lress of property 1		Town/	Ci	ty					-	State	(	Cour	ıtry	PIN	I Co	de/Z	ip co	de
	1											1						П	$\neg$	$\neg$	1
		T- 41			N- /	: 6 (	N/EC	"1	4		- 11 -		- 3-4-	-:1-\				Ш	$\perp$		
		is ti	he property co-owned	ir 🗆 Yes 🗆	NO (	11	1 ES	"pleas	ееп	erı	ono	win	gaeta	alis)							
		Ass	e ssee's pe rcentage of	share in the prope	rty %																
		Naı	ne ofother Co-owner	r(s)	PAN/A	Aad	h aar	No. of	Co-c	wn	er (	(s)	Perce	ntag	ge Sl	iare	in I	Prop	erty (	(%)	
		I										$\dashv$									
		II										$\dashv$									
		l	k ☑ the applicable					No. of	Ten	ant(	(s)	]	PAN/	ΓAN							(s) (if TD
			ion]	Tenant(s) (if let	(Ple as	e se	e n ot	(e)							•	cred	lit i	is cla	ime	d)	
_			.e t ou t De e med let out	out)						_	_	$\dashv$	_	_	_	_	_	_			1
½			ee med iet out	π								1			1	1			1		ł
E E		$\vdash$	Gross rent received	orreceivable or le	ttablev	valı	ıe			_	_			+	+				ш		
HOUSE PROPERTY		A	(higher of the two, if the year)	let out for whole of	the yea	r; le	ower	of the t	wo if	let o	outj	forp	art of	1	a						
S		В	The amount of rent	which cannot be re	alized		1b														
유		С	Tax paid to local aut	horities			10														
		D	Total (1b+1c)				1d														
1		E	Annual value (1a – 1	d)										1	e						
1 1		F	Annual value of the p	property owned (o	wn per	cen	tage	share x	1e)					1	f						
		G	30% of 1f				1g														
1 1		н	Interest payable on b	oorrowed capital			1h														
		Ι	Total (1g+1h)											1	i						
		J	Arrears/Unrealised 1	rent received durin	ıg the y	ear	less	30%						1	j						
		K	In com e from house p											11	k						
			(fill up details separa	tely for each prop	erty)																
	2	Pas	s through income/ Lo	ss if any *										2	2						
	3		ome under the head " legative, take the figur				y" (11	k+2)						3	3						
	NO	TE	Furnishing of PAN	/Aadhaar No. of	tenan	t is	mai	dator	yif	tax	is	de d	u cte d	lun	der:	sect	ion	194	-IB.		
	110	, IE	Furnishing of TAN o	f tenantis m andat	oryift	ax	is de	ducted	u nde	erse	ecti	on 1	94-I.								
			C																		
Sched	_			on of income from						. G	1 1										
	A	FIO	m business or profess Profit before tax as p											· Sr	-		Т				
z		1	66(iv) of Part A-P&I	•	accoun	11 (1	cm .	4, 02(1	), 05	(11),	04(	1,,	05(111)	, cc		1					
[2]		Т	Net profit or loss fro	m speculative busi	ness in	clu	dedi	n 1 (en	er												
ES			ve sign in case of	loss) [Sl. No. 66i	v of Sc	hed	ule I	$^{2}$ &L]													
O.F.		2a								2a											
표																					
OR		$\vdash$	Net profit or Loss fr	om Specified Busin	iess ii/s	35	AD ii	ncluded	in	$\dashv$	_				$\dashv$						
S2 .		2b	1 (enter -ve sign in							2b											
E					1	a H	ouse	prope	rty	3a											
ISI					1	ьС	apit	al gain:	5	3b	_				$\exists$						
4 B			Income/receipts cr	edited to profit a	-	+		source	$\rightarrow$	3 c	$\vdash$				$\dashv$						
los I			loss account consider		. ⊢	-		nd inc	$\rightarrow$	_	$\vdash$				$\dashv$						
E.			of income or charge			+			,me		_				-						
NCOME FROM BUSINESS OR PROFESSION			ch argeable u/s 115Bl 115BBH	BG or chargeable	u/s c			than nd inc	ome	Scii											
Ž					١,	d lu	/s 11	5BBF	_	3d	$\Box$										

c Other sources ci Dividend income 3 ci Otherthan dividend incon d u/s 115BBF e u/s 115BBG

3e

भारतकाराजपत्र असाधारण: [भाग II-खण्ड 3(i)] u/s 115BBH (ne of Cost of Acquisition, if (Item No. A of 3f Schedule VDA) any) Profit or loss included in 1, which is referred to in section 44 AD. 44ADA/44AF/44B/44BB/44BBA/44DA/First schedule of 4a Income-tax Act(other than profit from life insurance business referred to in section 115B) (Dropdown to be provided) Profit and gains from life insurance business referred to in section 115B 4c Profit from activities covered under rule 7, 7A, 7B(1), 7B(1A) and 8 (Dropdown to be provided) 5 In come 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 Any other exempt income (specify n ature and amount) i Ci ii Cii iii Total (ci + cii) 5ciii d Total exempt income (5a + 5b + 5ciii) 5d 6 Balance (1-2a-2b-3a-3b-3c-3d-3e-- 3f - 4a - 4b - 4c - - 5d) 6 property b Capitalgains 7b c Othersources 7 c Expenses debited to profit and loss account considered under other heads of d u/s 115BBF 7d in come/related to income charge able u/s e u/s 115BBG 115BBF/or u/s 115BBG or u/s 115BBH u/s 115BBH other than 7f Cost of Acquisition) Expenses debited to profit and loss account which relate to exempt income Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A (16 of Part A-OI) 8 b 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 12 Depreciation allowable under Income-tax Act i Depreciation allowable under section 32(1)(ii) and 12i 32(1)(iia) (column 6 of Schedule-DEP) ii Depreciation allowable under section 32(1)(i) 12ii (Make your own computation refer Appendix-IA of IT iii Total (12i+12ii) l2iii 13 Profit or loss after adjustment for depreciation (10+11-12iii) 13 Amounts debited to the profit and loss account, to the extent disallowable under section 36 (6t of Part A-OI) Amounts debited to the profit and loss account, to the extent disallowable under section 37 (7j of Part A-OI) Amounts debited to the profit and loss account, to the extent disallowable under section 40 (8Aj of Part A-OI) Amounts debited to the profit and loss account, to the 17

18

20

extent disallowable under section 40A (9g of PartA-OI) Any amount debited to profit and loss account of the 18 previous year but disallowable under section 43B (11i of

Interest disallowable under section 23 of the Micro, Small 19 and Medium Enterprises Development Act, 2006
20 Deemed income under section 41



		ned income under section 32AC/ 32Al							
21		BA/35ABA/35ABB/ 35AC/ 40A(3A)/ 33A HD/ 80-IA	AC/ 72A/	21					
22		ned income under section 43CA		22	$\vdash$				
-	_	other item of addition under section 28 to 44	DB	23					
$\vdash$	Anv	other income not included in profit	and loss						
24	accou	int/any other expense not allowable (in	cluding	24					
- '	incor	ne from salary, commission, bonus and inter s in which assessee is a partner)	est from						
$\vdash$	_	ase in profit or decrease in loss on account	of ICDS						
25		stments and deviation in method of valuation		25					
		umn 3a + 4d of Part A- OI)							
26	Total	(14+15+16+17+18+19+20+21+22+3)	23+24+25)					26	
27	Dedu	ction allowable under section 32(1)(iii)		27					
		unt of deduction under section 35 or 35							
28		CD in excess of the amount debited to profit a int (item x(4) of Schedule ESR) (if amount de		28					
		r section 35 or 35 CCC or 35 CCD is lower than							
_		ed to P&L account, it will go to item 24)							
29		am ount disallowed under section 40 in any p ous year but allowable during the previous		29					
Ĺ	of Pa	rt A-OI)			$oldsymbol{ol}}}}}}}}}}}}}}}}}}$				
		amount disallowed under section 43E		•					
30		ding previous year but allowable during the (10i of Part A-O I)	previous	30					
31		other amount allowable as deduction		31					
<del></del>	<u> </u>	e ase in profit or increase in loss on account	of ICDS					1	
32		stments and deviation in method of valuation		32					
	_	umn 3b + 4e of Part A- O I)							
_	_	(27+28+29+30+31+32)						33	
$\vdash$	_	ne (13+26-33)						34	
35	Profi	ts and gains of business or profession deeme	d to be un	der -					
	i	Section 44AD [62(ii) of schedule]	35i						
	ii	Section 44ADA [63(ii) of schedule]	35ii						
	iii	Section 44AE [64(iv) of schedule]	35111					ļ	
	iv	Section 44B	35iv						
	v	Section 44BB	35v						
	vi	Section 44BBA	35vi						
	vii	Section 44DA	35 vii	(	item 4	of Form	3CE)		
	viii	First Schedule of Income-tax Act (other	35viii						
	_	than						25.	
$\vdash$		Total (35i to 35vi ii)	41 41.		1	·		35 ix	
36	busir							36	
37		rofit or loss from business or profession o fied business after applying rule 7A,7B or						A37	
L	appli	cable, enter same figure as in 36) (If loss take t							
	$\vdash$	come chargeable under Rule 7		_	37a				
	$\vdash$	eemed income chargeable under Rule ?			37b				
	$\vdash$	eemed income chargeable under Rule			37c				
	d De	eemed income chargeable under Rule ?	7B(1A)		37d				
	e De	eemed income chargeable under Rule 8	3	T	37e				
	f In	come other than Rule 7A, 7B & Rule 8 (Ite	m No. 3	5)	37f				
		nce of income deemed to be from agricultur							
38		A) and Rule 8 for the purpose of aggreg	ation of i	ncor	ne as	per Fina	nce Act	38	
Co	-	37a+37b+37c+37d+37e)] tion of income from speculative business							
	puta	aon or income irom speculative busilless							T
-	Not -	vo fit ox loss from speculative business	e neo fit	Loca		•			
39		rofit or loss from speculative business as per tions in accordance with section 28 to 44DB	r profit or	loss	accoun	t		39 40	

[भाग II—खण्ड 3(i)]



	41	Deductions in accordance v	vith section 28 to 44DB		41	
l	42	In come from speculative bu	siness (if loss, take the figure to 6xvii o	fschedule CFL)	B42	
С	Co	m putation of income from sp	ecified business under section 35AD			
	43	Net profit or loss from spec	ified business as per profit or loss acco	ount	43	
	44	Additions in accordance wi	th section 28 to 44DB		44	
	45		vith section 28 to 44DB (other than ded deduction u/s 35AD is claimed)	uction under section, - (i	45	
Ì	46	Profit or loss from specified	l business 43+44-45)		46	
	47	Deductions in accordance v	vith section 35AD(1)		47	
	48	ii of schedule CFL)	iness (46-47) (if loss, take the figure to		C48	
	49	Relevant clause of sub-section ( from drop down menu)	5) of section 35AD which covers the specifie	d business (to be selected	C49	
E	<u> </u>	37+B42+C48) ra-head set off of business lo				
	SI.	Type of Business income	Income of current year (Fill this column only if figure is zero or	Business loss set off	Business	income remaining af off
			(1)	(2)		(3) = (1) - (2)
	i	Loss to be set off (Fill this row only if figure is		(A37)		
	ii	In come from speculative business	(B42)			
	iii	In come from specified business	(C48)			
	iv	In come from life insurance business under section	(4b)			
	v	Total loss set off (ii + iii+iv	)			

Sched	ule I	DPM Depreciation on Plant and Munder any other section)	Iachinery (Other than assets o	n which full capital expendi	ture is allowable	as de duction
	1	Block of assets		Plant and machinery		
	2	Rate (%)	15	30	40	45
	İ		(i)	(ii)	(iii)	(iv)
	3a	Written down value on the first day of				
		previous year				
<b>-</b>	3b	Adjustment as per second proviso to				
E		sub-section (3) of section 115BAC				
=		(Refer to rule 5)				
DEPRECIATION ON PLANT AND MACHINERY	3	Total (3a + 3b)				
Į.	4	Additions for a period of 180 days or				
Ā		more in the previous year				
A Z	5	Consideration or other realization				
Ę		during the previous year out of 3 or 4				
¥	6	Amount on which depreciation at full				
I I		rate to be allowed (3+4 – 5) (enter 0, if				
NO.		result is negative)				
ž	7	Additions for a period of less than 180				
유		days in the previous year				
3	8	Consideration or other realizations				
E		during the year out of 7				
E E	9	Amount on which depreciation at half				
E		rate to be allowed (7 - 8) (enter 0, if				
_	_	result in negative)				
		Depreciation on 6 at full rate				
		Depreciation on 9 at half rate				
		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)	

Sched	ule l	DOA Depreciation on other assets	Other th	ian assets or	which full	canital ext	enditure is allow:	hle as deduction	)
DATEC		Block of assets					Furniture and	Intangible	Ships
	-					/	fittings	assets	
1	2	Rate (%)	Nil	5	10	40	10	25	20
İ	1		(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)
İ	3	Written down value on the first day of							
	ļ.	previous year							
	4	Additions for a period of 180 days or more in the previous year							
1	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,							
SIE	<u>_</u>	if result is negative) Additions for a period of less than 180							
DEPRECIATION ON OTHER ASSETS	′	days in the previous year							
l ≅	8	Consideration or other realizations							
🗎		during the year out of 7							
T	9	Amount on which depreciation at half							
NO		rate to be allowed (7-8) (enter 0, if							
ž	10	result in negative)							
ΙĔ		Depreciation on 6 at full rate Depreciation on 9 at half rate							
I M		Total depreciation* (10+11)							
ΙŽ		Depreciation disallowed undersection							
녈		38(2) of the I.T. Act (out of column 12)							
"	14	Net aggregate depreciation (12-13)							
İ	15	Proportionate aggregate depreciation							
		allowable in the event of succession,							
		amalgamation, demergeretc. (out of column 14)							
1	16	Expenditure incurred in connection							
	10	with transfer of asset/ assets							
	17	Capital gains/loss under section 50							
		(5 + 8 - 3 - 4 - 7 - 16) (enter negative only if							
	$\perp$	block ceases to exist)							
	18	Written down value on the last day of							
		previous year* (6+9-12) (enter 0 if result is negative)							
		result to riegulive/							

Schedule DEP

Summary of depreciation on assets (Other than assets on which full capital expenditure is allowable as deduction



		underany other section)				
SUMMARY OF	1	Plant and machinery				
DEPRECIATION ON ASSETS		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)	1 c			
		d Block entitled for depreciation @ 45 per cent (Schedule DPM - 17iv or 18iv as applicable)				
		e Total depreciation on plant and machinery (1a+1	b + 1	c+1d)	1 d	
i i	2	Building (notincluding land)				
		a Block entitled for depreciation @ 5 per cent (Schedule DOA-14ii or 15ii as applicable)	2 a			
		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-14ivor 15ivas applicable)	2 c			
		d Total depreciation on building (total of 2a + 2b + 2c	)		2d	
	3	Furniture and fittings (Schedule DOA - 14v or 15v as ap	plica	ble)	3	
	4	Intangible assets (Schedule DOA - 14vi or 15vi as applica	ible)		4	
	5	Ships (Schedule DOA- 14vii or 15vii as applicable)			5	
	6	Total depreciation ( 1e+2d+3+4+5)			6	

edu	le D	Deemed Capital Gains on sale of depreciab	le as sets		
1	Pla	nt 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		
	с	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	Bui	llding (not including land)			
	a	Block entitled for depreciation @ 5 per cent (Schedule DOA-17ii)	2 a		
	b	Block entitled for depreciation @ 10 per cent (Schedule DOA-17iii)	2b		
	с	Block entitled for depreciation @ 40 per cent (Schedule DOA-17iv)	2c		
	d	Total (2a + 2b + 2c)		2d	
3	Fur	niture and fittings (Schedule DOA-17v)		3	
4	Inta	angible assets (ScheduleDOA-17vi)		4	
l				ı I	
5	Shi	ps (Schedule DOA- 17vii)		5	

S	h edule	Expenditure (	Expenditure on scientific Research etc. (Deduction under section 35 or 35CCC or 35CCD)									
	SIN	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			
NO	TE   In case any deduction in Schedule RA.	is claimed under sections 35(1)(i	i) or35(1)(iia) or35(1)(iii) or 35	5(2AA), please provide the details as per

A	Sho	rt-1	term Ca	pital (	Gains (STCG) (Sud	o-items 4 & 5 are not app	licable for resider	nts)							
	1		rom sal ain)	e of la	nd or building or b	oth (fill up details separ	ately for each pr	operty)(in cas	e of co-ow	ner	ship, enter yo	ur sha	re of ca	pital	
					of purchase/ isition	DD/MM/YYYY	Date of sale/	ransfer	DD/MM	YY	YY				
	Г	ľ	a		i	Full value of considera	T	ai							
		r			ii	Value of property as pe	er stamp valuati	on authority		Ť	aii				
					iii	Full value of consider purpose of Capital G times (ai), take this fig		aiii							
		Γ	b		Deductions under	section 48									
		ľ			i	Reduction as per claus Rule 8AB	e (iii) of section	48 of the Act,	read with	T	bi				
					ii	Cost of acquisition wit	thout indexation			T	bii				
					iii	Cost of Improvement v	without indexatio	n			biii				
,					iv	Expenditure wholly an	d exclusively in	connection wi	th transfe	r	biv				
Short-term Capital Gains					v	Total (bi + bii + biii+bi	iv)				Bv				
Capit			c		Balance (aiii – bv	1					1¢				
rt-term			d		Deduction under	section 54G/54GA (Spec	ify details in item	D below)			1d				
SP			e		Short-term Capit	nl Gains on Immovable p	property (1c – 1d	1)							Ale
		L	f		In case of transfe	of immovable property	, please furnish (	he following	details (se	no					
					S.No.		PAN/Aadhaar No. of buyer(s)	Percentage share	Amoun	t	Address of property, Country code, ZIP code	Pin code	State		
				N	OTE ►	Furnishing of PAN/A quoted by buyer in the In case of more than or	documents.							A or is	
	2	F	rom slu	mp sa	le										
		T	A		i	Fair market value as p	er Rule 11UAE(	2)		2ai					
					ii	Fair market value as p	er Rule 11UAE(	3)		2 a i i					
					iii	Full value of considera	tion (higher of a	ii or aii)	1	aiii					
		Γ	В		Net worth of the u	nder taking or division				2b					

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3	From sale of e	equity share or unit	of equity oriented Mutual Fund (MF) or unit of a business trust o	n which STT	is paid under secti
3	111A or 115A	D(1)(b)(ii) proviso (fo			•
	a	Full value of consid	deration	3a	
	b	Deductions under s	ection 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		biv	
		v	Expenditure wholly and exclusively in connection with transfer  Total (i + ii + iii+iv)		
	c		, , ,	bv	
	C	Balance (3a – bv)		3 c	
	d	3 months prior to	ed u/s 94(7) or 94(8)- for example if asset bought/acquired within record date and dividend/income/bonus units are received, then	3d	
	e		sale of such asset to be ignored (Enter positive value only) gain on equity share or equity oriented MF (STT paid) (3c +3d)		
,	For NON-RES	SIDENT, not being a	an FII- from sale of shares or debentures of an Indian compa	any (to be co	mputed with fore
4	exchange adjus	stment under first p	roviso to section 48)		
	a	STCG on transacti	ons on which securities transaction tax (STT) is paid		
	b	STCG on transacti	ons on which securities transaction tax (STT) is not paid		
5	For NON-RES	IDENTS- from sale	of securities (other than those at A3 above) by an FII as per section	n 115AD	
	a	i	In case securities sold include shares of a company other than qu enter the following details	oted shares,	
			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	ic	
		ii	Gains (higher of a or b)  Full value of consideration in respect of securities other than	aii	
			unquoted shares		
		iii	Total (ic + ii)	aiii	
	b	Deductions under s	ection 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	
	1	v	Total (i + ii + iii+iv)	By	
				5c	
	c	Balance (5aiii – by	)		
	c		ved u/s 94(7) or 94(8)- for example if security bought/acquired	30	
	c d	Loss to be disallow		5d	
		Loss to be disallor within 3 months received, then loss value only)	ved u/s 94(7) or 94(8)- for example if security bought/acquired prior to record date and dividend/income/bonus units are	5d	
6	đ	Loss to be disallov within 3 months received, then loss value only) Short-term capital	ved u/s 94(7) or 94(8)- for example if security bought/acquired prior to record date and dividend/income/bonus units are arising out of sale of such security to be ignored (Enter positive	5d	



_	1	l a						
		a	Full value of consideration unquoted shares	received/receivable	in respect	ia		
		b	Fair market value of unquo prescribed manner	ted shares determin	ned in the	ib		
		c	Full value of consideration	in respect of unquo	ted shares	+		1
			adopted as per section 50C.	A for the purpose of	f Capital	ic		
		ii Full	Gains (higher of a or b) I value of consideration in res	nect of assets other	than	_		1
			uoted shares	peer or assets other		aii		
		iii Tot	al (ic + ii)			aiii		1
	В	Deductions under section	on 48					1
			luction as per clause (iii) of se	ection 48 of the Act,	read with	bi		1
		ii	st of acquisition without index	ation		Bii		1
		iii Cos	st of Improvement without ind	lexation		Biii		1
		iv Exp	enditure wholly and exclusive	ely in connection wi	th transfer	biv		1
		v Tot	al (i + ii + iii+iv)			bv		1
	С	Balance (6aiii – bv)				6с		1
			y/unit) loss to be disallowed u					ł
	D		d within 3 months pr units are received, then loss a					l
		to be ignored (Enter po	sitive value only)					
	E	Deemed short term cap	ital gains on depreciable asse	ts (6 of schedule-D	CG)	6e		1
								1
	f	Deduction under sectio	n 54G/54GA			6f		l
a	g Amount deeme Whether any a	STCG on assets other to de to be short term capita	than at Al or A2 or A3 or A4 il gains pital gain on asset transferi			()	was deposited in the	4
a	g Amount deeme Whether any a Capital Gains	STCG on assets other to be short term capital amount of unutilized ca	than at Al or A2 or A3 or A4 al gains pital gain on asset transfer due date for that year? , then provide the details belo	red during the prev	rious years	shown below	was deposited in the  Amount not used for new asset or remaine unutilized in Capita gains account (X)	1
a	g  Amount deeme  Whether any a  Capital Gains  □ Yes □ No	STCG on assets other individual of the short term capital individual of the short term capital individual of the short term capital of the short ter	than at Al or A2 or A3 or A4 il gains pital gain on asset transfer due date for that year? , then provide the details belo a Section under which deduction claimed in that	w  New asset ac  Previous year in which asset acquired/constru	vious years equired/con	shown below	Amount not used for new asset or remaine unutilized in Capita gains account (X)	1
a	g  Amount deeme  Whether any a  Capital Gains  □ Yes □ No	STCG on assets other individual of the short term capital individual of the short term capital individual of the short term capital of the short ter	than at Al or A2 or A3 or A4 il gains pital gain on asset transfer due date for that year? , then provide the details belo a Section under which deduction claimed in that	New asset ac	vious years equired/con	shown below	Amount not used for new asset or remaine unutilized in Capita gains account (X)	1
a	g Amount deeme Whether any a Capital Gains Ves No	STCG on assets other id to be short term capits imount of unutilized ca Accounts Scheme within In Not applicable. If yes  Previous year in which asset transferred	than at A1 or A2 or A3 or A4 al gains pital gain on asset transfer due date for that year? , then provide the details belo Section under which deduction claimed in that year	w  New asset ac  Previous year in which asset acquired/constru	vious years equired/con	shown below	Amount not used for new asset or remaine unutilized in Capita gains account (X)	i
a	g Amount deeme Whether any a Capital Gains Ves No Sl.	STCG on assets other d to be short term capita imount of unutilized ca Accounts Scheme within Not applicable. If yes  Previous year in which asset transferred	than at A1 or A2 or A3 or A4 al gains pital gain on asset transferi due date for that year? , then provide the details belo Section under which deduction claimed in that year  54G/54GA	w  New asset ac  Previous year in which asset acquired/constru	vious years equired/con	shown below	Amount not used for new asset or remaine unutilized in Capita gains account (X)	1
a	g Amount deeme Whether any a Capital Gains Yes No St.	STCG on assets other d to be short term capita mount of unutilized ca Accounts Scheme within Not applicable. If yes  Previous year in which asset transferred  2020-21 2021-22 2022-23	than at Al or A2 or A3 or A4 al gains pital gain on asset transferi due date for that year? , then provide the details belo  Section under which deduction claimed in that year  54G/54GA	New asset ac  Previous year in which asset acquired/constru cted	vious years equired/con	shown below	Amount not used for new asset or remaine unutilized in Capita gains account (X)	1
b	g Amount deeme Whether any a Capital Gains Ves No Sl.  i ii iii Amount deeme	STCG on assets other individual of the short term capital amount of unutilized ca Accounts Scheme within in the count of the state of the short term capital asset transferred asset transferred 2020-21 2021-22 2022-23 and to be short term capital assets of the short term capital and the shor	than at Al or A2 or A3 or A4 al gains pital gain on asset transferd due date for that year? , then provide the details belo  Section under which deduction claimed in that year  \$4G/54GA  \$4G/54GA	New asset ac  Previous year in which asset acquired/constru cted  than at 'a'	cquired/con	shown below istructed	Amount not used for new asset or remaine unutilized in Capita gains account (X)	1
b	g Amount deeme Whether any a Capital Gains Ves No Sl.  i ii iii Amount deeme	STCG on assets other individual of the short term capital amount of unutilized ca Accounts Scheme within in the count of the state of the short term capital asset transferred asset transferred 2020-21 2021-22 2022-23 and to be short term capital assets of the short term capital and the shor	than at Al or A2 or A3 or A4 al gains pital gain on asset transferi due date for that year? , then provide the details belo al Section under which deduction claimed in that year  \$4G/\$4GA \$4G/\$4GA \$4G/\$4GA	New asset ac  Previous year in which asset acquired/constru cted  than at 'a'	cquired/con	shown below istructed	Amount not used for new asset or remaine unutilized in Capita gains account (X)	i
b	g Amount deeme Whether any a Capital Gains Yes \cap No Sl.  i ii iii Amount deeme	STCG on assets other in the control of the short term capital amount of unutilized ca Accounts Scheme within In Not applicable. If yes  Previous year in which asset transferred  2020-21  2021-22  2022-23  d to be short term capital to be short term capital	than at Al or A2 or A3 or A4 al gains pital gain on asset transferdue date for that year? , then provide the details belo Section under which deduction claimed in that year  \$4G/54GA \$4G/54GA \$4G/54GA 11 gains u/s \$4G/54GA, other al gains as per Section 45(4) re	New asset ac  Previous year in which asset acquired/constru cted  than at 'a'	cquired/con	shown below istructed	Amount not used for new asset or remaine unutilized in Capita gains account (X)	1
b c	g Amount deeme Whether any a Capital Gains Ves No Sl.  i ii iii Amount deeme	STCG on assets other indices of the short term capital amount of unutilized ca Accounts Scheme within Indices of the short term capital asset transferred  2020-21 2021-22 2022-23 20 to be short term capital of the short term c	than at A1 or A2 or A3 or A4 al gains  pital gain on asset transferi due date for that year? ,then provide the details belo  Section under which deduction claimed in that year  \$4G/\$4GA  \$4G/\$4GA  \$4G/\$4GA  \$4G/\$4GA  al gains u/s \$4G/\$4GA, other al gains as per Section 45(4) relationship in the section 45(4) re	New asset ac  Previous year in which asset acquired/constructed  than at 'a'  and with Section 9B	equired/con Amount u Capital G	shown below	Amount not used for new asset or remaine unutilized in Capita gains account (X)	11
b c	g Amount deeme Whether any a Capital Gains Ves No Sl.  i ii iii Amount deeme	STCG on assets other in the dot of the short term capital imount of unutilized can account Scheme within the state of the state of the state of the saset transferred.  Previous year in which asset transferred.  2020-21  2021-22  2022-23  d to be short term capital term capital to be short term capital term capi	than at Al or A2 or A3 or A4 al gains pital gain on asset transferdue date for that year? , then provide the details belo Section under which deduction claimed in that year  54G/54GA  54G/54GA  14 gains u/s 54G/54GA, other al gains u/s 54G/54GA, other all gains as per Section 45(4) ru	New asset ac  New asset ac  Previous year in which asset acquired/constru cted  than at 'a' ead with Section 9B	equired/con Amount u Capital G	shown below	Amount not used for new asset or remaine unutilized in Capita gains account (X)	11
b c	g Amount deeme Whether any a Capital Gains Ves No Sl.  i ii iii Amount deeme	STCG on assets other individual of the short term capital mount of unutilized ca Accounts Scheme within Individual of the saset transferred.  Previous year in which asset transferred.  2020-21  2021-22  2022-23  do to be short term capital term capital to be short term capital term capit	than at A1 or A2 or A3 or A4 al gains  pital gain on asset transferi due date for that year? ,then provide the details belo  Section under which deduction claimed in that year  \$4G/\$4GA  \$4G/\$4GA  \$4G/\$4GA  \$4G/\$4GA  al gains u/s \$4G/\$4GA, other al gains as per Section 45(4) relationship in the section 45(4) re	New asset ac  Previous year in which asset acquired/constru cted  than at 'a' ead with Section 9B	equired/con Amount u Capital G	shown below	Amount not used for new asset or remaine unutilized in Capita gains account (X)	i

[भाग II—खण्ड 3(i)] भारत का राजपत्र असाधारण :

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Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable at applicable rates A8c Amount of STCG included in A1 – A8 but claimed as not chargeable to tax or chargeable at special rates in India as per DTAA Rate as per Treaty Country Applicable rate TRC (enter NIL, if Rate as per name & Code [lower of (6) or (9)] Sl. No. tof A8 above in of of I.T. obtained I.T. Act which included DTAA (Y/N) harge (1) (2) (10) (3) (4) (5) (6) (7) (8) I II Total amount of STCG claimed as not chargeable to tax in India as per DTAA A9a Total amount of STCG claimed as chargeable to tax at special rates in India as per DTAA 10 Total Short-term Capital Gain (Ale+ A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7 + A8-A9a) Long-term capital gain (LTCG) (Sub-items 6,7&8 are not applicable for residents) 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 sale/transfer Date of purchase/ acquisition | DD/MM/YYYY DD/MM/YYYY Full value of consideration received/receivable ii Value of property as per stamp valuation authority aii 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)] Deductions under section 48 Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB of the Rules bi Cost of acquisition bii ii iia Cost of acquisition with indexation biia Long-term Capital Gains iib 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 1c Deduction under section 54EC/54G/54GA (Specify details in item D below)

Long-term Capital Gains on Immovable property (1c – 1d)

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 o property, Country code ZIP code	Pin	State
	N	OTE <b>►</b>	Furnishing of PAN/A quoted by buyer in th In case of more than	e documents.					
2 F	rom slumpsa	le							
		i	Fair market value as	per Rule 11UAE(	2)		2ai		
	a	ii	Fair market value as	per Rule 11UAE	(3)		2aii		
		iii	Full value of conside	ration (higher of	ai or aii)		2 a i i i		
	b	Net worth of the u	nder taking or divisior	1			2b		
	c	Balance (2aiii – 21	b)				2 c		
	d	Deduction u/s 54E	С				2d		
	e	Long term capital	gains from slump sale	(2c-2d)					
3 F	rom sale of b	onds or debenture (d	other than capital inde	xed bonds issued	by Governn	ient)			
$\top$	a	Full value of consi	deration				3a		
F	b	Deductions under	section 48						
F		i	Reduction as per clau with rule 8AB of the		48 of the A	ct, read	bi		
		ii	Cost of acquisition w				bii		
		iii	Cost of improvement	without indexation	n		biii		
		iv	Expenditure wholly a transfer	nd exclusively in	connection	with	Biv		
		v	Total (bi + bii +biii+b	iv)			bv		
F	c	LTCG on bonds or	r debenture - (3a-bv)						
4 F	rom sale of li	sted securities (othe	r than a unit) or zero c	oupon bonds when	re proviso u	ınder section l	12(1) is appl	icable	
$\dashv$	a	Full value of consi					4a		
F	b	Deductions under	section 48						
H		i	Reduction as per clau		48 of the A	ct, read	bi		
ŀ		Ii	with rule 8AB of the Cost of acquisition w				bii		
H		iii	Cost of improvement		n		biii		
H		iv	Expenditure wholly a			with	Biiv		
H		v	transfer Total (bi + bii +biii+b	iv)			by		
F	c	Long Term Capita	al Gains on assets at B						
5 F		   quity share in a com	pany or unit of equity	oriented fund or t	ınit of a bus	siness trust on	which STT i	s paid und	ler section
1	12A	aital Caine on agle	of capital assets at B5(0	ahumn 14 of o-b-	dula 112 A				
			of shares or debenture				foreign excha	nge adjus	tment und
0 fi	irst proviso to	section 48)							
F		ed without indexation	on benefit of, (i) unlisted securiti	as as narene 112.	(1)@ (ii) r	its referred in	sec 115AP	iii) handa	or GDR ~
			ies by FII as referred t		(* /≈, (11) dH	reretten III	113AD,	, bunds	or GDK

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	भागा । व	ਸਵ 2(:)1			Corpor
a   Identify   Interest   Interes	माग 11—ख	o∈ 3(1)]		भारतकाराजपत्र असाधारण:	2
respect of unquested shares    b   Tarmarker value of unquested shares desermined in the prescribed manner   c   Full value of consideration in respect of unquested shares adopted a per section \$9C. A for the purpose of ic Capital Caism (higher of a or b)   iii		a	i		
b   Salr market value of unquoted share determined in the prescribed manner    c   Fall value of consideration in respect of suspected shares adopted as per scales of SCA for the purpose of ic Capital Cains (sligher of a or b)  ii Full value of consideration in respect of securities other than unquoted shares  iii   Foral (iC+ii)   aiii    b   Deductions under section 48    Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB of the Relues    Cost of acquisition without indexation					
the prescribed manner   Temple   Temp			1	b Fair market value of unquoted shares determined in	1
harres adopted a per section SOCA for the purpose of   Capital Cains (higher of a or h)				the prescribed manner	
ii Full value of consideration in respect of securities other than unquoted shares iii [fotal (is - ii)] aiii  b Deductions under section 48 i with rule \$AB of the Rules iii Cost of acquisition without indexation bii iii Cost of acquisition without indexation biii iii Cost of improvement without indexation biii iv Expenditure wholly and exclusively in connection with pair variants v Transfer v Total (bi - bii - biii-biii-bity)  c Long-term Capital Gains on assets at 7 above in case of NON-RESIDENT (aiii-bv)  B For NON-RESIDENTS - From 1 also of equity share in a company or unit of equity oriented fund or unit of a business trust on which strusted to the pair of the pair				shares adopted as per section 50CA for the purpose of ic	
Bedictions under section 48			ii	Full value of consideration in respect of securities other than	
Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB of the Rules  ii Cost of acquisition without indexation  bii iii Cost of improvement without indexation  biii			iii	Total (ic + ii)	
with rule 8AB of the Rules  ii Cost of acquisition without indecation  bii iii Cost of improvement without indecation  by Expenditure wholly and exclusively in connection with transfer  v Total (bi = bii = biii = biii + biii)  c Long-term Capital Gains on assets at 7 above in case of NON-RESIDENT (alii-bv)  B 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 start is paid under scribed in 12A  Long-term Capital Gains on sale of capital assets at B8 (Column 14 of 115AD(1)(b)(dii) proviso)  9 From sale of assets where B1 to B8 above are not applicable  a 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 in respect of unquoted shares of a company other than provided shares of a company other than provided shares adopted as per section 50CA for the purpose of Capital Gains (higher of as or b)  ii Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of as or b)  ii Full value of consideration in respect of assets other than unquoted shares in in the provided shares adopted as per section 50CA for the purpose of Capital Gains (higher of as or b)  ii Full value of consideration in respect of assets other than unquoted shares in in the provided shares and provided shares are such as a company other share and provided shares in in the control of the Act, read with rule 8AB of the Rules  ii Cost of acquisition with indecation  bii Cost of acquisition with indecation  iv Expenditure wholly and exclusively in connection with third transfer  v Total (bi + bii + biii + biii)  c Balance (aiii - bv)  d Deduction under section \$4Di/\$4G/\$4GA (\$pects details interm D below)  e Long-term Capital Gains on asset transferred during the previous year shown below was deposited in the Capital Gains Accounts Scheme within due date for or that year.		b	Deductions under	section 48	ı
ii Cost of improvement without indexation  bii iii Cost of improvement without indexation  biii Expenditure wholly and exclusively in connection with transfer  v Total (bi + bii + biii+bii)  c Long-term Capital Gains on assets at 7 above in case of NON-RESIDENT (aiii-bv)  g 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 STI is paid under section 112 A  Long-term Capital Gains on sale of capital assets at B8 (Column 14 of 115AD(1)(b)(iii) provise)  9 From sale of assets where B1 to B8 above are not applicable  a i			i		1
iii Cost of improvement without indexation biii  Y Expenditure wholly and exclusively in connection with transfer  Y Total (bi + bii +biii-bii)  C Long-term Capital Gains on assets at 7 above in case of NON-RESIDENT (aiii-bv)  g For NON-RESIDENTS - From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A  Long-term Capital Gains on sale of capital assets at B8 (Column 14 of 115AD(1)(b)(iii) proviso)  9 From sale of assets where B1 to B8 above are not applicable  a i quoted shares, enter the following details  a [Full value of consideration received/receivable in in respect of ungoted shares by Fair market value of unquoted shares by Fair market value of unquoted shares enter the purpose of Consideration in respect of unquoted ic shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)  ii Full value of consideration in respect of unquoted ic shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)  ii Full value of consideration in respect of assets other than aii unquoted shares  iii Total (ic + ii) aiii  Cost of improvement with indexation biii  iii Cost of improvement with indexation  iv Expenditure wholly and exclusively in connection with transfer  Y Total (bi + bii +biii+bii)  c Balance (aiii - bv)  d Deduction under section \$4D(/54G/\$4GA (Specify details in team D below)  e Long-term Capital Gains on assets at B9 above (9c-9d)  10 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 Gain Accounts Scheme within de date for that year?    Ves   No   Not applicable. If yes, then provide the details below    Section ander subset   Section ander Scheme within decay for the public   Section ander subset   Section ander Scheme   Section ander Scheme   Section ander Scheme   Section ander Scheme   Section ander Scheme   Section ander Scheme   Section			ii		1
Expenditure wholly and exclusively in connection with bits transfer  V			iii		1
Total (bi + bii + bii				Expenditure wholly and exclusively in connection with	-
c Long-term Capital Gains on assets at 7 above in case of NON-RESIDENT (aiii-bv)  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 STI is paid under section 112A  Long-term Capital Gains on sale of capital a seets at BS (Column 14 of 115AD(1)(b)(iii) proviso)  9 From sale of assets where B1 to BS above are not applicable  a i [In case assets sold include shares of a company other than quoted shares expect of unquoted shares expect of unquoted shares expect of unquoted shares expect of unquoted shares expect of unquoted shares expect of unquoted shares expect of unquoted shares expect of consideration received/receivable in in the prescribed manner  c Full value of consideration in respect of unquoted ic shares adopted as per section 50 CA for the purpose of Capital Gains (higher of a or b)  iii Full value of consideration in respect of assets other than aii unquoted shares 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  ii Cost of acquisition with indexation biii  Cost of acquisition with indexation biii  iii Cost of improvement with indexation biii  c Expenditure wholly and exclusively in connection with biiv transfer v Total (bi + bii + biii+bii)  c Balance (aiii - by)  d Deduction under section 54D/54G/54GA (Spects) details initem D below)  e Long-term Capital Gains on assets at B9 above (9c-9d)  Amount deemed to be long-term capital gain on asset transferred during the previous year shown below was deposited in the a Capital Gains Accounts Scheme within dee date for that year?    Neel   No   Not applicable. If yes, then provide the details below   Amount not used for new   Section was a capital Gains accounts which   Amount not used for new   Section was   Section was   Section was   Section was   Section was   Section was   Section was   Section was   Section was   Section was   Section was   Section was   Section was   Section			v	transfer	┨
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 STI is paid under section 112A  Long-term Capital Gains on sale of capital assets at B8 (Column 14 of 115AD(1)(b)(iii) proviso)  9 From sale of assets where B1 to B8 above are not applicable  a			Long-term Canita		B 7
STI is paid under section 112A					12.
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 in respect of unquoted shares be Fair market value of unquoted shares determined in the prescribed manner  c Full value of consideration in respect of unquoted ic shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)  ii Full value of consideration in respect of assets other than unquoted shares  iii Total (ic + ii) atiii  b Deductions under section 48  i Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB of the Rules  ii Cost of acquisition with indexation  iii Cost of improvement with indexation  iv Expenditure wholly and exclusively in connection with transfer  v Total (bi + bii + biii+biiy)  by  d Deduction under section 54D/54G/54GA (Spectly details in item D below)  e Long-term Capital Gains on assets at B9 above (9c-9d)  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 a Capital Gains Accounts Scheme within due date for that year?    Yes   No   Not applicable. If yes, then provide the details below   Amount not used for new year shown below was deposited in the Section was near 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   Amount not used for new year shown below was deposited in the Capital Gains haccounts Scheme within due date for that year?	*	<u> </u>			B
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 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 50 CA for the purpose of Capital Gains (higher of a or b)  ii Full value of consideration in respect of assets other than unquoted shares iii Total (ic+ii)  b Deductions under section 48  i Reduction as per clause (iii) of section 48 of the Act, read bi with rule 8AB of the Rules  iii Cost of acquisition with indexation biii  iiii Cost of acquisition with indexation biii  iv Expenditure wholly and exclusively in connection with biiv transfer  v Total (bi + bii + biii + bii)  c Balance (aiii - bv)  d Deduction under section \$4D/54G/54GA (Spectfy details interm D below)  e Long-term Capital Gains on assets at B9 above (9c-9d)  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?    Yes   No   Not applicable. If yes, then provide the details below	-	Long-term Cap	oital Gains on sale	of capital assets at B8 (Column 14 of 115AD(1)(b)(iii) proviso)	_
	9		ssets where B1 to B		
Pespect of unquoted shares			i	quoted shares, enter the following details	
in the prescribed manner  c Full value of consideration in respect of unquoted shares adopted as per section 50 CA for the purpose of Capital Gains (higher of a or b)  ii Full value of consideration in respect of assets other than aii unquoted shares iii Total (ic + ii) aiii  b Deductions under section 48  i Reduction as per clause (iii) of section 48 of the Act, read bi with rule 8AB of the Rules  ii Cost of acquisition with indexation biii  cost of acquisition with indexation  iv Expenditure wholly and exclusively in connection with transfer  v Total (bi + bii + biii + biii)  by  c Balance (aiii - by)  d Deduction under section 54Dt/54G/54GA (Specify details in item D below)  e Long-term Capital Gains on assets at B9 above (9c-9d)  10 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 a Capital Gains Accounts Scheme within due date for that year?  Use No Not applicable. If yes, then provide the details below					
Shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)					
ii Full value of consideration in respect of assets other than aii unquoted shares 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 \$AB of the Rules  ii Cost of acquisition with indexation biii  cost of improvement with indexation biii  iv Expenditure wholly and exclusively in connection with transfer  v Total (bi + bii + biii + biii) bv  c Balance (aiii - bv)  d Deduction under section 54Di/54G/54GA (Specifi details initem D below) 9d  e Long-term Capital Gains on assets at B9 above (9c-9d)  10 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 a Capital Gains Accounts Scheme within due date for that year?  Use No No Not applicable. If yes, then provide the details below				shares adopted as per section 50CA for the	
iii Total (ic+ii) aiii  b Deductions under section 48  i Reduction as per clause (iii) of section 48 of the Act, read bi with rule \$AB of the Rules  ii Cost of acquisition with indexation biii  iii Cost of improvement with indexation biii  iv Expenditure wholly and exclusively in connection with transfer  v Total (bi + bii + biii+biv)  c Balance (aiii - bv)  d Deduction under section 54Di/54G/54GA (Specify details in titem D below)  e Long-term Capital Gains on assets at B9 above (9c-9d)  10 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 a Capital Gains Accounts Scheme within due date for that year?  Use No No Not applicable. If yes, then provide the details below			ii	Full value of consideration in respect of assets other than aii	1
i Reduction as per clause (iii) of section 48 of the Act, read bi with rule \$AB of the Rules  ii Cost of acquisition with indexation bii  iii Cost of improvement with indexation biii  iv Expenditure wholly and exclusively in connection with transfer  v Total (bi + bii + biii + biii)  c Balance (aiii - bv)  d Deduction under section \$4D\/54G\/54GA (Spect\(\beta\) details in item D below)  e Long-term Capital Gains on assets at B9 above (9c-9d)  10 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?  Use \(\sim No \substitute Not applicable. If yes, then provide the details below			iii		+
i Reduction as per clause (iii) of section 48 of the Act, read with rule \$AB of the Rules  ii Cost of acquisition with indexation bii  iii Cost of improvement with indexation  iv Expenditure wholly and exclusively in connection with transfer  V Total (bi + bii + biii+biv)  c Balance (aiii - bv)  d Deduction under section \$4D//\$4G/\$4GA (Spectfy details inttem D below)  e Long-term Capital Gains on assets at B9 above (9c-9d)  10 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?  Use No No Not applicable. If yes, then provide the details below		b	Deductions under	Section 48	1
iii Cost of acquisition with indexation biii  iii Cost of improvement with indexation biii  iv Expenditure wholly and exclusively in connection with biiv transfer  v Total (bi + bii + biii + biii)  c Balance (aiii - bv)  d Deduction under section 54D//54G/54GA (Specify details initiem D below)  e Long-term Capital Gains on assets at B9 above (9c-9d)  10 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?  Use No No Not applicable. If yes, then provide the details below				Reduction as per clause (iii) of section 48 of the Act, read bi	+
iii Cost of improvement with indexation  iv Expenditure wholly and exclusively in connection with biiv transfer  V Total (bi+bii+biii+biv)  by  d Deduction under section 54D//54G/54GA (Specify details initem D below)  e Long-term Capital Gains on assets at B9 above (9c-9d)  10 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?  Use \( \subseteq \text{No} \subseteq \text{No} \subseteq \text{No} \text{ then provide the details below} \)			ii	hii	-
iv Expenditure wholly and exclusively in connection with biliv transfer  V Total (bi + bii +biii+biv) bv  C Balance (aiii - bv) 9c  d Deduction under section 54Di/54G/54GA (Specify details initiem D below) 9d  e Long-term Capital Gains on assets at B9 above (9c-9d)  10 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 a Capital Gains Accounts Scheme within due date for that year?  Use \( \subseteq \text{No} \subseteq \text{No} \subseteq \text{Not applicable. If yes, then provide the details below} \)			iii	biii	-
Total (bi + bii +biii+biv)  c Balance (aiii - bv)  d Deduction under section 54D//54G/54GA (Specify details initem D below)  e Long-term Capital Gains on assets at B9 above (9c-9d)  10 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?  Use No No Not applicable. If yes, then provide the details below  Amount not used for new			iv	Expenditure wholly and exclusively in connection with biiv	+
C Balance (aiii – bv)  d Deduction under section 54D//54G/54GA (Specify details initem D below)  e Long-term Capital Gains on assets at B9 above (9c-9d)  10 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?  Use No No Not applicable. If yes, then provide the details below  Amount not used for new			v	by	-
d Deduction under section 54D//54G/\$4GA (Specify details initiem D below)  e Long-term Capital Gains on assets at B9 above (9c-9d)  10 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 a Capital Gains Accounts Scheme within due date for that year?    Yes   No   Not applicable. If yes, then provide the details below    Amount not used for new   Amount not used for		c	Ralance (all)	9c	-
e Long-term Capital Gains on assets at B9 above (9c-9d)  10 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?  Yes \( \to No \) No tapplicable. If yes, then provide the details below		d		9d	-
Long-term Capital Gains on assets at B9 above (9c-9d)			-		В9
Whether any amount of unutilized capital gain on asset transferred during the previous year shown below was deposited in the a Capital Gains Accounts Scheme within due date for that year?  Yes No Not applicable. If yes, then provide the details below			<u> </u>		
a Capital Gains Accounts Scheme within due date for that year?  Yes No Not applicable. If yes, then provide the details below  Amount not used for new	10				
Section under which Amount not used for new	a	Capital Gains	Accounts Scheme w	ithin due date for that year?	
S.no Previous year in which asset transferred deduction claimed in deduc	S.no			Section under which New asset acquired/constructed Amount not used for new	



							whic a cquire	is year in h asset d/construc		utilised Capital account	in Capital g	ains a	ccount (X)		
	i	i	2020-21		54D/54	G/54GA									
	i	ii	2021-22		54D/54G/5	4GA/54G	В								
	ii	ii	2022-23		54D/54	G/54GA									
	ŀ		Amount deemed to be long-term												
	•	с .	Amount deemed to be long term	capital	gains as per :	Section 45(	4) read with	i Section 91	B of the A	ct				100	SI. NO . 4h of for m
			Amount deemed to be long-term	capital	gains (Xi + X	ii + Xiii +	b+c)							В1	
	1	1	Pass Through Income/Loss in th								2 + B11b)			В1	1
			al Pass Through chargeable @ 10			e nature	of Long	Term Cap	ital Gain	Bllal					
			Pass Through chargeable @ 1	0% unde	r sections oth	er than 11	2A			ВПаг					
			b Pass Through chargeable @ 20		Loss in th	e nature	of Long	Term Cap	ital Gain	B11b					
	1	2	Amount of LTCG included in it	ems B1 t	o B11 but cla	imed as no	t chargeab		chargeabl	e at speci	al rates in In	dia as	p er DTAA		
			Sl. No.	Amoun t 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		icable rate er of (6) or (9)]		
Ħ		ŀ	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		(10)		
П		Ì	I												
П		ľ	II												
T	a		Total amount of LTCG claimed	as not c	hargeable to	tax in India	as per DT	AA					B12a	Г	
	b		Total amount of LTCG claimed	as charg	geable to tax	at special r	ates in Indi	a as per D	TAA				B12b	Г	
1	3To	tal	long term capital gain] [B1e + I	32e+B3	c + B 4c + B 5	+B6+B7	+ B8+ B9	+ B10+B1	1-12a]				B13	Γ	
C1 <sub>S</sub>	Sum	of	Capital Gain Incomes (9ii + 9ii	i + 9iv + 9	9v + 9vi + 9vii	+9viii of t	able E belo	w)					Cl	Γ	
C2	ncoi	me	from transfer of Virtual Digital	Assets (	Item No. B o	Schedule \	VDA)						C2		
C3 I	ncoi	me	chargeable under the head "CA	PITAL C	GAINS" (C1	+ C2)							C3		
DI	nfo	rm	ation about deduction claimed a	gainst C	apital Gains										
]	l In	cas	se of deduction u/s 54D/54EC /5	4G/54G/	A give followi	ng details									
	a	a			Dedi	etion clain	ned u/s 54D								
		7	i		acquisition o					ai	dd/mm/yyyy				
			ii		purchase/ c al undertaki		n of new la	nd or buil	ding for	aii					
		-	iii	Date of	purchase of	new land o	r building			aiii	dd/mm/yyyy				
		ļ	iv	Amoun due dat	t deposited in e	Capital G	ains Accou	nts Schem	e before	aiv					



		(iva)Date of Deposit	(ivb) Account Number		(ivc) IFS Code	
		ddnan/yyyy				
	v	Amount of deduction claimed		av		
b	•	Deduction clair	med u/s 54EC			
	i	Date of transfer of original as	set	bi	dd/mm/yyyy	
	ii	Amount invested in specified/notified bonds (not exceeding fifty lakh rupees)				
	iii	Date of investment		biii	dd/mm/yyyy	
	iv	Amount of deduction claimed		biv		
0	:	Deduction cla	imed u/s 54G			
	i	Date of transfer of original as	set	ci	dd/mm/yyyy	
	ii	Cost and expenses incurred for new asset	r purchase or construction of	cii		
	iii	Date of purchase/construction than urban area	ciii	dd/mm/yyyy		
	iv	Amount deposited in Capital due date	Gains Accounts Scheme befor	civ		
		(iva) Date of Deposit	(ivb) Account Number		(ivc) IFS Code	
		ddn <b>o</b> n/yyyy				
	v	Amount of deduction claimed		cv		
d	ı	Deduction clair	ned u/s 54GA			
	i	Date of transfer of original as		di	dd/mm/yyyy	
	ii	Cost and expenses incurred fo new asset	r purchase or construction of	dii		
	iii	Date of purchase/construction	of new asset in SEZ	diii	dd/mm/yyyy	
	iv	Amount deposited in Capital ( due date	Gains Accounts Scheme befor	div		
		(iva) Date of Deposit	(ivb) Account Number		(ivc) IFS Code	
		ddnawyyyy				
	v	Amount of deduction claimed		dv		
e	Total deduction claimed (1a + E	1b + 1c + 1d)		e		

		t-off of current y der DTAA)	ear capital losses with c	urrent	year ca	pital gains (exclu	ding an	nounts included in	n A9a & B12a which is N	<b>OT</b> ch	argeable
	SI	Type of Capital Gain	Gain of current year (Fill this column only if computed figure is positive)	Sho	hort term capital loss set off Long term capital loss set off						
				15%	30%	applicable rate	DTA A rates	10%	20%	DTA A rates	re maining after set off (9=1-2-3-4-5-6-7-8) re maining after set off (9=1-2-3-4-5-6-7-8)
ſ	L		1	2	3	4	5	6	7	8	9



		be set off		(A3e*	(15.4	(41.0)		(B4c*+B5*+ B7c*+B8*+	(B1e*+		
i	(Fill this row if figure compute is negative)			+ A4a*+ A8a*)	(A5e* + A8b*)	A2c*+A4b*+A6g	A9b		B2e*+B3c*+B6*+B9e*	B12b	
ii		15%	(A3e*+ A4a*+ A8a*)								
iii	Short term	30%	(A5e*+A8b*)								
iv	capita I gain	applicabl e rate	(A1e*+ A2c*+A4b*+A6g* +A7*+A8c*)								
v		DTAA rates	A9b								
	Long term	10%	(B4c*+B5*+B7c*+ B8*+B9e* B11a1*+B11a2*)								
	capita l gain		(B1e*+ B2e*+B3c*+B6*+B9e* +B10*+B11b*)								
vi i		DTAA rates	B12b								
ix	Total vii + v	loss set off iii)	(ii + i ii + i v + v + vi +								
			after set off (i-ix)								

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

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

Fin form ation about accrual/receipt of capital gain

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

[भाग II—खण्ड 3(i)] भारतकाराजपत्र असाधारण:

277 Schedule From sale of equity share in a company or unit of equity oriented fundor unit of a business trust on which STT is paid under section 112A ISI N Co de Bala nce (6-13) No. of Shares/ Units Sale-price per Share/ Unit Fair Market Value Name of the Share/ Unit Full Cost If the Expendit ure wholly and Total deductio Total Fair Sl. No. Cost of Value of Conside ration-if shares are acquired on or before 31.01.20 18 (Total Sale Value) (4\*5) --If long term capita Unit acquis ition witho ns (7+12) acquir ed acquis ition Mark per share/u nit as on 31<sup>st</sup> Januar y,2018 et Valu e of Item 5 of LTC l asset was acquir ed before 01.02. 2018, Lower of 6 and 11 exclusive ut index capit al asset connecti on with transfer G Sche dule ation Highe r of 8 and 9 as per sectio of ITR5 n 55(2) (ac)-(4\*1) Shares are acquired after 31.01.20 18-please enter full value of consider ation (Col 6) (Col la) (Col 12) (Col 13) (Col 4) (Col 10) Add Rows

Total

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115A	D(1)(b)	(iii) proviso	For N	O N-RESI	DENTS – Fi	om sale of	f equity share in a	company or u	nit of equity	oriented fund	or unit of a busi	ness trust or	which STT is p	aid under se	ction 112A
	S1.	Share/unit	ISIN	Name	No. of	Sale-	Full Value of	Cost of	Cost of	If the long	Fair Market	Total Fair	Expenditure	Total	Balance
	No.	acquired	Code	of the	Shares/	price	Consideration	acquisition	acquisition	term capital	Value per	Market	wholly and	deductions	(6-13)
				Share/	Units	per	-if shares are	without		asset was	share/unit as	Value of	exclusively in	(7+12)	Item 8 of
				Unit		Share/	acquired on	indexation		acquired	on 31st	capital	connection		LTCG
						Unit	or before	Higher of 8		before	January,2018	asset as	with transfer		Schedule
							31.01.2018	and 9		01.02.2018,		per section			of ITR5
							(Total Sale			Lower of 6		55(2)(ac)-			
							Value) (4*5)			and 11		(4*10)			
							-If shares are								
							acquired								
							after								
							31.01.2018-								
							Please enter								
							full of								
							consideration								
	(Col	(Col 1a)	(Col	(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)												
	1														
	2														
	3														
	4														
		Add Rows													
			To	tal											

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)	se of gift; er the amount on which tax is /s 56(2)(x) if any any other case cost to									
(Col. 1)	(Col. 2)	(Col. 3)	(Col. 4)	(Col. 5)	(Col. 6)	(Col. 7)								
	Add Rows													
A. Total (S	um of all Positive In comes of Business In come	in Col. 7)				(Ite m No. 3f of Schedule BP)								
B. Total (S	um of all Positive In comes of C apital Gain in C	ol. 7)	·	·	·	(Item No. C2 of Schedule CG)								



SCII	ed	ule O	S In come from other sources						
	1	Gros	s Income chargeable to tax at normal applicable rates (1a+	1b+1	c+1d+1e	)		1	
		a	Dividends, Gross (ai + aii)			1 a			
			i Dividend income otherth an (ii)	ai					
			ii Dividend income u/s 2(22)(e)	aii					
		b	Interest, Gross (bi + biii + biii + biv+bv)			1b			
	Г		i From Savings Bank			bi			
			ii From Deposits (Bank/ Post Office/ Co-operative) Society		bii				
			iii From Income-tax Refund		biii				
	Г		iv In the nature of Pass through income/loss			biv			
3CES			v Others			bv			
БО	Г	с	Rental income from machinery, plants, buildings, etc., Gro	ss		1¢			
OTHER SOURCES		d	In come of the nature referred to in section $56(2)(x)$ which is $(di+dii+diii+div+dv)$	s char	geableto t	ax 1d			
OI	Г		i Aggregate value of sum of money received without consi	derati	on	di			
	Г		In case immovable property is received without consider value of property	ation	stamp du	dii dii			
			In case immovable property is received for inadequate conductive duty value of property in excess of such considerate		ration, star	mp diii			
			In case any other property is received without considera		fair mark	et div			
			v In case any other property is received for inadequate market value of property in excess of such cons			air dv			
	Г	e	Any other income (please specify nature)			1e			
		Sl. No.	Nature				Amoun		
		1	Any specified sum received by a unit holder from a busines previous year as referred to in section 56(2)(xii)	strus	t du ring th	ie			
			Rows can be added as required						
	2	Inco	me chargeable at special rates (2ai + 2aii + 2b+ 2c+ 2d + 2e	relate	d to sl. no.	1)		2	
			winnings from lotteries, crossword puzzles, races, chargeable u/s 115BB	card	games et	c. 2a			
			aii Income by way of winnings from online games charge	able	u/s 115B1	BJ 2ab			
			b Income chargeable u/s 115BBE (bi + bii + biii + biv	+ bv -	bvi)	2 b			
			i Cash credits u/s 68			bi			
	Г		ii Un explained investments u/s 69			bii			
	Г		iii Un explained money etc. u/s 69A			biii			
			iv Un dis closed investments etc. u/s 69B			biv			
			nve stments etc. u/s 69B						
			v Un explained 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	2 c					
			Dividends received by non-resident (not being com or foreign company chargeable u/s 115A(1)(a)(i) than proviso to section 115A(1)(a)(A)						

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		Dividend received by non-resident (not being company)	cia		
1 11		or foreign company from a unit in an International			
1 11	ia	Financial Services Centre, as referred to in sub-section			
		(1A) of section 80LA chargeable under proviso to section			
		115A(1)(a)(A)			
	1	Interest received from Government or Indian concern on	cii		
	ii	foreign currency debts chargeable u/s 115A(1)(a)(ii)			
	1	Interest received from Infrastructure Debt Fund	ciii		
	iii	chargeable u/s 115A(1)(a)(iia)	****		
	┧┝╾	Interest referred to in section 194LC(1) - chargeable u/s	civ		
	iv	115A(1)(a)(iiaa) @ 5%			
$\vdash$	┨	Interest referred to in Proviso to section 194LC(1)-	cv		+
	l v	chargeable u/s 115A(1)(a)(iiaa)@4%	.,		
		g			
$\vdash$	┨	Interest referred to in section 194LD - chargeable u/s	cvi		
	vi	115A(1)(a)(iiab)	CVI		
$\vdash$	┨┝	Distributed income being interest referred to in section	cvii		+
	vii	194LBA - chargeable u/s 115A(1)(a)(iiac)	CVII		
$\vdash$	┨				
		Income from units of UII or other Mutual Funds	cviii		
	viii	specified in section 10(23D), purchased in Foreign			
$\vdash$	<del> </del>	Currency - chargeable u/s 115A(1)(a)(iii)			
	Н.	Income from royalty or fees for technical services	cix		
	l IX	received from Government or Indian concern			
$\square$	l	chargeable u/s 115A(1)(b) (A) & 115A(1)(b)(B)			
	l x	Income by way of interest from bonds purchased in	cx		
	l	foreign currency by non-residents - chargeable u/s 115AC			
	xi	Income by way of dividend from GDRs purchased in	cxi		
	l	foreign currency by non-residents - chargeable u/s 115AC			
		In come (other than dividend) received by an FII in respect	cxii		
	xii	of securities (other than units referred to in section			
		115AB) - chargeable u/s 115AD(1)(i)			
1 11		Income by way of interest received by an FII on bonds or	cxiii		
1 11	xiii	Government securities referred to in section 194LD -			
$\square$	l	chargeable as per proviso to section 115AD(1)(i)			
1 11	xiv	Income received by non-residents sportsmen or sports	cxiv		
	1	associations chargeable u/s 115BBA			
		Anonymous Donations in certain cases chargeable u/s	cxv		
	xv	115BBC			
	xvi	Income by way of royalty from patent developed and	cxvi		
	1,11	registered in India - chargeable u/s 115BBF			
	xvii	In come by way of transfer of carbon credits - chargeable	cxvii		
	LIXVII	u/s 115BBG			
	xvii	In vestment In come of a Non-Resident In dian - chargeable	cxviii		
		u/s 115E			
	xix	115AB(1)(a) - In come in respect of units - off-shore fund	cxix		
H	1				
		Income being dividend received by an FII in respect of	cxx		
	xx	1 1			
$\vdash$	$\vdash$	chargeable u/s 115AD(1)(i)			
	Ш.	Income being dividend received by a specified fund in	cxxi		
	XXI	respect of securities (other than units referred to in			
H	$\vdash$	section 115AB) - chargeable u/s 115AD(1)(i)			
		In come (other than dividend) received by a specified fund	cxxii		
	xxii	in respect of securities (other than units referred to in			
		section 115AB) - chargeable u/s 115AD(1)(i)			
++-	H_				
		s through income in the nature of income from other source	s claimed as	schargeable at special	2d
	rate	s (drop down to be provided)			
		ountincluded in 1 and 2 above, which is claimed as chargea	bie at specia	ai rates in India as pe r	2e
	D 12	AA (total of column (2) of table below)			

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			51. To	of		name & code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable	TRC obtaine	Section	1	as per I.T. Act	Applica [lower			
		(	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		(9)	(1	10)		
		L	I													
			II													
3	<b>Ded</b> u & 2e,		ns u	inder se	ction 57	(other tha	m those re	lating to inc	ome cha	geable d	it specia	rates under 2a, 2	2b, 2c, 2c	1		
Г		AE	xpe	nses/D	e duction	s other t	h an "C"				3a					
Г						-		offered in 1			3b					
					enditure red in 1 a)		end u/s 5′	7(i) (availab	le only i		3 c					
							ı/s 57(i) –	computed	value	$\top$	3ci					
		d T	ota!	l							3d					
4	Amo	u nts	not	deduct	tible u/s 5	8								4		
5				-	tax u/s 5									5		
6					her sourc le CYLA)	es 1(afte	r reducing	g income re	lated to I	TAA po	ortion)-	3+4+5 (If negative	e take the	6		
7	In con nega			others	ources (o	ther tha	n from ov	vning and m	aintaini	ng race l	iorses)	(2 + 6) (enter 6 c	as nil, if	7		
8				the act	tivity of o	wning ra	ce horses									
H		Rec			-				88							
	b			ions un	der sectio	on 57 in r	elation to	receipts at	8a 81	,						
	с	only Am		ts not d	eductible	u/s 58			8	+						
	d	Pro	fits	chargea	able to ta	x u/s 59			80	1						
t	e	Bal	ano	e (8a - 8	b + 8c + 8	Bd) (if neg	gative tak	ethe figure t	o 10 xvii	of Sched	lule CFL	)		8e		
9	Inco	m e u	ınde	r the he	ad "Inco	me from	other sou	rces" (7+8	e) (take 8	e as nil	ifnegati	ve)		9		
10	Info	rm at	tion	a bout a	ccrual/re	ceipt of i	ncome fr	om Other S	ources							
T	S.No.		Οt	her So	urce Inc	ome	Upto 1	5/6 From 1	6/6 to 1:	:/OI	16/9 to 5/12	From 16/12 to 15/3	From	16/3	to 31/3	
1							(i)		(ii)	_	iii)	(iv)		(v)		
1						vinnings	1									
	1				-	ossword gambling	1									
		be	ttin		referre	d to in										
	2	In	com	e by v	vay of w	innings										
1	3	Di	vide	nd Inc		115BBJ rred in Sl		+								
$\ $			1a vide		Income	u/s		_								
	4	11	5A(	1)(a)(i)	other tha	an proviso A) @ 20%										
		(In	ıclu	ding P	TI Incon	ne)										
	5					erproviso ) @10%	1									
	_	(In	ıclu	ding P	TI Incon											
	6					Income)	1									



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			

Schedu	le CY	Details of Income after	Set off of current yea	rlosses			
	S1.No	Head/Source of In come	Income of current year (Fill this column only if income is zero or positive)	House property loss of the currentyear set off	specified	Other sources loss (other than loss from race horses and amount chargeable to special rate of tax) of the currentyear set off	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)				
Į.	iv	In come from life insurance business u/s 115B	(3iv of item E of Sch. BP)				
E E	v	Speculation income	(3ii of item E of Sch. BP)				
SDra	vi	Specified business income u/s 35AD	(3iii of item E of Sch. BP)				
SS	vii	Short-term capital gain taxable @ 15%	(9ii of item E of Schedule CG)				
IR LC	viii	Short-term capital gain taxable @ 30%	(9iii of item E of Schedule CG)				
II YE/	ix	Short-term capital gain taxable at applicable rates	(9iv of item E of Schedule CG)				
CURRENT YEAR LOSS ADJUSTMENT	х	Short-term capital gain taxable at special rates in India as per DTAA	(9v of item E of Schedule CG)				
	хi	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 in come 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)				
		In come from other sources taxable at special rates in India as per DTAA	(2e of Schedule OS)				
		Total loss set off					
	xviii	Loss remaining after set-off (i -	xvii)				

[भाग II—खण्ड 3(i)]

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Schedu	le BFLA	Details of Incomeafter	Set off of Brougl	nt Forward Losses of	earlier years		
	S1. No.	Head/ Source of Income	Income after set off, if any, of current year's losses as per 5	Brought forward loss set off	Brought forward depreciation set off	Brought forward allowance under section 35(4) set	
			of Schedule CYLA)			off	after set of
			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)	(5 iii of Schedule CYLA)	(B/f business loss, other than speculation or speculation or specified business loss) (Note: B/F loss set off will be restricted to business income excluding income	Note: B/F depreciationset off will be restricted to business income excluding income u/s 44BB)		
MENT	iii	Income from life insurance business u/s 115B	CYLA)	specified business loss)			
TSIL	iv	Speculation In come	(5v of Schedule CYLA)	or speculation loss)			
OSS AD.	v	Specified Business In come	(5vi of Schedule CYLA)	(B/f normal business or specified business loss)			
B	vi	Short-term capital gain taxable @ 15%	( 5vii of Schedule CYLA)	(B/f short-term capital loss)			
RWA	vii	Short-term capital gain taxable @ 30%	( 5viii of Schedule CYLA)	(B/f short-term capital loss)			
LT FO	viii	Short-term capital gain taxable at applicable rates	(5 ix of Schedule CYLA)	(B/f short-term capital loss)			
BROUGHT FORWARD LOSS ADJUSTMENT	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	In come from other sources in come taxable at special rates in India as per DTAA	(5xvi of Schedule CYLA)				
	xvi	Total of brought forward l	oss set off				
	xvii	Currentyear's income ren +5xi +5xii+5xiii+5xiv+5x		off Total of (5i + 5ii +	-5iii+5iv+5v+5vi+5vii	+ 5viii + 5ix + 5x	

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Schedu	le CI	Detai	ls of Losses to be c	arried forv	vard to future	years							
	S1. No.	Assessment Year	Date of Filing (DD/MM/YYYY)	House property loss		business other the business and spec Amount as adjusted on account of opting for taxation under section 115BAD or 115BAC(1A)		Loss from speculative business	Loss from specified business	Loss from life insurance business u/s 115B	Short-term capital loss	Long-term Capital loss	Loss from owning and maintaining race horses
	1	2	3	4	5a	5b	5c=5a-5b	6	7	8	9	10	11
Ş	i	2010-11											
CARRY FORWARD OF LOSS	ii	2011-12											
ARD C	iii	2012-13											
ORW	iv	2013-14											
RRY	v	2014-15											
CA	vi	2015-16											
	vii	2016-17											
	viii	2017-18											
	ix	2018-19											
	x	2019-20											
	xi	2020-21											

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xii	2021-22									
xiii	2022-23									
xiv	2023-24									
xv	Total of earlier year losses b/f									
xvi	Adjustment of above losses in Schedule BFLA	(2i of Schedule BFLA)		(2ii of Schedule BFLA)	(2iv of Schedule BFLA)	(2v of Schedule BFLA)	(2iii of schedule BFLA)			(2xiii of Schedule BFLA)
xvii	2024-25 (Current year losses)	(2xvii of Schedule CYLA		(3xvii of Schedule CYLA)	(B42 of Schedule BP, if –ve)	(C48 of Schedule BP, if –ve)		(2x+3x+4x+5x) of item E of Schedule CG)	(6x+7x+8x) of item E of Schedule CG)	(8e of Schedule OS, if –ve)
xviii	Current year loss distributed among the unit-holder (Applicable for Investment fund only)									
xix	Current year losses to be carried forward (xvii- xviii)									
xx	Total loss Carried forward to future years (xv-xvi+xix)									



Schedi	ıle UD	Un absorbed de	preciation and allow	ance under section 3	5(4)			
SI No			1	Depreciation		Allowand	e under section	35(4)
	Year	Amount of	Amount as	Amount of	Balance	Amount of	Amount of	Balance
		brought	adjusted on	de pre ciation set-off	carried	brought	allowance set-of	Carried
		forward	account of opting	against the current	forward to	forward	against the	forward to
		unabsorbed	for taxation under	year income	the next year	unabsorbed	current year	the next
		depreciation	section 115BAD or			allowance	income	year
			115BAC(1A)					
(1)	(2)	(3)	3(a)	(4)	(5)	(6)	(7)	(8)
	Current							
i	Assessment							
	Year							
ii								
iii								
iv								
v	Total			(3xvi of BFLA)			(4xvi of BFLA)	

Sch eduk	Effect of Income Computation Disclosure Standards on profit			
Sl. No.	ICDS	Increase in Decrease profit (Rs.) profit (R		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	T angible 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)			

Schedu	le 10	AA Ded	uction under section 10AA				
AA	Ded	luctions in respect of	units located in Special Economic Zone				
U/S 10,	sı	Undertaking	Assessmentyear in which unit begins to manufacture/produce/provide services		Amount of deduction		
CTION	a	Un dertaking No.1		a	(item 17 of Annexure A of Form 56F for Undertaking 1)		
DEDUC	b	Un dertaking No.2		b	(item 17 of Annexure A of Form 56F for Undertaking 2)		
Ω	с	с					

Sched	ule 8	Details of donations entitled for	de duction under section 8	0G	
- x	A	Don ations entitled for 100% de duction w	rithout		
Z		qu alifying limit			
ΙĔ		Name and address of donee	PAN of	Amount of donation	Eligible Amount of donation
V		Ivalite and address of donee	Donee		
DONATIONS				Donation Donation Total	
OF				in cash in other Donation	,
	ļ			mode mode	
DETAILS		i			
1 5		ii			
L		iii Total			



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В	Don ations entitled for 50% de duction without qualifying limit						
	Name and address of donee	PAN of	1	Amou	unt of don		Eligible Amount of
	Traine and address of donce	Donee					don ation
				Donation	Donation	Total	
				in cash	in other	Donation	
					mode		
	i						
	ii						
	iii Total						
C	Donations entitled for 100% de duction subject to qualifying limit						
	Name and address of donee	PAN of		Amou	unt of don	ation	Eligible Amount of dona
	Lvame and address of donee	Donee					
ĺ				Donation	Donation	Total	
				in cash	lin other	Donation	
				in cash	mode	Donation	
	i						
	ii						
ĺ	iii Total						
D	Donations entitled for 50% deduction subject to qualifying limit						
			ARN	Amou	unt of don	ation	Eligible Amount of dona
	Name and address of donee	PAN of	(Do nation	ļ			
	Lvame and address of donce	Donee	Re ference				
			Number)				
ĺ				Donation	Donation	Total	
				in cash	in other	Donation	
				in cash	mode	Donation	
	i						
	ii						
	iii Total						

ch ed	lule 80GGA		De	Details of donations for scientific research or rural development						
s.	Relevant clause under which deduction is claimed (drop down to be provided)	Name an		Amount of donation			Eligible Amount of donation			
					Donation in	Donation in other	Total			
					cash	mode	Donation			
i										
ii										
	Total donation									

	ch edul		Ţı	Details of contr	ibutions made to polit	ical parties			
80GGC									
	S. No.	Date	Amount of co	ntribution		Eligible amount of	Transaction Reference	IFS code of Bank	
						contribution	number for UPI transfer or		
			Contribution	Contribution			Cheque		
			in cash	in other mode	Total Contribution		number/IMPS/NEFT/RTGS		
l									
	i								
ĺ		(add row	rs)						
1		Total							
L		contribu	tion						



Schedule 80IAC	Deducti	Deduction in respect of eligible start-up [to be filled only if answer to A19(g) is 'Yes']								
S1. 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)					

Sched	lule 80LA	De du ction in re	spect of offshore b	anking unit or IFS C	2					
Sub-s	ection in whic	h de duction is cla	imed							
S1. No.	Type of entity	Type of in come 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 1	(add row option to be provided) Total									

Nar		ne and address of donee	PAN of Donee	Amount of donation			Eligible Amount of donation
				Don ation in cash	l in other	Total	
ĺ	i						
	ii						
İ	iii	Total					

		١.	Un de rtaking no.	(item 30 of Form 10CCB of the	_	
	Deduction in respect of profits of an enterprise referred to in section 80-IA(4)(i) [Infrastructure]	a1	1	undertaking)		
facility]		a 2	Un de rtaking no.			
	jaciniyj	az	2	undertaking)		
$\neg$		b1	Un de rtaking no.	(item 30 of Form 10CCB of the		
ь	Deduction in respect of profits of an undertaking	01	1	undertaking)		
"	referred to in section 80-IA(4)(iv) [Power]	b2	Un de rtaking no.	(item 30 of Form 10CCB of the		
		32	2	undertaking)		
c Total deductions under section 80-IA (a1+a2+b1+b2)						

ed	ule 80-IB De du ctions under section	on 80-IB		
•	Deduction in respect of industrial underta located in Jammu & Kashmiror Ladakh	~	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
	Section 80-IB(4)]		2	(30 of Form 10CCB of the undertaking)
	Deduction in the case of undertaking which begins commercial production or refining	ch g of	1	(30 of Form 10CCB of the undertaking)
	mineral oil [Section 80-IB(9)]	b2	1 -	(30 of Form 10CCB of the undertaking)
	Deduction in the case of an undertaking developing and building housing projects	c1		(30 of Form 10CCB of the undertaking)
	80-IB(10)]	c2		(30 of Form 10CCB of the undertaking)
	Deduction in the case of an undertaking e in processing, preservation and packaging	~ ~ 141	1	(30 of Form 10CCB of the undertaking)
d	fruits, vegetables, meat, meat products, po marine or dairy products [Section 80-IB(1	* Id2	Un dertaking no. 2	(30 of Form 10CCB of the undertaking)
e	Deduction in the case of an undertaking e in integrated business of handling, storage	0 0 Ie1	Undertaking no.	(30 of Form 10CCB of the undertaking)

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

Sched	ule S	LTC	or80-IE	Dedi	ıctions under secti	on 80-IC or 80-IE			
Sidired	11(46)		0130-IL	Deu	retions under secti	01 30-1C 01 30-1E			(30 of Form 10CCB of the
		D	atian in us an	t . f	n dout obin a locate d	Lin Cilebia	a1	Undertaking no. 1	undertaking)
1	a	Dec	iu ction in resp	ectoru	ndertaking located	IIII SIKKIII		Un dertaking n o. 2	(30 of Form 10CCB of the
							az	Un de rtaking n o. 2	unaertaking)
							h1	Un dertaking no. 1	(30 of Form 10CCB of the
	b	Dod	luction in rocm	oct of	ndortaking located	lin Himachal Pradesh	101	Chidertaking no. 1	unaertaking)
		Dec	id ction in 1 esp	ect of t	inder taking rocated	orn frimaciiai i radesii	h2	Un dertaking no. 2	(30 of Form 10CCB of the
								Chocreming no. 2	unaertaking)
							c1	Un dertaking no. 1	(30 of Form 10CCB of the
	с	Ded	luction in resp	ect of n	ndertaking located	lin Uttaranchal	L	Chrocitaning iro.	unaeriaking)
	ľ		action in resp.			c1	Un dertaking no. 2	(30 of Form 10CCB of the	
							-	en der tuning it of 2	undertaking)
	d	Ded	luction in resp	_	ndertaking located				
				da1	Un de rtaking no. 1	(30 of Form 10CCB of the			
		da	Assam			undertaking)			
				da2	Un de rtaking no. 2	(30 of Form 10CCB of the			
		_				undertaking)			
			l	db1	Un de rtaking no. 1	(30 of Form 10CCB of the			
1 4		db	Arunachal Pradesh	db2	, ,	undertaking) (30 of Form 10CCB of the			
8			Frauesii	ub2	Un de rtaking no. 2	undertaking)			
DEDUCTION U/S 80-IC		$\vdash$		dc1		(30 of Form 10CCB of the			
z				ucı	Un de rtaking no. 1	undertaking)			
1 5		dc	Manipur	dc2		(30 of Form 10CCB of the			
l C				002	Un de rtaking no. 2	undertaking)			
<u>a</u>		$\vdash$		dd1	(30 of Form 10CCB of the				
<u> </u>			Mizoram	001	Un de rtaking no. 1	undertaking)			
1		dd		Mizoram	dd2		(30 of Form 10CCB of the		
					Un de rtaking no. 2	undertaking)			
1 1				de1	TT. 1	(30 of Form 10CCB of the			
		4.	Meghalaya		Un de rtaking no. 1	undertaking)			
		l ue	Megnalaya	de2	Un de utelsing no. 2	(30 of Form 10CCB of the			
					Un de rtaking no. 2	undertaking)			
				df1	Un de rtaking no. 1	(30 of Form 10CCB of the			
		df	Nagaland		Chocrtaking no. 1	undertaking)			
		"	Lugarano	df2	Un de rtaking no. 2	(30 of Form 10CCB of the			
					e ii ee i maanag ii e	unaeriaking)			
				dg1	Un de rtaking no. 1	(30 of Form 10CCB of the			
		dg	Tripura	1-2	, ,	undertaking) (30 of Form 10CCB of the			
		ľ	*	dg2	Un de rtaking no. 2	(30 of Form 10CCB of the undertaking)			
		<u> </u>	Total dade: -41	an farr	n deutekinge 1 t	ed in North-east (total of da 1 to		T	
		dh	dg2)	on tor	unoertakings iocat	Dh			
	e	Tot	10,	nderse	ction 80-IC or 80-I	(E(a+d+c+dh))	E	+	
$\Box$	-	Tota	ar ocuacion a	noci St	CHOI 00-IC 01 00-I	ιΕ(α · σ · C · UII)	L E	1	

Sch	edule 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	$Sec. 80P(2)(c) (ii) Other\ Cooperative\ Society\ engaged\ in\ activities\ O\ ther\ than\ specified\ in\ 80P(2a)\ or\ 80P(2b)$		
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		

Sched	ule \	VI-A	I	Deductions under Chapter V	I-A				
	1	Part	B- Deduct	tion in respect of certain pays	ment	5			
1		a	80G		b	80GGA			
		c t	80GGC						
		Total Deduction under Part B (a + b + c)							
<u>s</u>	2	Part	C - Deduc	tion in respect of certain inco	mes				
Š		d	80-IA	(c of Schedule 80-IA)	e	80-IAB			
15	ĺ	f	80-IAC	( 6 of Schedule 80-IAC)	g	80-IB	(f of Schedule 80-IB)		
l ĕ	ĺ	h	80-IBA		i	80-IC/80-IE	(e of Schedule 80-IC/ 80-IE)		
TOTAL DEDUCTIONS		j	80JJA		k	80JJAA	[Sl.no. 5I(eiv) +5II of Annexure to Form 10DA]		
TOI		1	80LA(1)	( 8 of Schedule 80-LA)	m	80LA(1A)	( 8 of Schedule 80-LA)	-	
	ĺ	n	80P						
		Tota	l Deductio	n under Part C (total of d to	n)			2	
l	3	Tota	l de du ctio	ns under Chapter VI-A (1+2	2)			3	

Sc	h ed	ule A	Computation of Alternate Minimum Tax payable under section	115JC		
	1	Tota	al Income as per item 13 of PART-B-TI	1		
	2	Adj	ustment as per section 115JC(2)			
		a	Deduction Claimed under any section included in Chapter VI 2a A under the heading "C.—Deductions in respect of certain in comes"			
		b	De du ction Claimed u/s 10AA 2b			
		С	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	Adj	usted Total In come under section 115JC(1)(1+2d)		3	
	a	Adj	usted Total Income u/s 115JC from units located in IFSC, if any			
	b	Adj	u sted Total In come u/s 115JC from other Units (3-3a)			
	4		payable under section 115JC(1) [(9% of (3a)+18.5% or 15% of (3b) as appliOP, BOI, AJP this is applicable if 3 is greater than Rs. 20 lakh)	4		

Scl	ı edu	ile AMTC			
	1	Tax under sec	tion 115JC in assessment year 2024-25 (1d of Part-B-TTI)	1	
	2	Tax under oth	er provisions of the Act in assessment year 2024-25 (2g of Part-B-TII)	2	
	3	Amount of tax enter 0]	against which credit is available [enter $(2-1)$ if $2$ is greater than $1$ , otherwise	3	
1			AMT credit Available (Sum of AMT credit utilized during the current year is subject	ct to m	aaximum of amount mentioned
	4	in 3 above and cannot exceed the sum of AMT Credit Brought Forward)			



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	S.No	Assessment Year		AMT Credit				Balance AMT
		(AY)					the Current	
		(A)				Asses		Carried Forward
							(C)	(D)=(B3)-(C)
			Gross	Set-off in earlier				
			(B1)		forward to the current	1		
				(B2)	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						
	х	2020-21						
	xi	2021-22						
	xii	2022-23						
	xiii	2023-24						
		Current AY (enter 1						
	xiv	-2, if 1>2 else enter 0)						
	xv	Total						
5	Amou	nt of tax credit under s	ection 115JD uti	ilised during the year	[total of item No. 4 (C)]	5		•
6	Amou	nt of AMT liability ava	ailable for credit	in subsequent assessi	nent years [total of 4 (D	)] 6		

Sch	edule	sı				
	S1 No	Section/Description	☑	Special rate (%)	Income(i)	Tax thereon (ii)
E	1	111A or section 115AD(1)(ii)- Proviso (STC G on shares/equity oriented MF on which STT paid)		15	(part of 5vi of Schedule BFLA)	
L RA	2	115AD (STCG for FIIs on securities where STT not paid)		30	(part of 5vii of Schedule BFLA)	
SPECIAL RATE	3	112 proviso (LTC G on listed securities/ units without indexation)	_	10	(part of 5x of Schedule BFLA)	
l x	4	112(1)(c)(iii) (LTC G for non-resident on unlisted securities)		10	(part of 5xof Schedule BFLA)	
	5	115AB (LTC G for non-resident on units referred in section115AB)		10	(part of 5x of Schedule BFLA)	
	6	115AC (LTCG for non-resident on bonds/GDR)		10	(part of 5x of Schedule BFLA)	
	7	115AD (LTC G for FII on securities)		10	(part of 5x of Schedule BFLA)	
	8	112 (LTC G on others)		20	(5xi of Schedule	
	9	112A or section 115AD(1)(b)(iii)-Proviso (LTC G on sale of shares or units on which STTis paid)		10	(5x of Schedule BFLA)	
	10	STCG chargeable at special rates in India as per DTAA			(part of 5ix of Schedule BFLA)	
	11	LTCG Chargeable at special rates in India as per DTAA			(part of 5xii of Schedule BFLA)	



12	115B (Profits and gains of life insur	ance business)	12.50	(5iii of Schedule BFLA)	
13a	115AC (Income by way of interest r bonds purchased in foreign currence		10	(part of 2cx of Schedule OS)	
13b	115AC (In come by way of dividend : purch ased in foreign currency)	re ceived by non-resident from GDR	10	(part of 2cxiof Schedule OS)	
14	115BB (Winnings from lotteries, pu	zzles, races, games etc.)	30	(2ai of Schedule OS)	
15	115BBJ (Winnings from online gam	es)	30	(2 aii of Schedule OS)	
16	115BBE(Incomeundersection 68,6	9,69A,69B,69C or 69D)	60	(2b of Schedule OS)	
17	115BBF (In come from patent)			-	
	a In come under head busines	s or profession	10	(3d of Schedule BP)	
	b In come under head other sources		10	(2cxv of Schedule OS)	
18	115BBG (Income from transfer of c	arbon credits)		-	
	a In come under head busines	s or profession	10	(7e of Schedule BP)	
	b In come under head other sources		10	(2cxvi of Schedule	
19	115BBH-Tax on Income from Virtu	ıal Digital asset			
	a. In come under head business or p	rofession	30	3f of Schedule BP	
	b. In come under head Capital Gain	ı	30	(C2 of Schedule CG,	
20	115A(1)(b)(A) & 115A(1)(b)(B) (In	come of a non-resident from Royalty	10	(part of 2cviii of Schedule OS)	
21	In come from other sources chargeal DTAA	ble at special rates in India as per		(part of 2e of Schedule OS)	
22	Pass Through Income in the nature chargeable @ 15% u	of Short Term Capital Gain	15	(part of 5vi of Schedule BFLA)	
23	Pass Through Income in the nature chargeable @ 30%	of Short Term Capital Gain	30	(part of 5vii of Schedule BFLA)	
24	Pass Through Income in the nature chargeable @ 10%	of Long Term Capital Gain	10	(part of 5x of Schedule BFLA)	
25	Pass Through Income in the nature chargeable @ 10% - u/s other than 1		10	(part of 5 ix of Schedule BFLA)	
26	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20%		20	(part of 5xi of Schedule BFLA)	
27	Pass through income in the nature o chargeable at special rates	f income from other sources		(2d of Schedule OS)	
28	Any other income chargeable at spe dropdown menu)	cial rates (Please choose from		(part of 2c of Schedule OS)	
	oropoonii menu)		Total	2011044110 03)	

Sch	edule :	In form at	ion regarding partne	rship firms in whic	h you are partne	rtner				
	Nur	n ber of firms in w	nich you are partner							
IN WHICH RINER	S1. 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 <sup>st</sup> March in the firm ii		
	1									
FIRMS	2									
E	3									
	4	Total								

Sch	edu	le EI	Details of Exempt In come (Income not to be included in Total	Inco	ome or not charges	ble to	otax)
	1	Inte	1				
OMES	2		Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules)	i			
INC.		ii	Expenditure incurred on agriculture				
		iii	Un absorbed agricultural loss of previous eight assessment years	iii			
EXEMPT		110	Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 (from Sl. No. 38 of Sch. BP)				
-		v	Net Agricultural income for the year (i – ii – iii + iv) (enter nil if loss)		2		

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	vi		ase the net agricultu ills (Fill up details sej				please furn	ish the following		
		a	Name of district alo	ng with pin c	ode in which a	gricultur al lan	d is located			
		b	Me as urement of ag	ricultura l lan	d in Acre					
		с								
		d	Whether the agricu	ıltural land is	irrigated or ra	in-fed (drop de	own to be pr	ovided)		
3	Oth	er e	xempt income (pleas	e specify) (3a-	+3b)				3	
	a	10(2 Ack is cl Add	ome u/s 10(23FB) or 23FE) or 10(23FF) or nowledgement Num aimed)) row option and dro arately	: 10(4D) (Plea ber and Date op down to be	sse provide deta of Form Filed i provided in uti	ails of if 10(23FF) an ility for each s	ection			
	b	Any the	other Income (Spec nature of income to	ify nature) – be provided i	Add row option n utility	n with free tex	t to enter 3 b			
4	Inco	me	claimed as not charg	eable to tax a	s per DTAA					
	SI.	No.	Amount of income	Nature of income	Country name & Code	Article of DTAA	Head of Income	Whether TRC obtained (Y/N)		
		I								
	1	II								
	I	II	Total Income fron	n DTAA not	chargeable to	tax	I	1	4	
5	Pas	s thre	ugh income claimed	l as not charg	eable to tax (Sc	hedule PTI)			5	
	-		+2+3+4+5)						-	



	SI.	Investment entity covered by section 115UA/115UB	Name of business trust/ investment fund	PAN of the business trust/ investment fund	SI.	Н	ead of income	Current year income	Share of current year loss distributed by Investment fund	Net Income/Loss 9=7-8	TDS on such amount, if any
	1	2	3	4	5		6	7	8	9	10
	1.				i	Hot	ise property				
					ii		oital Gains				
						a	Short term				
						ai	Section 111A				
						aii	Others				
						b	Long term				
Œ						bi	Section 112A				
PASS THROUGH INCOME						bii	Sections other				
5							than 112A				
Z					iii	Oth	er Sources				
Ξ						a	Dividend				
JG						b	Others				
<u> </u>					iv	Inco	m e claimed to be ex	cempt			
Ĕ						a	u/s 10(23FBB)				
Ε						b	u/s				
SS						с	u/s				
ΡA	2.				i	Hot	ise property				
					ii	Cap	oital Gains				
						a	Short term				
						ai	Section 111A				
						aii	Others				
						b	Long term				
						bi	Section 112A				
						bii	Sections other				
							than 112A				
					iii	-	er Sources				
					$oxed{oxed}$	a	Dividend				
					$\vdash$	b	Others				
					iv		om e claimed to be ex	cempt			
						a	u/s 10(23FBB)				
						b	u/s				
						с	u/s				

Schedu	ıle-T	PSA	Deta	ils of Tax on secon	dary adjustments	as per section 92CE	(2A) as per the sch	edule provided in e	-filing u tility
	1	l exc	cess money al of adjus	has not been repa tments made in res	triated within the p spect of all the AYs				
-		a	Addition	al Income tax paya	ble @ 18% on abo	we			
[2]	2	b	Surchar	ge @ 12% on "a"					
E	1	С	Health &	Education cess on	(a+b)				
S Z		d	Total Ad	ditional tax payabl	le (a+b+c)				
E E	3	Ta	xes paid						
SAS	4		t tax paya	ble (2d-3)					
TAX ON SECONDARY ADJUSTMENTS AS PERSECTION 92CE(2A)	5	dej tax sec adj s a: sec 920	te(s) of posit of con condary justment s per ction CE(2A)	Date 1 (DD/MM/YYY Y)	Date 2 (DD/MM/YYY Y)	Date 3 (DD/MM/YYY Y)	Date 4 (DD/MM/YYY Y)	Date 5 (DD/MM/YYY Y)	Date 6 (DD/MM/YYY Y)
NDAR	6	Ba	me of nk and anch						
ECO	7		R C ode						
KON SI	8	nu	rial mber of allan						
TAY 92C	9		ount posited						

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Sched	lule 1	15TI	Accreted income under section 115TD					
	1	Agg	regate Fair Market Value (FMV) of total assets of specified per		1			
	2	Less	s: Total liability of specified person			2		
	3	Net	value of assets (1 – 2)			3		
		(i)	FMV of assets directly acquired out of income referred to in section $10(1)$	4i				
	4	(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	i				
		(iii)	FMV of assets transferred in accordance with third proviso to section $115TD(2)$	4ii	i			
		(iv)	Total (4i + 4ii + 4iii)-		4iv			
	5	Lia	bility in respect of assets at 4 above			5		
	6	Acc	reted income as persection 115TD [3 - (4iv - 5)]			6		
	7	Add	litional income-tax payable u/s 115TD at maximum marginal ra	te		7		
	8	Inte	rest payable u/s 115TE			8		
	9	Spe	cified date u/s 115TD			9		
	10	Add	litional 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 MM/YYYY	Date 3 DD/MM/YYYY	
	14	Nan	Name of Bank and Branch					
	15	BSI	R C ode					
	16	Ser	ial number of challan					
	17	Am	ount de posited					

Sch	ıedu	ıle FS I		De	tails of Income fro	m outside In dia and	tax relief (ava	iilable only in cas	se of resident)	
RELIEF		Country Code (dropdown to be provided in the e-	Taxpayer Identification Number		Head of income		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
AND TAX		filing utility)			(a)	(b)	(c)	(d)	(e)	(f)
le l	1			i	House Property					
				ii	Business or Profession					
				iii	Capital Gains					
SIDE				iv	Othersources					
5					Total					
MO	2			i	House Property					
INCOME FROM OUTSIDE INDIA				l ii	Business or Profession					
OM				iii	Capital Gains					
INC				iv	Othersources					
					Total					
	NO:	TE▶	Please refer to	the	instructions for filli	ng out this schedule				



Sched	_			ax relief claime	d fortaxes paid ou	tside In dia (available only	in ca	ase of resident)
ID OUTSIDE INDIA	_	Details of Tax re Country Code (a)		(total of (c) of respect of (		Total tax relief availal (total of (e) of S chedule FS respect of each counts (d)	Section under which relie claimed (specify 90, 90A or 91) (e)	
TAX PAID	2	Total Tax reliefs of total of 1(d))	able (section 90/90A) (Part	2				
RELIEF FOR 1	3	Total Tax relief: of total of 1 (d))	available in respect	plicable (section 91) (Part	3			
	4		paid outside India, d by the foreign tax			n In dia, has been , provide the details be low	4	Yes/No
×	NO	a Amount of ta	nx refunded fer to the instruction	ear in which tax relief allo	wed	in In dia		

Schedu	ıle FA		Details of	f Foreign A	s sets and Ir	come f	rom any	s ource o t	ıtside India	ı				
	A1	Details	of Foreign De	pository Ac	counts hel	d (inclu	ding any	beneficia	l interest) a	t any time	during	the c	alendar	vear ending
		l .	December, 20			- (	8/					,		,
	SI	Country	Country	Name of	Address	ZIP	Acco	unt :	Status	Accoun	t	Peak	Closin	Gross
	N	name	code	financial	of	code	num	ber		opening d	ate b	alance	g	interest
	0			institutio	financial						d	uring	balan	paid/credit
				n	institutio							the	e	ed to the
					n						p	eriod		account
														duringthe
														period
	(1	(2)	(3)	(4)	(5)	(6)	(7	)	(8)	(9)		(10)	(11)	(12)
	(i)													
	(ii													
		Details	of Foreign Cu	ıstodial Acc	ounts held	(includ	ing any b	eneficial	interest) at	any time d	uringt	he cale	ndar ye	arending on
I.S.	A2	31st De	ember, 2023							•			•	
DETAILS OF FOREIGN ASSETS	Sl No	Countr	Country	Name of	Address	ZIP	Accoun	Status	Account	Peak	Closi	ng	Gross	amount
Š		y name	code	financial	of	code	t		opening	balance	balan	ce pa	id/cred	ited to the
E					financial		numbe		date	during		ac		during the
E				n	institution		r			the				riod
10.										period				own to be
E E														specifying amount viz.
0 0														idend/proceed
🖺														aena/proceea or redemption
TA														assets/ other
E												0) ):		ome)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	_		12)
	(i)											$\top$		
	(ii)											+		
	(11)	Details	of Foreign Eq	uity and D	aht Interes	hald (i	ncludina	any ha	neficial in	terest) in	2010	ntity a	t any t	ime during
	A3		lendar year					, any bei	i ciiciai iii	terest) in				
	S1 No	Countr	Country	Name of	Address	ZIP	Nature			Peak				Total gross
		y name	code	entity	of entity	code	of		value of		g		ount	proceeds
							entity	gthe	the	investme	value	1*		from sale or
								interes	investme			1	vith	redemption
									nt	the			ect to	of
										period				investment
												1	~	during the
												l be	riod	period

(i)

[भाग II—खण्ड 3(i)] भारतकाराजपत्र असाधारण:



(3) (12) (13) (4) (5) (9) (11) (1) (6) (8) (i) (ii) Details of Foreign Cash Value Insurance Contract or Annuity Contract held (including any beneficial interest) at any time during the calendar year ending on 31st December, 2023 SIN Name of financial Address of ZIP Date of contract The cash value or Total gross amoun Country v n ame code institution in which financial code surrender value of paid/credited with insurance contract institution the contract respect to the contract during the period (1) (2) (3) (4) (5) (6) (7) (8) (9) (i) (ii) Details of Financial Interest in any Entity held (including any beneficial interest) at any time during the calendar year В ending on 31st December, 2023 SING Country Zip Natur Name and Nature of Date since Total Income Nature Income taxable and offered in Name Cod e of Address Interestheld Investme accrued from of this return Direct/ such Interest Income and code e entity of the Amoun Schedule Entity Beneficial cost) (in where number of owner/ rupees) offered schedule Beneficiar (2b) (3) (6) (7) (8) (9) (10) (11) (12) (4) (5) (i) Details of Immovable Property held (including any beneficial interest) at any time during the calendar year ending on C 31st December, 2023 SINo Country ZIP Address of Ownershi Date of Total Income Nature of Income taxable and offered in acquisitio Investment (at derived from Name this return code the Income pand cod Property Direct/ cost) (in rupees) the property Amount Schedule Item number Beneficial where of schedule owner/ offered Beneficia (1) (2a) (2b) (3) (4) (5) (6) (7) (8) (9) (10)(11)(i) D Details of any other Capital Asset held (including any beneficial interest) at any time during the calendar year ending on 31st December, 2023 SIN Country Nature Ownership-Date of Total Income Nature of Income taxable and offered in Name Zip οf this return Schedule Item number and cod Asset Code rupees) where owner/ of schedule Beneficiary offered (2a) (2b) (3) (5) (6) (7) (8) (11) (1) (4) (9) (10) (i) (ii) Details of account(s) in which you have signing authority held (including any beneficial interest) at any time calendar year ending on 31st December, 2023 and which has not been included in A to D above. E Name of Address of Zip Name of Account Whether If (7) is If (7) is yes, Income offered in Peak the Number Balance/ income this return Institution Institution accrued is Income account Investment in which holder during the axable in your accrued the year (in hands? in the rupees) account is account held Schedule Item number where of schedule offered (5) (1) (2) (3a) (3b) (4) (6) (7) (8) (9) (10)(11)

[PART II—SEC. 3(i)]



(ii)													
F	Details of	ftrus	ts, created	under th	ie laws of	a country ou	tside Indi	ia, in wh	ich you	are a trustee	, be nefici	ary or set	tlor
Sl No	Country	Zip	Name	Name	Name	Name and	Date	Whe	ther	If (8) is yes,	If (8) is y	es, In con	e offered
	Name	Cod		and	and	address of	1	inco		Income		this ret	ırn
	and	e			1	Beneficiari	1			de rive d	Amount	Schedul	Ite m
	code		of the	s of	of Settlor	es	held	taxab		from the			number
			trust	trustee				your h	ands?	trust		offered	schedul
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8	3)	(9)	(10)	(11)	(12)
(i)													
(ii)													
G			otherinco r the hea				tside Ind	ia which	is not i	ncluded in,-	(i) items	A to F ab	ove and, (
	C										If (6) is y	es, In con	e offered
	Country Name	Zi	Name	and add	dress of	Income	Natu	re of	What	her taxable		this ret	ırn
S1 No	and	Co	• I the	person	from	derived	ince			ur hands?	Amount	Schedul	Ite m
	code	00,	wh	om deri	ved	derived	'"	, mc	III y 0	ui nanos.		e where	number
												offered	schedul
(1)	(2a)	(2 h	))	(3)		(4)	(:	5)		(6)	(7)	(8)	(9)
(i)													

Sch	edule GS	I INFORMATION REGARDING TURNO VER/GRO	DSS RECEIPT REPORTED FOR GST
ı	Sl. No.	GSTIN No(s).	Annual value of outward supplies as per the GST return(s) filed
SOF	(1)	(2)	(3)
<u>٠</u>			
Λ	OTE >	Please furnish the information above for each GST	IN No. separately

## PART-B

Pa	ırt B	- <b>TI</b>	Computation of total income	
	1	Inco	me from house property (3 of Schedule-HP) (enter nil if loss)	1
1	2	Prof	its and gains from business or profession	
		i	Profits and gains from business other than speculative business 2i and specified business (A37 of Schedule BP) (enter nil if loss)	
		ii	Profits and gains from speculative business (3(ii) of table E of 21i Schedule BP) (enter nil if loss and carry this figure to Schedule CFL)	
			Profits and gains from specified business (3(iii) of table E of 2iii Schedule BP) (enter nil if loss and carry this figure to Schedule CFL)	
F		iv	Income chargeable to tax at special rate (3d, 3e, 3f and 4b of Schedule BP)	
ΙŽ		v	Total (2i + 2ii + 2iii + 2iv) (enter nil, if loss and carry this figure of loss to Sche	edule CYLA) 2v
NC	3	Cap	ital gains	
E		a	Shortterm	
TOTAL INCOME			i Short-term chargeable @ 15% (9ii of item E of schedule CG)	
			ii Short-term chargeable @ 30% (9iii of item E of schedule CG)	
			iii Short-term chargeable at applicable rate (9iv of item E of schedule CG)	
			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   bi   bi	



	ii Long-term chargeable @ 20% (9vii of item E of Schee	bi:							
	iii Long-term chargeable at special rates in India as per DTAA (9viii of item E of schedule CG)	bii	i						
	iv Total Long-term (bi + bii + biii) (enter nil if loss)	bi	,						
	c Sum of Short-term / Long-term capital gains (3av+3biv)	(enter	ril if los	is)	3с				
	d Capital gain chargeable @ 30% u/s 115BBH (C2 of schedu	le CG)			3d				
	e Total capital gains (3c+3d)				3 e				
4	In come from other sources								
	a Net income from other sources chargeable to tax at norm applicable rates (6 of Schedule OS) (enter nil if loss)	al 4a							
	b In come chargeable to tax at special rate (2 of Schedule OS)	4b							
	c Income from the activity of owning and maintaining race horses (8eof 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 of fagainst 5 (total of 2xvi, 3xvi a	nd 4xvi	ofSch	edule CYLA)	6				
7	Balance after set off of current year losses $(5-6)$ (total of seria 5 of schedule CYLA + 4b + 2iv)	no (ii)	(iii) , (i	iv) to (xv) of column	7				
8	Brought forward losses to be set off against 7 (total of 2xv, 3xv a				8				
9	<b>Gross Total income (7 – 8)</b> (also total of serial no $(i)$ , $(ii)$ , $iv)$ to $(+4b+2iii)$	xiv) of	:olumn	5 of Schedule BFLA	9				
10	In come chargeable to tax at special rate under section 111A, 11	2,112	etc. in	cluded in 9	10				
11	De du ctions under Chapter VI-A								
	Part-B of Chapter VI-A [I of Schedule VI-A and limited up column 5 of BFLA]	o (i+ii-	-iii+iv+	-v+viii+xiii+xiv) of	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 in come (9 - 11c - 12)				13				
14	In come chargeable to tax at special rates (total of (i) of schedule	ome chargeable to tax at special rates (total of (i) of schedule SI)							
15	Net agricultural income/ any other income for rate purpose (2v	ofSch	dule EI	)	15				
16	Aggregate income (13 – 14 + 15) [applicable if (13-14) exceeds to tax]	maxim	m amo	unt not chargeable	16				
17	Losses of current year to be carried forward (total of xix of School	dule Cl	L)		17				
18	Deemed total income under section 115JC (3 of Schedule AMT)				18				

Part I		Ш	Computation of tax liability on total income					
	1	A	Tax payable on deemed total income under section 11	5JC (	(4 of Schedule	AMT)	1a	
	Г	В	Surcharge on (a) above (if applicable)				1b	
18	1	C	Health and Education Cess @ 4% on 1a+1b above				1 c	
∄		D	Total Tax Payable on deemed total income (1a+1b+1c)	)			1d	
TAX LIABILITY	2	Tax	payable on total income					
13	Г	A	Tax at normal rates on 16 of Part B-TI	2a				
X	ĺ	В	Tax at special rates (total of col. (ii) of Schedule-SI)	2b				
E	l		Rebate on agricultural income [applicable if (13-14) of	2c			1	
OF	1	C	Part B-TI exceeds maximum amount not chargeable to					
l S			tax]					
ΙĒ	l	D	Tax Payable on total income (2a+2b-2c)				2d	
COMPUTATION		E	Surcharge		Surcharge computed before marginal relief	Surcharge after marginal relief		
			i	2ei 2g(ii)	Tener	ia		



	_							
		l	10% or 15%, as applicable (Referins	tructions) 2eii				
		<u> </u>				——iia		
		ii	On [(2d) - [(12(ii) of Schedule SI - tax of	on Income 2eiii				
1		-	referred in 2e(ii))]					
			Total (ia+iia)				2eiv	
1			e alth and Education Cess @ 4% on 2d+2	eiv			2f	
			ross tax liability (2d + 2eiv + 2f)				2g	
1			tax payable (higher of 1d or 2g)				3	
	4		under section 115JD of tax paid in earli	er years (applicat	le if	2g is more than 1d)	4	
1	Ŀ		chedule AMTC)	•			_	
		Tax pa	yable after credit under section 115JD (	3 - 4)			5	
1	0		ction 90/90A (2 of Schedule TR)	6a				
1			ction 91/30 A (2 b) Schedule TR)	6b				
			tal (6a + 6b)	00			6c	
1	7		x liability (5 – 6c) (enter zero, if negative)				7	
1			st and fee payable					
1	ř		terest for default in furnishing the return	n (section 234A)				
		"   "	tereseror deraute in rur misming the return	(section 2047)	8a			
İ		b In	terest for default in payment of advance	tax (section 234B)	8b			
1			te rest for deferment of a dvance tax (sect		8c			
1			e for default in furnishing return of inco		8d			
1			tal Interest and Fee Payable (8a+8b+8c				8e	
İ	9		gate liability (7 + 8e)				9	
		Taxes						
e ∞	Г	a A	lvance Tax (from column 5 of 115A)	10a				
<del> </del>		b T	S (total of column 9 of 15B	10b				
FAXES PAID AND BANK DETAILS		c To	S (total of column 7 of 15C)	10c				
A 2	1	d S	If-As sessment Tax (from column 5 of 15A)	) 10d				
N ES			tal Taxes Paid (10a+10b+10c+10d)				10e	
B A			nt payable (Enter if 9 is greater than 10e,	else enter 0)			11	
L			d (If 10e is greater than 9)				12	
			x payable on 115TD income including int	•		2 of Schedule 115TD)	13	
			yable u/s 115TD after adjustment of refi				14	
			fund after adjustment as per Sl. No. 14 (	l2-13) (refund, if an	y, will	l be directly credited	15	
			e bankaccount)					~ 1
	16		i have a bank account in India (Non-Res may select No)	sidents craiming rei	ına w	ith no bank account in		Select Yes or No
ł	Н		ails of all Bank Accounts held in India at	any time during the	nror	ious voer (evaluding d		t a ccountr)
	$\vdash$		S Code of the Bank in case of Bank			Account Nun		Type of account
		51.	Accounts held in India	Name of the I	ank	Account Nun	1001	(Dropdown to be provided
			Trees and a more					by e-filing utility)
1		I						7 0 27
=		п						
Į į	Н	Note:						
BANK ACCOUNT		1) Al	bank accounts held at any time are to be	reported, except do	rmar	ıt A/c		
<b>A</b> C								
¥		<ol><li>In c</li></ol>	ase of multiple accounts, the refund will be	credited to one of the	valid	lated accounts after proc	essing	the return.
1 2								
-	$\vdash$	_						
	L		can be added as required					
			<ul> <li>residents, who are claiming income-tax of one foreign bank account:</li> </ul>	refund and not hav	ing b	ank account in Indian	iay, at	their option, furnish the
	H	Sl.	of one foreign bank account:	T		T		
		No.	SWIFTCode	Name of the B	ank	Country of Locati	on	IBAN
1	$\vdash$						+	
	$\vdash$		Rows can be added as required				$\dashv$	
	17		at any time during the previous year,-			1		
			d, as beneficial owner, beneficiary or oth	erwise, any asset (in	cludir	ng financial interest in	any	
			located outside India; or			-	•	□Yes □No
1			ve signing authority in any account locate					Lies Livo
1		(iii) h	we income from any source outside India	?				1
			able only in case of a resident] [Ensur			if the answer is Yes J		



	Det	ails of	payı	ment	s of A	dvan	ce Ta	x an	d S	elf-A	sse	ssm	ent I	Гах												
	S1 No		]	BSR	Code	е		Dat	e o	f De	posi	t (D	D/M	IM/Y	YYY)	Seria	al Num	ıber (	of Ch	allan		A	mo	unt (	(Rs)	
	(1)			(	2)			Т			(	(3)						(4)						(5)		
	i	Т						$\top$	Г									Π				Г				Г
	ii	$\top$	$\top$					$\top$	Т									$\top$			П	Г	Г	T		Г
1	iii	$\vdash$	+					$\top$	Т	$\vdash$	Т	$\vdash$	$\vdash$					-			Н	Н	$\vdash$	T	$\vdash$	$\vdash$

	1	Dotails	of Tax Deducte	d at Cour	co (TT	S) on Inc	omo [A	nor I	Zovm 16	Licened	o v Eo	vm 16D/1	6C'/16D/	AF fu vn	iched by
В		I		u at Sour	te ( 11	) on the	ome [A:	s per 1	:01 III 10 2	1 Issueu	01 10	IIII IUD/I	oc/10D/1	tor rurn	isiieu by
L		Deduct											-		
S		PAN/Aadh aa	1	Unclain		ı			1		_	med this			1
N		r No. of	Deductor/			Financia								eipt/	credit
0	relating	Other Person	PAN/Aadh aa	forward	(b/f)	deducte	l durin	g the	income	is be ing	offen	ed for tax	withd	rawals	being
1	to self	(if TDS credit	r No. of			FY 2	023-24	)	this yea	r, not ap	plica	ble if TDS	offe	red	carried
1	/other	related to	Tenant/						is de	ducted	u/s 1	94N)			forwar
1	person	otherperson)	Buyer												d
1	other														
1	person														
1	as per														
1	rule														
1	37BA(2)														
1	1														
$\vdash$	+ -			Fin.	TD	Deducte	Deduc	ted in	Claime				Gross	Head	
1				Year in	S	d in own			I	ı	d in i	he hands		ı	
1				which	b/f	hands	orany		I	ı		other	t	Incom	
1				deducte		nunos	perso		hands	I		per rule		e	
1				d			perso		nanus			(if		•	
1				"			37BA(					ble)			
1							applic		1	ap	prica	ible)			
<u> </u>	(2)	(2)	(4)	(5)		(5)			_		(10		(11)	(1.2)	(1.2)
(1	) (2)	(3)	(4)	(5)	(6)	(7)	(8		(9)		(10		(11)	(12)	(13)
1							Incom	1		Incom	TD	PAN/			
1							e	S		e	S	Aadhaa			
												r No.			
Ι															
	•	NOTE ► Plea	se enter total of	column 9 i	n10b	of Part B-	TTI								

C	De	tails of Tax	Collected at	Source (TCS) [A	As per Form 2	7Dissued	l by the Co	ollector(s)]				
	SI	TCS	Tax	PAN/Aadhaar	Unclaime	d TCS	TCS of th	he current	TCS c	redit	being	TCS credit
	No	credit	De du ction	No. of Other	brought forv	vard (b/f)	financ	ial Year	claime	d thi	s Year	being carried
				Person (ifTCS			(Tax c	ollected				forward
		self/other	Collection	credit related			duringF	Y 2023-24)				
		person	Account	to other								
		[other	Number of	person)	Fin. Yearin	Amount	C ollected	Collected				
国		person as	the		which	b/f	in own	in the		Cla	imed in	
8		per rule	Collector		collected		hands	hands of	Claimed	the l	hands of	
INCOME		37I(1)]						any other	in own	any	yother	
5								person as	hands	pers	on as per	
ON								per rule	nanos		37I(1)(if	
ICS								37I(1) (if		app	licable)	
ř								applicable)				
	(1)	2(i)	(2)(ii)	(3)	(4)	(5)	(6)(i)	(6)(ii)	(7)(i)		7(ii)	(8)
										TCS	PAN/	
	i										Aadhaar	
											No.	
	ii											
	NO	TIE > Pleas	e enter total	of column (7) in .	10cofPartB-1	ΓΤΙ						

## TAXMANN® Tax & Corporate Laws of INDIA

## VERIFICATION

I,			(full	name	in	block	letters),	son/	daughter	of			
	, sole:	mnly declare t	that to the best	ofmy kn	owledg	e and belie	f, the infor	nation g	iven in the r	eturn			
and the schedul	les thereto is correct and complete	is in accorda	nce with the	provision	s of th	e Income	-tax Act, 1	961.					
I further declare	that I am making this return in my c	apacity as	(dr	op down t	o be pi	ovided) a	nd I am als	compe	tent to make	e this			
return and verify it. I am holding permanent account number (if allotted) (Please see instruction)													
I further declare	e that the critical assumptions specifie	d in the agree	ment have bee	n satisfied	l and al	the terms	and conditi	ons of th	e agreement	have			
been complied	with. (Applicable, in a case where r	eturn is furni	ished under se	ection 920	CD)				_				
Date	Place				Sign	here 🗲	·.			$\neg$			

[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 24<sup>th</sup> January 2024.