

(ख) परिशिष्ट II में, प्ररूप "सहज (आईटीआर-1)" प्ररूप आईटीआर-2, प्ररूप आईटीआर-3 प्ररूप "सुगम (आईटीआर-4)" प्ररूप आईटीआर-5, प्ररूप आईटीआर-6, प्ररूप आईटीआर-7 और प्ररूप आईटीआर-V" के स्थान पर क्रमशः निम्नलिखित प्ररूप रखे जाएंगे, अर्थात् :-

[अधिसूचना सं. 31/2020/फा. सं. 370142/32/2019-टीपीएल]

अंकुर गोयल, अवर सचिव

**टिप्पण :** मूल नियम भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (ii) में अधिसूचना सं. का.आ. 969(अ), तारीख 26 मार्च, 1962 द्वारा प्रकाशित किए गए थे और उनका अंतिम संशोधन आय-कर (11वां संशोधन) नियम, 2020 द्वारा अधिसूचना संख्यांक सा.का.नि. 329(अ) तारीख 28.5.2020 द्वारा संशोधन किया गया।

## MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

### NOTIFICATION

New Delhi, the 29th May, 2020

### INCOME-TAX

**G.S.R. 338(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 the Income-tax Rules, 1962, namely:—

**1. Short title and commencement.**—(1) These rules may be called the Income-tax (12th Amendment) Rules, 2020.

(2) They shall come into force with effect from the date of publication in the Official Gazette.

**2. In the Income-tax Rules, 1962,**

(a) in rule 12, in sub-rule (1)—

(I) in clause (a), in the proviso,-

(i) in item (V), the word "or" shall be inserted at the end;

(ii) items (VII) and (VIII) shall be omitted;

(II) in clause (ca), in the proviso, item (VI) shall be omitted.

(b) in Appendix II, for Form "Sahaj (ITR-1), Form ITR-2, Form ITR-3, Form Sugam (ITR-4), Form ITR-5, Form ITR-6, Form ITR-7 and Form ITR-V", the following Forms shall, respectively, be substituted, namely:—

[Notification No. 31/2020/F. No. 370142/32/2019-TPL]

ANKUR GOYAL, Under Secy.

**Note :** The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) *vide* notification number S.O. 969(E), dated the 26th March, 1962 and last amended by the Income-tax (11th Amendment) Rules, 2020, *vide* notification number G.S.R. 329 (E) dated 28.5.2020.

FORM  
ITR-1  
SAHAJ

## INDIAN INCOME TAX RETURN

[For individuals being a resident (other than not ordinarily resident) having total income upto Rs.50 lakh, having Income from Salaries, one house property, other sources (Interest etc.), and agricultural income upto Rs.5 thousand]  
[Not for an individual who is either Director in a company or has invested in unlisted equity shares]  
(Refer instructions for eligibility)

Assessment Year

2020 - 21

## PART A GENERAL INFORMATION

|  |   |  |  |
|--|---|--|--|
| PAN  | Name  | Date of Birth  | Aadhaar Number (12 digits)/Aadhaar Enrolment Id (28 digits) (If eligible for Aadhaar No.)  |
| Mobile No.   | Email Address   | Address: Flat/Door/Block No. Name of Premises/Building/Village Road/Street/Post Office Area/Locality Town/City/District State Country PIN code |  |
| Filed u/s (Tick) [Please see instruction]  | <input type="checkbox"/> 139(1)-On or before due date, <input type="checkbox"/> 139(4)-Belated, <input type="checkbox"/> 139(5)-Revised,<br><input type="checkbox"/> 119(2)(b)- After Condonation of delay. |  | Nature of employment-<br><input type="checkbox"/> Central Govt. <input type="checkbox"/> State Govt. <input type="checkbox"/> Public Sector Undertaking <input type="checkbox"/> Pensioners <input type="checkbox"/> Others <input type="checkbox"/> Not Applicable (e.g. Family Pension etc.) |
| Or Filed in response to notice u/s   | <input type="checkbox"/> 139(9), <input type="checkbox"/> 142(1), <input type="checkbox"/> 148, <input type="checkbox"/> 153A <input type="checkbox"/> 153C   |  |  |
| If revised/defective, then enter Receipt No. and Date of filing original return (DD/MM/YYYY) / /   |   |  |  |
| If filed in response to notice u/s 139(9)/142(1)/148/153A/153C or order u/s 119(2)(b)- enter Unique Number/Document Identification Number (DIN) & Date of such Notice or Order / /   |   |  |  |
| Are you filing return of income under Seventh proviso to section 139(1) but otherwise not required to furnish return of income? - (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No  |   |  |  |
| If yes, please furnish following information<br>[Note: To be filled only if a person is not required to furnish a return of income under section 139(1) but filing return of income due to fulfilling one or more conditions mentioned in the seventh proviso to section 139(1)] |   |  |  |
| Have you deposited amount or aggregate of amounts exceeding Rs. 1 Crore in one or more current account during the previous year? (Yes/No)  |   |  | Amount (Rs) (If Yes)   |
| Have you incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or for any other person? (Yes/ No)  |   |  | Amount (Rs) (If Yes)   |
| Have you incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity during the previous year? (Yes/No)   |   |  | Amount (Rs) (If Yes)   |

## PART B GROSS TOTAL INCOME

Whole- Rupee (₹) only

|  |   |  |     |
|--|---|--|-----|
| B1   | i   | Gross Salary (ia + ib + ic)  | i   |
| SALARY / PENSION   | a   | Salary as per section 17(1)  | ia  |
|  | b   | Value of perquisites as per section 17(2)  | ib  |
|  | c   | Profit in lieu of salary as per section 17(3)  | ic  |
|  | ii  | Less allowances to the extent exempt u/s 10 (drop down to be provided in e-filing utility)<br>(Ensure that it is included in salary income u/s 17(1)/17(2)/17(3) )   | ii  |
|  | iii   | Net Salary (i – ii)  | iii |
|  | iv  | Deductions u/s 16 (iva + ivb + ivc)  | iv  |
|  | v   | Income chargeable under the head 'Salaries' (iii – iv)   | B1  |
| B2   | Tick applicable option <input type="checkbox"/> Self-Occupied <input type="checkbox"/> Let Out <input type="checkbox"/> Deemed Let Out                |  |     |
| HOUSE PROPERTY   | i   | Gross rent received/ receivable/ lettable value during the year  | i   |
|  | ii  | Tax paid to local authorities  | ii  |
|  | iii   | Annual Value (i – ii)  | iii |
|  | iv  | 30% of Annual Value  | iv  |
|  | v   | Interest payable on borrowed capital   | v   |
|  | vi  | Arrears/Unrealised rent received during the year less 30%  | vi  |
|  | vii   | Income chargeable under the head 'House Property' (iii – iv – v) + vi (If loss, put the figure in negative)<br>Note: - Maximum loss from House Property that can be set-off is INR 2, 00,000. To avail the benefit of carry forward and set of loss, please use ITR -2 | B2  |
| B3   | Income from Other Sources (drop down to be provided in e-filing utility specifying nature of income)  |  | B3  |
| Less: Deduction u/s 57(iia) (in case of family pension only) |   |  |     |
| B4   | Gross Total Income (B1+B2+B3) (If loss, put the figure in negative)<br>Note: To avail the benefit of carry forward and set of loss, please use ITR -2 |  | B4  |

## PART C – DEDUCTIONS AND TAXABLE TOTAL INCOME (Refer instructions for Deduction limit as per Income-tax Act)

Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 30.06.2020 for the purpose of claiming any deduction under Part B of Chapter VIA? [Yes/No]

(If yes, please fill schedule DI)

|                                      |       |   |           |   |  |  |   |   |      |
|--------------------------------------|-------|---|-----------|---|--|--|---|---|------|
| 80C                                  | 80CCC | 80CCD(1)  | 80CCD(1B) | 80CCD(2)  | 80D<br>(Details are to be filled in the drop down to be provided in e-filing utility)                        | 80DD<br>(Details are to be filled in the drop down to be provided in e-filing utility) | 80DDB<br>(Details are to be filled in the drop down to be provided in e-filing utility) | 80E   | 80EE |
| 80EEA                                | 80EEB | 80G<br>(Details are to be filled in the drop down to be provided in e-filing utility) | 80GG      | 80GGA<br>(Details are to be filled in the drop down to be provided in e-filing utility) | 80GGC  | 80TTA  | 80TTB   | 80U<br>(Details are to be filled in the drop down to be provided in e-filing utility) |      |
| Total deductions                     |       |   |           |   | C1   | Total Income (B4-C1)   |   |   | C2   |
| Exempt Income: For reporting purpose |       |   |           |   | Drop down to be provided in e-filing utility mentioning nature of exempt income, relevant clause and section |  |   |   |      |

**PART D – COMPUTATION OF TAX PAYABLE**

|     |                                      |  |     |  |  |     |   |  |
|-----|--------------------------------------|--|-----|--|--|-----|---|--|
| D1  | Tax payable on total income          |  | D2  | Rebate u/s 87A                                     |  | D3  | Tax after Rebate  |  |
| D4  | Health and education Cess @ 4% on D3 |  | D5  | Total Tax and Cess                                 |  | D6  | Relief u/s 89 (Please ensure to submit Form 10E to claim this relief) |  |
| D7  | Interest u/s 234A                    |  | D8  | Interest u/s 234B                                  |  | D9  | Interest u/s 234C   |  |
| D10 | Fee u/s 234F                         |  | D11 | Total Tax, Fee and Interest (D5+D7+D8+D9+D10 – D6) |  |     |   |  |
| D12 | Total Taxes Paid                     |  | D13 | Amount payable (D11-D12) (if D11>D12)              |  | D14 | Refund (D12-D11) (if D12>D11)   |  |

**PART E – OTHER INFORMATION**

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

| Sl. | IFS Code of the Bank | Name of the Bank | Account Number | Select Account for Refund Credit |
|-----|----------------------|------------------|----------------|----------------------------------|
| I   |                      |                  |                |                                  |

1. Minimum one account should be selected for refund credit.

2. In case of Refund, multiple accounts are selected for refund credit, then refund will be credited to one of the account decided by CPC after processing the return.

**Schedule-IT Details of Advance Tax and Self-Assessment Tax payments**

|    | BSR Code |  |  |  | Date of Deposit (DD/MM/YYYY) |  |  |  | Serial Number of Challan |  |  |  | Tax paid |  |  |  |  |  |  |  |
|----|----------|--|--|--|------------------------------|--|--|--|--------------------------|--|--|--|----------|--|--|--|--|--|--|--|
|    | Col (1)  |  |  |  | Col (2)                      |  |  |  | Col (3)                  |  |  |  | Col (4)  |  |  |  |  |  |  |  |
| R1 |          |  |  |  |                              |  |  |  |                          |  |  |  |          |  |  |  |  |  |  |  |
| R2 |          |  |  |  |                              |  |  |  |                          |  |  |  |          |  |  |  |  |  |  |  |

**Schedule-TDS Details of TDS/TCS [As per Form 16/16A/16C/27D issued by the Deductor(s)/ Employer(s)/ Payer(s)/ Collector(s)]**

|    | TAN of deductor/Collector or PAN/ Aadhaar No. of the Tenant | Name of the Deductor/ Collector/Tenant | Gross payment/ receipt which is subject to tax deduction /collection | Year of tax deduction/ collection | Tax Deducted/ collected | TDS/TCS credit out of (5) claimed this Year |
|----|---|--|--|-----------------------------------|-------------------------|---|
|    | Col (1)   | Col (2)                                | Col (3)  | Col (4)                           | Col (5)                 | Col (6)                                     |
| T1 |   |  |  |                                   |                         |   |
| T2 |   |  |  |                                   |                         |   |

**Schedule DI - Details of Investment**

Investment/ Deposit/ Payments for the purpose of claiming deduction under Part B of Chapter VIA

| Section         | Eligible amount of deduction during FY 2019-20 (As per Part C- Deductions and taxable total income) | Deduction attributable to investment/expenditure made between 01.04.2020 to 30.06.2020 (Out of Col No.2) |
|-----------------|---|--|
| Col (1)<br>(ii) | Col (2)   | Col (3)  |
| 80C             |   |  |
| 80CCC           |   |  |
| 80CCD(1)        |   |  |
| 80CCD(1B)       |   |  |
| 80CCD(2)        |   |  |
| 80D             |   |  |
| 80DD            |   |  |
| 80DDB           |   |  |
| 80E             |   |  |
| 80EE            |   |  |
| 80EEA           |   |  |
| 80EEB           |   |  |
| 80G             |   |  |
| 80GG            |   |  |
| 80GGA           |   |  |
| 80GGC           |   |  |
| Total           |   |  |

**VERIFICATION**Stamp Receipt No., Seal,  
Date & Sign of Receiving  
Official

I, \_\_\_\_\_ son/ daughter of \_\_\_\_\_ solemnly declare that to the best of my knowledge and belief, the information given in the return is correct and complete and is in accordance with the provisions of the Income-tax Act, 1961. I further declare that I am making this return in my capacity as \_\_\_\_\_ (drop down to be provided in e-filing utility) and I am also competent to make this return and verify it. I am holding permanent account number \_\_\_\_\_ (Please see instruction).

Date:

Signature:

If the return has been prepared by a Tax Return Preparer (TRP) give further details below:

|                           |             |                          |
|---------------------------|-------------|--------------------------|
| Identification No. of TRP | Name of TRP | Counter Signature of TRP |
|                           |             |                          |

If TRP is entitled for any reimbursement from the Government, amount thereof

FORM

ITR-2

## INDIAN INCOME TAX RETURN

[For Individuals and HUFs not having income from profits and gains of business or profession]

(Please see Rule 12 of the Income-tax Rules, 1962)  
(Please refer instructions)

Assessment Year

2 0 2 0 - 2 1

## Part A-GEN

## GENERAL

PERSONAL INFORMATION

|   |   |                   |   |
|---|---|-------------------|---|
| First name  | Middle name   | Last name         | PAN   |
| Flat/Door/Block No.   | Name of Premises/Building/Village   |                   | Status (Tick) <input checked="" type="checkbox"/> Individual <input type="checkbox"/> HUF |
| Road/Street/Post Office                                     | Date of Birth/ Formation (DD/MM/YYYY)   |                   |   |
| Area/locality   | Aadhaar Number (12 digit) / Aadhaar Enrolment Id (28 digit) (if eligible for Aadhaar) |                   |   |
| Town/City/District  | State   | PIN code/ZIP code |   |
|   | Country   |                   |   |
| Residential/Office Phone Number with STD code/ Mobile No. 1 |   | Mobile No. 2      |   |

|                        |                 |
|------------------------|-----------------|
| Email Address-1 (self) | Email Address-2 |
|------------------------|-----------------|

|   |  |
|---|--|
| (a) Filed u/s (Tick) [Please see instruction] | <input type="checkbox"/> 139(1)-On or before due date, <input type="checkbox"/> 139(4)-After due date, <input type="checkbox"/> 139(5)-Revised Return, <input type="checkbox"/> 92CD-Modified return, <input type="checkbox"/> 119(2)(b)-After condonation of delay. |
| Or Filed in response to notice u/s            | <input type="checkbox"/> 139(9), <input type="checkbox"/> 142(1), <input type="checkbox"/> 148, <input type="checkbox"/> 153A <input type="checkbox"/> 153C  |

|   |
|---|
| (b) Are you filing return of income under Seventh proviso to section 139(1) but otherwise not required to furnish return of income? - (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No<br>If yes, please furnish following information<br>[Note: To be filled only if a person is not required to furnish a return of income under section 139(1) but filing return of income due to fulfilling one or more conditions mentioned in the seventh proviso to section 139(1)] |
|---|

|  |                      |
|--|----------------------|
| (bi) Have you deposited amount or aggregate of amounts exceeding Rs. 1 Crore in one or more current account during the previous year? (Yes/No) | Amount (Rs) (If Yes) |
|--|----------------------|

|  |                      |
|--|----------------------|
| (bii) Have you incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or for any other person? (Yes/No) | Amount (Rs) (If Yes) |
|--|----------------------|

|   |                      |
|---|----------------------|
| (biii) Have you incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity during the previous year? (Yes/No) | Amount (Rs) (If Yes) |
|---|----------------------|

|   |     |
|---|-----|
| (c) If Revised/Defective/Modified, then enter Receipt No. and Date of filing original return (DD/MM/YYYY) | / / |
|---|-----|

|   |                     |
|---|---------------------|
| (d) If filed, in response to a notice u/s 139(9)/142(1)/148/153A/153C or order u/s 119(2)(b) enter Unique Number/ Document Identification Number (DIN) and date of such Notice/Order, or if filed u/s 92CD, enter date of Advance Pricing Agreement | (Unique Number) / / |
|---|---------------------|

|  |  |   |
|--|--|---|
| (e) Residential Status in India (for individuals) (Tick applicable option)                   | A. Resident  | <input type="checkbox"/> You were in India for 182 days or more during the previous year [section 6(1)(a)]  |
|  |  | <input type="checkbox"/> You were in India for 60 days or more during the previous year, and have been in India for 365 days or more within the 4 preceding years [section 6(1)(c)] [where Explanation 1 is not applicable] |
|  | B. Resident but not Ordinarily Resident                              | <input type="checkbox"/> You have been a non-resident in India in 9 out of 10 preceding years [section 6(6)(a)]   |
|  |  | <input type="checkbox"/> You have been in India for 729 days or less during the 7 preceding years [section 6(6)(a)]   |
|  | C. Non-resident  | <input type="checkbox"/> You were a non-resident during the previous year.  |
| (i) Please specify the jurisdiction(s) of residence during the previous year -               |  |   |
| S.No.  | Jurisdiction(s) of residence   | Taxpayer Identification Number(s)   |
| 1  |  |   |
| 2  |  |   |
| (ii) In case you are a Citizen of India or a Person of Indian Origin (POI), please specify - |  |   |
| Total period of stay in India during the previous year (in days)                             | Total period of stay in India during the 4 preceding years (in days) |   |

|  |  |
|--|--|
| Residential Status in India (for HUF) (Tick applicable option) | D. <input type="checkbox"/> Resident <input type="checkbox"/> Resident but not Ordinarily Resident <input type="checkbox"/> Non-resident |
|--|--|

|   |  |
|---|--|
| (f) Do you want to claim the benefit under section 115H? (applicable in case of resident) | <input type="checkbox"/> Yes <input type="checkbox"/> No |
|---|--|

|   |
|---|
| (g) Are you governed by Portuguese Civil Code as per section 5A? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No (If "YES" please fill Schedule 5A) |
|---|

|  |
|--|
| (h) Whether this return is being filed by a Representative Assesse? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information - |
|--|

|   |
|---|
| (1) Name of the Representative  |
| (2) Capacity of the Representative (drop down to be provided)         |
| (3) Address of the Representative                                     |
| (4) Permanent Account Number (PAN)/ Aadhaar No. of the Representative |

|  |
|--|
| (i) Whether you were Director in a company at any time during the previous year? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No<br>If yes, please furnish following information - |
|--|

|                 |                            |     |   |                                      |
|-----------------|----------------------------|-----|---|--------------------------------------|
| Name of Company | Type of company            | PAN | Whether its shares are listed or unlisted | Director Identification Number (DIN) |
|                 | (Drop down to be provided) |     |   |                                      |

FILING STATUS



**SCHEDULES TO THE RETURN FORM (FILL AS APPLICABLE)****Schedule S** Details of Income from Salary

|   |  |   |    |       |  |                    |  |
|---|--|---|----|-------|--|--------------------|--|
| Name of Employer                                      |  | Nature of employer (Tick <input checked="" type="checkbox"/><br>(drop down to be provided)) |    |       | TAN of Employer (mandatory if tax is deducted) |                    |  |
| Address of employer                                   |  | Town/City   |    | State |  | PIN code/ ZIP code |  |
| SALARIES  | 1 Gross Salary (1a + 1b + 1c)  |   |    |       | 1  |                    |  |
|   | a Salary as per section 17(1) (drop down to be provided)   |   | 1a |       |  |                    |  |
|   | b Value of perquisites as per section 17(2) (drop down to be provided)   |   | 1b |       |  |                    |  |
|   | c Profit in lieu of salary as per section 17(3) (drop down to be provided)   |   | 1c |       |  |                    |  |
|   | (Add multiple rows for Gross Salary in case of more than one employer)   |   |    |       |  |                    |  |
|   | 2 Total Gross Salary (from all employers)  |   |    |       | 2  |                    |  |
|   | 3 Less allowances to the extent exempt u/s 10 (drop down to be provided in e-filing utility) (please refer instructions)<br>(Note: Ensure that it is included in Total Gross salary in (2) above ) |   |    |       | 3  |                    |  |
|   | 4 Net Salary (2 - 3)   |   |    |       | 4  |                    |  |
|   | 5 Deduction u/s 16 (5a + 5b + 5c)  |   |    |       | 5  |                    |  |
|   | A Standard deduction u/s 16(ia)  |   | 5a |       |  |                    |  |
| B Entertainment allowance u/s 16(ii)                  |  | 5b  |    |       |  |                    |  |
| C Professional tax u/s 16(iii)                        |  | 5c  |    |       |  |                    |  |
| 6 Income chargeable under the head 'Salaries' (4 - 5) |  |   |    | 6     |  |                    |  |

**Schedule HP** Details Of Income From House Property (Please Refer Instructions) (Drop down to be provided indicating ownership of property)

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

|  |   |  |  |  |  |  |  |
|--|---|--|--|--|--|--|--|
| II   |   |  |  |  |  |  |  |
| [Tick <input checked="" type="checkbox"/> the applicable option] |   | Name(s) of Tenant (if let out)   |  | PAN/Aadhaar No. of Tenant(s) (Please see note) |  | PAN/TAN/ Aadhaar No. of Tenant(s) (if TDS credit is claimed) |  |
| <input type="checkbox"/> Let out                                 |   | I  |  |  |  |  |  |
| <input type="checkbox"/> Self-occupied                           |   | II   |  |  |  |  |  |
| <input type="checkbox"/> Deemed let out                          |   |  |  |  |  |  |  |
| a  | Gross rent received/ receivable/ lettable value<br>(higher of the two, if let out for whole of the year, lower of the two, if let out for part of the year) |  |  |  |  | 2a   |  |
| b  | The amount of rent which cannot be realized   |  |  |  |  | 2b   |  |
| c  | Tax paid to local authorities   |  |  |  |  | 2c   |  |
| d  | Total (2b + 2c)   |  |  |  |  | 2d   |  |
| e  | Annual value (2a – 2d)  |  |  |  |  | 2e   |  |
| f  | Annual value of the property owned (own percentage share x 2e)  |  |  |  |  | 2f   |  |
| g  | 30% of 2f   |  |  |  |  | 2g   |  |
| h  | Interest payable on borrowed capital  |  |  |  |  | 2h   |  |
| i  | Total (2g + 2h)   |  |  |  |  | 2i   |  |
| j  | Arrears/Unrealised rent received during the year less 30%   |  |  |  |  | 2j   |  |
| k  | Income from house property 2 (2f – 2i + 2j)   |  |  |  |  | 2k   |  |
| 3  | Pass through income/loss if any *   |  |  |  |  | 3  |  |
| 4  | Income under the head "Income from House Property" (1k + 2k + 3)<br>(if negative take the figure to 2i of schedule CYLA)                                    |  |  |  |  | 4  |  |
| <b>NOTE</b>  |   | 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.       |  |  |  |  |  |
| <b>NOTE</b>  |   | Furnishing of PAN/ Aadhaar No. of tenant is mandatory, if tax is deducted under section 194-IB.<br>Furnishing of TAN of tenant is mandatory, if tax is deducted under section 194-I. |  |  |  |  |  |

**Schedule CG Capital Gains**

|   |   |  |   |                              |                  |        |                     |          |
|---|---|--|---|------------------------------|------------------|--------|---------------------|----------|
| <b>A Short-term Capital Gains (STCG) (Sub-items 3 and 4 are not applicable for residents)</b>   |   |  |   |                              |                  |        |                     |          |
| <b>Short-term Capital Gains</b>   | <b>1 From sale of land or building or both (fill up details separately for each property)</b>   |  |   |                              |                  |        |                     |          |
|   | a   | i  | Full value of consideration received/receivable   |                              |                  | Ai     |                     |          |
|   |   | ii   | Value of property as per stamp valuation authority  |                              |                  | Aii    |                     |          |
|   |   | iii  | Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (a ii) does not exceed 1.05 times (ai), take this figure as (ai), or else take (a ii)]   |                              |                  | aiii   |                     |          |
|   | b   | <b>Deductions under section 48</b>   |   |                              |                  |        |                     |          |
|   |   | i  | Cost of acquisition without indexation  |                              |                  | Bi     |                     |          |
|   |   | ii   | Cost of Improvement without indexation  |                              |                  | Bii    |                     |          |
|   |   | iii  | Expenditure wholly and exclusively in connection with transfer  |                              |                  | Biii   |                     |          |
|   |   | iv   | Total (bi + bii + biii)   |                              |                  | Biv    |                     |          |
|   | c   | Balance (aiii – biv)   |   |                              | 1c               |        |                     |          |
|   | d   | Deduction under section 54B (Specify details in item D below)                              |   |                              | 1d               |        |                     |          |
|   | e   | Short-term Capital Gains on Immovable property (1c - 1d)                                   |   |                              |                  |        | A1e                 |          |
|   | f   | In case of transfer of immovable property, please furnish the following details (see note) |   |                              |                  |        |                     |          |
|   |   | S.No.  | Name of buyer(s)  | PAN/ Aadhaar No. of buyer(s) | Percentage share | Amount | Address of property | Pin code |
|   | <b>NOTE</b>   |  | Furnishing of PAN/ Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents.<br>In case of more than one buyer, please indicate the respective percentage share and amount. |                              |                  |        |                     |          |
| <b>2 From sale of equity share or unit of equity oriented Mutual Fund (MF) or unit of a business trust on which STT is paid under section 111A or 115AD(1)(ii) proviso (for FII)</b>    |   |  |   |                              |                  |        |                     |          |
| a   | Full value of consideration   |  |   |                              | 2a               |        |                     |          |
| b   | <b>Deductions under section 48</b>  |  |   |                              |                  |        |                     |          |
|   | i   | Cost of acquisition without indexation   |   |                              | bi               |        |                     |          |
|   | ii  | Cost of Improvement without indexation   |   |                              | bii              |        |                     |          |
|   | iii   | Expenditure wholly and exclusively in connection with transfer                             |   |                              | biii             |        |                     |          |
|   | iv  | Total (i + ii + iii)   |   |                              | biv              |        |                     |          |
| c   | Balance (2a – biv)  |  |   | 2c                           |                  |        |                     |          |
| d   | Loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only) |  |   | 2d                           |                  |        |                     |          |
| e   | Short-term capital gain on equity share or equity oriented MF (STT paid) (2c +2d)   |  |   |                              |                  | A2e    |                     |          |
| <b>3 For NON-RESIDENT, not being an FII- from sale of shares or debentures of an Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)</b> |   |  |   |                              |                  |        |                     |          |
| a   | STCG on transactions on which securities transaction tax (STT) is paid  |  |   |                              |                  | A3a    |                     |          |
| b   | STCG on transactions on which securities transaction tax (STT) is not paid  |  |   |                              |                  | A3b    |                     |          |
| <b>4 For NON-RESIDENT- from sale of securities (other than those at A2) by an FII as per section 115AD</b>  |   |  |   |                              |                  |        |                     |          |





| II   |  |   |                              |                  |        |                     |          |     |  |
|--|--|---|------------------------------|------------------|--------|---------------------|----------|-----|--|
| a  | Total amount of STCG not chargeable to tax in India as per DTAA  |   |                              |                  |        |                     |          | A8a |  |
| b  | Total amount of STCG chargeable to tax at special rates in India as per DTAA   |   |                              |                  |        |                     |          | A8b |  |
| 9  | Total Short-term Capital Gain (A1e+ A2e+ A3a+ A3b+ A4e+ A5e+A6 + A7 - A8a)   |   |                              |                  |        |                     |          | A9  |  |
| <b>B Long-term capital gain (LTCG) (Sub-items, 5, 6, 7 &amp; 8 are not applicable for residents)</b> |  |   |                              |                  |        |                     |          |     |  |
| 1  | From sale of land or building or both (fill up details separately for each property)   |   |                              |                  |        |                     |          |     |  |
| a  | i  | Full value of consideration received/receivable   |                              |                  |        | ai                  |          |     |  |
|  | ii   | Value of property as per stamp valuation authority  |                              |                  |        | aii                 |          |     |  |
|  | iii  | Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.05 times (ai), take this figure as (ai), or else take (aii)]   |                              |                  |        | aiii                |          |     |  |
| b  | Deductions under section 48  |   |                              |                  |        |                     |          |     |  |
|  | i  | Cost of acquisition with indexation   |                              |                  |        | bi                  |          |     |  |
|  | ii   | Cost of Improvement with indexation   |                              |                  |        | bii                 |          |     |  |
|  | iii  | Expenditure wholly and exclusively in connection with transfer  |                              |                  |        | biii                |          |     |  |
|  | iv   | Total (bi + bii + biii)   |                              |                  |        | Biv                 |          |     |  |
| c  | Balance (aiii – biv)   |   |                              |                  |        | 1c                  |          |     |  |
| d  | Deduction under section 54/54B/54EC/54F/54GB (Specify details in item D below)   |   |                              |                  |        | 1d                  |          |     |  |
| e  | Long-term Capital Gains on Immovable property (1c - 1d)  |   |                              |                  |        |                     |          | B1e |  |
| f  | In case of transfer of immovable property, please furnish the following details (see note)   |   |                              |                  |        |                     |          |     |  |
|  | S.No.  | Name of buyer(s)  | PAN/ Aadhaar No. of buyer(s) | Percentage share | Amount | Address of property | Pin code |     |  |
| <b>NOTE ▶</b>  |  | Furnishing of PAN/ Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents.<br>In case of more than one buyer, please indicate the respective percentage share and amount. |                              |                  |        |                     |          |     |  |
| 2  | From sale of bonds or debenture (other than capital indexed bonds issued by Government)  |   |                              |                  |        |                     |          |     |  |
| a  | Full value of consideration  |   |                              |                  |        | 2a                  |          |     |  |
| b  | Deductions under section 48  |   |                              |                  |        |                     |          |     |  |
|  | i  | Cost of acquisition without indexation  |                              |                  |        | bi                  |          |     |  |
|  | ii   | Cost of improvement without indexation  |                              |                  |        | bii                 |          |     |  |
|  | iii  | Expenditure wholly and exclusively in connection with transfer  |                              |                  |        | biii                |          |     |  |
|  | iv   | Total (bi + bii +biii)  |                              |                  |        | biv                 |          |     |  |
| c  | Balance (2a – biv)   |   |                              |                  |        | 2c                  |          |     |  |
| d  | Deduction under sections 54F (Specify details in item D below)   |   |                              |                  |        | 2d                  |          |     |  |
| e  | LTCG on bonds or debenture (2c – 2d)   |   |                              |                  |        |                     |          | B2e |  |
| 3  | From sale of, (i) listed securities (other than a unit) or zero coupon bonds where proviso under section 112(1) is applicable (ii) GDR of an Indian company referred in sec. 115ACA  |   |                              |                  |        |                     |          |     |  |
| a  | Full value of consideration  |   |                              |                  |        | 3a                  |          |     |  |
| b  | Deductions under section 48  |   |                              |                  |        |                     |          |     |  |
|  | i  | Cost of acquisition without indexation  |                              |                  |        | bi                  |          |     |  |
|  | ii   | Cost of improvement without indexation  |                              |                  |        | bii                 |          |     |  |
|  | iii  | Expenditure wholly and exclusively in connection with transfer  |                              |                  |        | biii                |          |     |  |
|  | iv   | Total (bi + bii +biii)  |                              |                  |        | biv                 |          |     |  |
| c  | Balance (3a – biv)   |   |                              |                  |        | 3c                  |          |     |  |
| d  | Deduction under sections 54F (Specify details in item D below)   |   |                              |                  |        | 3d                  |          |     |  |
| e  | Long-term Capital Gains on assets at B3 above (3c – 3d)  |   |                              |                  |        |                     |          | B3e |  |
| 4  | From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A   |   |                              |                  |        |                     |          |     |  |
| a  | LTCG u/s 112A (column 14 of Schedule 112A)   |   |                              |                  |        | 4a                  |          |     |  |
| b  | Deduction under sections 54F (Specify details in item D below)   |   |                              |                  |        | 4b                  |          |     |  |
| c  | Long-term Capital Gains on sale of capital assets at B4 above (4a – 4b)  |   |                              |                  |        |                     |          | B4c |  |
| 5  | For NON-RESIDENTS- from sale of shares or debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)  |   |                              |                  |        |                     |          |     |  |
| a  | LTCG computed without indexation benefit   |   |                              |                  |        | 5a                  |          |     |  |
| b  | Deduction under sections 54F (Specify details in item D below)   |   |                              |                  |        | 5b                  |          |     |  |
| c  | LTCG on share or debenture (5a-5b)   |   |                              |                  |        |                     |          | B5c |  |
| 6  | For NON-RESIDENTS- from sale of, (i) unlisted securities as per sec. 112(1)(c), (ii) bonds or GDR as referred in sec. 115AC, (iii) securities by FII as referred to in sec. 115AD (other than securities referred to in section 112A for which column B7 is to be filled up) |   |                              |                  |        |                     |          |     |  |
| a  | i  | In case securities sold include shares of a company other than quoted shares, enter the following details   |                              |                  |        |                     |          |     |  |
|  | a  | Full value of consideration received/receivable in respect of unquoted shares   |                              |                  |        | ia                  |          |     |  |
|  | b  | Fair market value of unquoted shares determined in the prescribed manner  |                              |                  |        | ib                  |          |     |  |

Long-term Capital Gains

|    |  |  |   |   |  |   |
|----|--|--|---|---|--|---|
|    |  | c  | Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a       | ic  |  |   |
|    |  | ii   | Full value of consideration in respect of securities other than unquoted shares   | aii                                       |  |   |
|    |  | iii  | Total (ic + ii)   | aiii                                      |  |   |
|    | b  | Deductions under section 48  |   |   |  |   |
|    |  | i  | Cost of acquisition without indexation  | bi  |  |   |
|    |  | ii   | Cost of improvement without indexation  | bii                                       |  |   |
|    |  | iii  | Expenditure wholly and exclusively in connection with transfer  | biii                                      |  |   |
|    |  | iv   | Total (bi + bii + biii)   | biv                                       |  |   |
|    | c  | Balance (6aiii – biv)  |   |   | 6c   |   |
|    | d  | Deduction under sections /54F (Specify details in item D below)  |   |   | 6d   |   |
|    | e  | Long-term Capital Gains on assets at 6 above in case of NON-RESIDENT (6c - 6d)   |   |   |  | B6e   |
| 7  | For NON-RESIDENTS - From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A |  |   |   |  |   |
|    | a  | LTCG u/s 112A (column 14 of Schedule 115AD(1)(b)(iii))   |   |   | 7a   |   |
|    | b  | Deduction under section 54F (Specify details in item D below)  |   |   | 7b   |   |
|    | c  | Long-term Capital Gains on sale of capital assets at B7 above (7a – 7b)  |   |   |  | B7c   |
| 8  | From sale of foreign exchange asset by NON-RESIDENT INDIAN (If opted under chapter XII-A)  |  |   |   |  |   |
|    | a  | LTCG on sale of specified asset (computed without indexation)  |   |   | 8a   |   |
|    | 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)  |   |   | 8d   |   |
|    | 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  | i  | In case assets sold include shares of a company other than quoted shares, enter the following details                                     |   |  |   |
|    |  | a  | Full value of consideration received/receivable in respect of unquoted shares   | ia  |  |   |
|    |  | b  | Fair market value of unquoted shares determined in the prescribed manner  | ib  |  |   |
|    |  | c  | Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b) | ic  |  |   |
|    |  | ii   | Full value of consideration in respect of assets other than unquoted shares   | aii                                       |  |   |
|    |  | iii  | Total (ic + ii)   | aiii                                      |  |   |
|    | b  | Deductions under section 48  |   |   |  |   |
|    |  | i  | Cost of acquisition with indexation   | bi  |  |   |
|    |  | ii   | Cost of improvement with indexation   | bii                                       |  |   |
|    |  | iii  | Expenditure wholly and exclusively in connection with transfer  | biii                                      |  |   |
|    |  | iv   | Total (bi + bii + biii)   | biv                                       |  |   |
|    | c  | Balance (9aiii – biv)  |   |   | 9c   |   |
|    | d  | Deduction under sections 54F (Specify details in item D below)   |   |   | 9d   |   |
|    | E  | Long-term Capital Gains on assets at B9 above (9c – 9d)  |   |   |  |   |
| 10 | Amount deemed to be long-term capital gains  |  |   |   |  |   |
|    | a  | Whether any amount of unutilized capital gain on asset transferred during the previous year shown below was deposited in the Capital Gains Accounts Scheme within due date for that year?<br>Yes ; No ; Not applicable. (If yes, then provide the details below)<br>In case any amount is utilised out of Capital Gains account please fill sl no "B" of Schedule DI |   |   |  |   |
|    | Sl.  | Previous year in which asset   | Section under which deduction claimed in that year  | Year in which asset acquired/ constructed | Amount utilised out of Capital Gains account | Amount not used for new asset or remained unutilized in Capital gains account (X) |
|    | i  | 2016-17  | 54/54F/ 54GB  |   |  |   |
|    | ii   | 2017-18  | 54B   |   |  |   |
|    | b  | Amount deemed to be long-term capital gains, other than at 'a'   |   |   |  |   |
|    | Total amount deemed to be long-term capital gains (aXi + aXii + b)   |  |   |   |  |   |
| 11 | Pass Through Income/ Loss in the nature of Long Term Capital Gain,(Fill up schedule PTI) (B11a1+ B11a2 + B11b)   |  |   |   |  |   |
|    | a1   | Pass Through Income/ Loss in the nature of Long Term Capital Gain, chargeable @ 10% u/s 112A   |   |   | B11 a1                                       |   |
|    | a2   | Pass Through Income/ Loss in the nature of Long Term Capital Gain, chargeable @ 10% under sections other than u/s 112A   |   |   | B11 a2                                       |   |

| b   |                  | Pass Through Income/ Loss in the nature of Long Term Capital Gain, chargeable @ 20% |                     |                 |  |                            |                     | B11b                 |                                       |  |  |
|---|------------------|---|---------------------|-----------------|--|----------------------------|---------------------|----------------------|---------------------------------------|--|--|
| <b>12</b> Amount of LTCG included in B1- B11 but not chargeable to tax or chargeable at special rates in India as per DTAA                                    |                  |   |                     |                 |  |                            |                     |                      |                                       |  |  |
| Sl. No.   | Amount of income | Item No. B1 to B11 above in which included  | Country name & Code | Article of DTAA | Rate as per Treaty<br>(enter NIL, if not chargeable) | Whether TRC obtained (Y/N) | Section of I.T. Act | Rate as per I.T. Act | Applicable rate [lower of (6) or (9)] |  |  |
| (1)   | (2)              | (3)   | (4)                 | (5)             | (6)  | (7)                        | (8)                 | (9)                  | (10)                                  |  |  |
| I   |                  |   |                     |                 |  |                            |                     |                      |                                       |  |  |
| II  |                  |   |                     |                 |  |                            |                     |                      |                                       |  |  |
| a Total amount of LTCG not chargeable to tax as per DTAA  |                  |   |                     |                 |  |                            |                     |                      | B12a                                  |  |  |
| b Total amount of LTCG chargeable to tax at special rates as per DTAA   |                  |   |                     |                 |  |                            |                     |                      | B12b                                  |  |  |
| <b>13</b> Total long term capital gain chargeable under I.T. Act (B1e+B2e+B3e+B4c+B5c+B6e+B7c+B8c+B8f+B9e+B10 + B11 - B12a)                                   |                  |   |                     |                 |  |                            |                     |                      |                                       |  |  |
| <b>C</b> Income chargeable under the head "Capital Gains" (A9 + B13) (take B13 as nil, if loss)   |                  |   |                     |                 |  |                            |                     |                      |                                       |  |  |
| <b>D</b> Information about deduction claimed against Capital Gains  |                  |   |                     |                 |  |                            |                     |                      |                                       |  |  |
| <b>1</b> In case of deduction u/s 54/54B/54EC/54F/54GB/115F give following details  |                  |   |                     |                 |  |                            |                     |                      |                                       |  |  |
| a Deduction claimed u/s 54  |                  |   |                     |                 |  |                            |                     |                      |                                       |  |  |
| i   |                  | Date of transfer of original asset  |                     |                 |  | ai                         |                     | dd/mm/yyyy           |                                       |  |  |
| ii  |                  | Cost of new residential house   |                     |                 |  | aii                        |                     |                      |                                       |  |  |
| iii   |                  | Date of purchase/construction of new residential house                              |                     |                 |  | aiii                       |                     | dd/mm/yyyy           |                                       |  |  |
| iv  |                  | Amount deposited in Capital Gains Accounts Scheme before due date                   |                     |                 |  | aiv                        |                     |                      |                                       |  |  |
| v   |                  | Amount of deduction claimed   |                     |                 |  | av                         |                     |                      |                                       |  |  |
| b Deduction claimed u/s 54B   |                  |   |                     |                 |  |                            |                     |                      |                                       |  |  |
| i   |                  | Date of transfer of original asset  |                     |                 |  | bi                         |                     | dd/mm/yyyy           |                                       |  |  |
| ii  |                  | Cost of new agricultural land   |                     |                 |  | bii                        |                     |                      |                                       |  |  |
| iii   |                  | Date of purchase of new agricultural land   |                     |                 |  | biii                       |                     | dd/mm/yyyy           |                                       |  |  |
| iv  |                  | Amount deposited in Capital Gains Accounts Scheme before due date                   |                     |                 |  | biv                        |                     |                      |                                       |  |  |
| v   |                  | Amount of deduction claimed   |                     |                 |  | bv                         |                     |                      |                                       |  |  |
| c Deduction claimed u/s 54EC  |                  |   |                     |                 |  |                            |                     |                      |                                       |  |  |
| i   |                  | Date of transfer of original asset  |                     |                 |  | ci                         |                     | dd/mm/yyyy           |                                       |  |  |
| ii  |                  | Amount invested in specified/notified bonds<br>(not exceeding fifty lakh rupees)    |                     |                 |  | cii                        |                     |                      |                                       |  |  |
| iii   |                  | Date of investment  |                     |                 |  | ciii                       |                     | dd/mm/yyyy           |                                       |  |  |
| iv  |                  | Amount of deduction claimed   |                     |                 |  | civ                        |                     |                      |                                       |  |  |
| d Deduction claimed u/s 54F   |                  |   |                     |                 |  |                            |                     |                      |                                       |  |  |
| i   |                  | Date of transfer of original asset  |                     |                 |  | di                         |                     | dd/mm/yyyy           |                                       |  |  |
| ii  |                  | Cost of new residential house   |                     |                 |  | dii                        |                     |                      |                                       |  |  |
| iii   |                  | Date of purchase/construction of new residential house                              |                     |                 |  | diii                       |                     | dd/mm/yyyy           |                                       |  |  |
| iv  |                  | Amount deposited in Capital Gains Accounts Scheme before due date                   |                     |                 |  | div                        |                     |                      |                                       |  |  |
| v   |                  | Amount of deduction claimed   |                     |                 |  | dv                         |                     |                      |                                       |  |  |
| e Deduction claimed u/s 54GB  |                  |   |                     |                 |  |                            |                     |                      |                                       |  |  |
| i   |                  | Date of transfer of original residential property                                   |                     |                 |  | ei                         |                     | dd/mm/yyyy           |                                       |  |  |
| ii  |                  | PAN of the eligible company   |                     |                 |  | eii                        |                     |                      |                                       |  |  |
| iii   |                  | Amount utilised for subscription of equity shares of eligible company               |                     |                 |  | eiii                       |                     |                      |                                       |  |  |
| iv  |                  | Date of subscription of shares  |                     |                 |  | eiv                        |                     | dd/mm/yyyy           |                                       |  |  |
| v   |                  | Cost of new plant and machinery purchased by the eligible company                   |                     |                 |  | ev                         |                     |                      |                                       |  |  |
| vi  |                  | Date of purchase of plant and machinery   |                     |                 |  | evi                        |                     | dd/mm/yyyy           |                                       |  |  |
| vii   |                  | Amount deposited in Capital Gains Accounts Scheme before due date                   |                     |                 |  | evii                       |                     |                      |                                       |  |  |
| viii  |                  | Amount of deduction claimed   |                     |                 |  | eviii                      |                     |                      |                                       |  |  |
| f Deduction claimed u/s 115F (for Non-Resident Indians)   |                  |   |                     |                 |  |                            |                     |                      |                                       |  |  |
| i   |                  | Date of transfer of original foreign exchange asset                                 |                     |                 |  | fi                         |                     | dd/mm/yyyy           |                                       |  |  |
| ii  |                  | Amount invested in new specified asset or savings certificate                       |                     |                 |  | fii                        |                     |                      |                                       |  |  |
| iii   |                  | Date of investment  |                     |                 |  | fiii                       |                     | dd/mm/yyyy           |                                       |  |  |
| iv  |                  | Amount of deduction claimed   |                     |                 |  | fiv                        |                     |                      |                                       |  |  |
| g Total deduction claimed (1a + 1b + 1c + 1d + 1e + 1f)   |                  |   |                     |                 | 1g   |                            |                     |                      |                                       |  |  |
| <b>E</b> Set-off of current year capital losses with current year capital gains (excluding amounts included in A8a & B12a which is not chargeable under DTAA) |                  |   |                     |                 |  |                            |                     |                      |                                       |  |  |

| Sl.  | Type of Capital Gain  | Capital Gain of current year (Fill this column only if computed figure is positive) | Short term capital loss          |  |                           |            | Long term capital loss                   |                                       |            | Current year's capital gains remaining after set off<br>(9=1-2-3-4-5-6-7-8) |
|------|---|---|----------------------------------|--|---------------------------|------------|--|---------------------------------------|------------|---|
|      |   |   | 15%                              | 30%                                      | applicable rate           | DTAA rates | 10%                                      | 20%                                   | DTAA rates |   |
|      |   | 1   | 2                                | 3  | 4                         | 5          | 6  | 7                                     | 8          | 9   |
| i    | Capital Loss to be set off<br>(Fill this row only if computed figure is negative) |   | (A2e*+A3a*+A7a*)                 | A4e*+A7b*                                | (A1e*+A3b*+A5e*+A6*+A7c*) | A8b        | (B3e*+B4c*+B6e*+B7c*+B8c*+B11a1*+B11a2*) | (B1e*+B2e*+B5c*+B8f*+B9e*+B10*+B11b*) | B12b       |   |
| ii   | Short term capital gain   | 15%   | (A2e*+A3a*+)                     |  |                           |            |  |                                       |            |   |
| iii  |   | 30%   | A4e*+A7b*                        |  |                           |            |  |                                       |            |   |
| iv   |   | applicable rate   | (A1e*+A3b*+A5e*+A6*+A7c*)        |  |                           |            |  |                                       |            |   |
| v    |   | DTAA rates  | A8b                              |  |                           |            |  |                                       |            |   |
| vi   |   | Long term capital gain  | 10%                              | (B3e*+B4c*+B6e*+B7c*+B8c*+B11a1*+B11a2*) |                           |            |  |                                       |            |   |
| vii  | 20%   |   | (B1e*+B2e*+B5c*+B8f*+B9e*+B10*+) |  |                           |            |  |                                       |            |   |
| viii | DTAA rates  |   | B12b                             |  |                           |            |  |                                       |            |   |
| ix   | Total loss set off (ii + iii + iv + v + vi+vii+viii)                              |   |                                  |  |                           |            |  |                                       |            |   |
| x    | Loss remaining after set off (i – ix)   |   |                                  |  |                           |            |  |                                       |            |   |

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

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

**F** Information about accrual/receipt of capital gain

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

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





**Schedule OS Income from Other Sources**

| OTHER SOURCES | 1  |  |                |             | 1      |  |
|---------------|--|--|----------------|-------------|--------|--|
|               | Gross income chargeable to tax at normal applicable rates (1a+ 1b+ 1c+ 1d + 1e)                                |  |                |             |        |  |
|               | a Dividends, Gross [not exempt u/s 10(34) and 10(35)]  |  |                |             | 1a     |  |
|               | b Interest, Gross (bi + bii + biii + biv+ bv)  |  |                |             | 1b     |  |
|               | i  | From Savings Bank  | bi             |             |        |  |
|               | ii   | From Deposits (Bank/ Post Office/ Co-  | bii            |             |        |  |
|               | iii  | From Income-tax Refund   | biii           |             |        |  |
|               | iv   | In the nature of Pass through income/ loss   | biv            |             |        |  |
|               | v  | Others   | bv             |             |        |  |
|               | c Rental income from machinery, plants, buildings, etc., Gross   |  |                |             | 1c     |  |
|               | d Income of the nature referred to in section 56(2)(x) which is chargeable to tax (di + dii + diii + div + dv) |  |                |             | 1d     |  |
|               | i  | Aggregate value of sum of money received without consideration   | di             |             |        |  |
|               | ii   | In case immovable property is received without consideration, stamp duty value of property   | dii            |             |        |  |
|               | iii  | In case immovable property is received for inadequate consideration, stamp duty value of property in excess of such consideration            | diiii          |             |        |  |
|               | iv   | In case any other property is received without consideration, fair market value of property  | div            |             |        |  |
|               | v  | In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration           | dv             |             |        |  |
|               | e Any other income (please specify nature)   |  |                |             | 1e     |  |
|               | Sl. No.  | Nature   |                |             | Amount |  |
|               | 1  | Family Pension   |                |             |        |  |
|               | 2  |  |                |             |        |  |
|               | Rows can be added as required  |  |                |             |        |  |
|               | 2 Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e +2f elements related to Sl. No.1)                    |  |                |             | 2      |  |
|               | a Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB   |  |                |             | 2a     |  |
|               | b Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)   |  |                |             | 2b     |  |
|               | i  | Cash credits u/s 68  | bi             |             |        |  |
|               | ii   | Unexplained investments u/s 69   | bii            |             |        |  |
|               | iii  | Unexplained money etc. u/s 69A   | biii           |             |        |  |
|               | iv   | Undisclosed investments etc. u/s 69B   | biv            |             |        |  |
|               | v  | Unexplained expenditure etc. u/s 69C   | bv             |             |        |  |
|               | vi   | Amount borrowed or repaid on hundi u/s 69D   | bvi            |             |        |  |
|               | c Accumulated balance of recognised provident fund taxable u/s 111   |  |                |             | 2c     |  |
|               | S.No.  | Assessment Year  | Income benefit | Tax benefit |        |  |
|               | (i)  | (ii)   | (iii)          | (iv)        |        |  |
|               | d Any other income chargeable at special rate (total of di to dxviii)  |  |                |             | 2d     |  |
|               | i  | Dividends received by non-resident (not being company) or foreign company chargeable u/s 115A(1)(a)(i)                                       | di             |             |        |  |
|               | ii   | Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii)                                  | dii            |             |        |  |
|               | iii  | Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia)   | diiii          |             |        |  |
|               | iv   | Interest referred to in section 194LC - chargeable u/s 115A(1)(a)(iiaa)  | div            |             |        |  |
|               | v  | Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab)  | dv             |             |        |  |
|               | vi   | Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)  | dvi            |             |        |  |
|               | vii  | Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii)  | dvii           |             |        |  |
|               | viii   | Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b)(A) & 115A(1)(b)(B) | dviii          |             |        |  |





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

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

**Schedule CYLA** Details of Income after Set off of Current Year Losses

| CURRENT YEAR LOSS ADJUSTMENT | Sl. No.  | Head/ Source of Income  | Income of current year (Fill this column only if income is zero or positive) | House property loss of the current year set off | Net loss from Other sources chargeable at normal applicable rates (other than loss from race horses) of the current year set off | Current year's Income remaining after set off |
|------------------------------|--|---|--|---|--|---|
|                              |  |   | 1  | 2   | 3  | 4=1-2-3                                       |
|                              | i  | Loss to be set off →<br>(Fill this row only if computed figure is negative) |  |   | ( 4 of Schedule HP)  | (6 of Schedule-OS)                            |
| ii                           | Salaries   |   | (6 of Schedule S)  |   |  |   |
| iii                          | House property   |   | ( 4 of Schedule HP)  |   |  |   |
| iv                           | Short-term capital gain taxable @ 15%                                    |   | ( 9ii of item E of schedule CG)  |   |  |   |
| v                            | Short-term capital gain taxable @ 30%                                    |   | ( 9iii of item E of schedule CG)   |   |  |   |
| vi                           | Short-term capital gain taxable at applicable rates                      |   | ( 9iv of item E of schedule CG)  |   |  |   |
| vii                          | Short-term capital gain taxable at special rates in India as per DTAA    |   | (9v of item E of schedule CG)  |   |  |   |
| viii                         | Long term capital gain taxable @ 10%                                     |   | ( 9vi of item E of schedule CG)  |   |  |   |
| ix                           | Long term capital gain taxable @ 20%                                     |   | ( 9vii of item E of schedule CG)   |   |  |   |
| x                            | Long term capital gains taxable at special rates in India as per DTAA    |   | (9viii of item E of schedule CG)   |   |  |   |
| xi                           | Net income from other sources chargeable at normal applicable rates      |   | (6 of schedule OS)   |   |  |   |
| xii                          | Profit from the activity of owning and maintaining race horses           |   | (8e of schedule OS)  |   |  |   |
| xiii                         | Total loss set off (ii + iii + iv + v + vi + vii + viii + ix + x+xi+xii) |   |  |   |  |   |
| xiv                          | Loss remaining after set-off (i – xiii)                                  |   |  |   |  |   |

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

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



**Schedule VI-A** Deductions under Chapter VI-A

| Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 30.06.2020 for the purpose of claiming any deduction under Part B of Chapter VIA? (If yes, please fill sl no "A" of Schedule DI) |          | <input type="checkbox"/> Yes <input type="checkbox"/> No                         |                    |
|---|----------|--|--------------------|
| <b>TOTAL DEDUCTIONS</b>   | <b>1</b> | <b>Part B- Deduction in respect of certain payments</b>                          |                    |
|   | <b>a</b> | <b>80C</b>   | <b>b 80CCC</b>     |
|   | <b>c</b> | <b>80CCD(1)</b>  | <b>d 80CCD(1B)</b> |
|   | <b>e</b> | <b>80CCD(2)</b>  | <b>f 80D</b>       |
|   | <b>g</b> | <b>80DD</b>  | <b>h 80DDDB</b>    |
|   | <b>i</b> | <b>80E</b>   | <b>j 80EE</b>      |
|   | <b>k</b> | <b>80EEA</b>   | <b>l 80EEB</b>     |
|   | <b>m</b> | <b>80G</b>   | <b>n 80GG</b>      |
|   | <b>o</b> | <b>80GGA</b>   | <b>p 80GGC</b>     |
|   | <b>2</b> | <b>Part C, CA and D- Deduction in respect of certain incomes/other deduction</b> |                    |
|   | <b>q</b> | <b>80QQB</b>   | <b>r 80RRB</b>     |
|   | <b>s</b> | <b>80TTA</b>   | <b>t 80TTB</b>     |
|   | <b>u</b> | <b>80U</b>   |                    |
|   | <b>v</b> | <b>Total deductions under Chapter VI-A (Total of a to u)</b>                     |                    |

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

| <b>DETAILS OF DONATIONS</b> | <b>A</b>  | <b>Donations entitled for 100% deduction without qualifying limit</b>    |              |                    |                        |                             |                             |
|-----------------------------|---|--|--------------|--------------------|------------------------|-----------------------------|-----------------------------|
|                             | Name and address of Donee   |  | PAN of Donee |                    | Amount of donation     |                             | Eligible Amount of donation |
|                             |   |  |              |                    | Donation in cash       | Donation in other mode      | Total Donation              |
|                             | i   |  |              |                    |                        |                             |                             |
|                             | ii  |  |              |                    |                        |                             |                             |
|                             | iii   | <b>Total</b>   |              |                    |                        |                             |                             |
|                             | <b>B</b>  | <b>Donations entitled for 50% deduction without qualifying limit</b>     |              |                    |                        |                             |                             |
|                             | Name and address of Donee   |  | PAN of Donee |                    | Amount of donation     |                             | Eligible Amount of donation |
|                             |   |  |              |                    | Donation in cash       | Donation in other mode      | Total Donation              |
|                             | i   |  |              |                    |                        |                             |                             |
|                             | ii  |  |              |                    |                        |                             |                             |
|                             | iii   | <b>Total</b>   |              |                    |                        |                             |                             |
|                             | <b>C</b>  | <b>Donations entitled for 100% deduction subject to qualifying limit</b> |              |                    |                        |                             |                             |
|                             | Name and address of Donee   |  | PAN of Donee |                    | Amount of donation     |                             | Eligible Amount of donation |
|                             |   |  |              | Donation in cash   | Donation in other mode | Total Donation              |                             |
| i                           |   |  |              |                    |                        |                             |                             |
| ii                          |   |  |              |                    |                        |                             |                             |
| iii                         | <b>Total</b>  |  |              |                    |                        |                             |                             |
| <b>D</b>                    | <b>Donations entitled for 50% deduction subject to qualifying limit</b> |  |              |                    |                        |                             |                             |
| Name and address of Donee   |   | PAN of Donee   |              | Amount of donation |                        | Eligible Amount of donation |                             |
|                             |   |  |              | Donation in cash   | Donation in other mode | Total Donation              |                             |
| i                           |   |  |              |                    |                        |                             |                             |
| ii                          |   |  |              |                    |                        |                             |                             |

|   |   |       |  |  |  |  |
|---|---|-------|--|--|--|--|
|   | iii   | Total |  |  |  |  |
| E | Total donations (Aiii + Biii + Ciii + Diii) |       |  |  |  |  |

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

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

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

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

**Schedule AMTC** Computation of tax credit under section 115JD

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

**Schedule SPI** Income of specified persons (spouse, minor child etc.) includable in income of the assessee as per section 64

| Sl No | Name of person | PAN/ Aadhaar No. of person (optional) | Relationship | Amount (Rs) | Head of Income in which included |
|-------|----------------|---------------------------------------|--------------|-------------|----------------------------------|
| 1     |                |                                       |              |             |                                  |
| 2     |                |                                       |              |             |                                  |
| 3     |                |                                       |              |             |                                  |

**Schedule SI** Income chargeable to tax at special rates (please see instructions for rate of tax)

| SPECIAL RATE | Sl No                            | Section  | <input checked="" type="checkbox"/>                         | Special rate (%)         | Income (i)              | Tax thereon (ii)       |
|--------------|----------------------------------|--|---|--------------------------|-------------------------|------------------------|
|              | 1                                | 111-   | Accumulated balance of recognised provident for prior years | <input type="checkbox"/> |                         | (2ciii of Schedule OS) |
| 2            | 111A or section 115AD(1)(b)(ii)- | Proviso (STCG on shares units on which STT paid) | <input type="checkbox"/>                                    | 15                       | (3iii of schedule BFLA) |                        |

|    |  |                          |              |                                  |  |
|----|--|--------------------------|--------------|----------------------------------|--|
| 3  | 115AD (STCG for FIIs on securities where STT not paid)   | <input type="checkbox"/> | 30           | (3iv of schedule BFLA)           |  |
| 4  | 112 proviso (LTCG on listed securities/ units without indexation)  | <input type="checkbox"/> | 10           | (part of 3vii of schedule BFLA)  |  |
| 5  | 112(1)(c)(iii) (LTCG for non-resident on unlisted securities)  | <input type="checkbox"/> | 10           | (part of 3vii of schedule BFLA)  |  |
| 6  | 115AC (LTCG for non-resident on bonds/GDR)   | <input type="checkbox"/> | 10           | (part of 3vii of schedule BFLA)  |  |
| 7  | 115ACA (LTCG for an employee of specified company on GDR)  | <input type="checkbox"/> | 10           | (part of 3vii of schedule BFLA)  |  |
| 8  | 115AD (LTCG for FIIs on securities)  | <input type="checkbox"/> | 10           | (part of 3vii of schedule BFLA)  |  |
| 9  | 115E (LTCG for non-resident Indian on specified asset)   | <input type="checkbox"/> | 10           | (part of 3vii of schedule BFLA)  |  |
| 10 | 112 (LTCG on others)   | <input type="checkbox"/> | 20           | (3viii of schedule BFLA)         |  |
| 11 | 112A or section 115AD(1)(b)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid)  | <input type="checkbox"/> | 10           | (part of 3vi of schedule BFLA)   |  |
| 12 | STCG Chargeable at special rates in India as per DTAA  |                          |              | (part of 3vi of schedule BFLA)   |  |
| 13 | LTCG Chargeable at special rates in India as per DTAA  |                          |              | (part of 3ix of schedule BFLA)   |  |
| 14 | 115BB (Winnings from lotteries, puzzles, races, games etc.)  | <input type="checkbox"/> | 30           | (part of 2a of schedule OS)      |  |
| 15 | 115BBDA (Dividend income from domestic company exceeding Rs.10 lakh)   | <input type="checkbox"/> | 10           | (part of 2d of schedule OS)      |  |
| 16 | 115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D)   | <input type="checkbox"/> | 60           | (2b of schedule OS)              |  |
| 17 | 115BBF (Tax on income from patent)   | <input type="checkbox"/> | 10           | (part of 2d of schedule OS)      |  |
| 18 | 115BBG (Tax on income from transfer of carbon credits)   | <input type="checkbox"/> | 10           | (part of 2d of schedule OS)      |  |
| 19 | Any other income chargeable at special rate (Drop down to be provided in e-filing utility)   | <input type="checkbox"/> |              | (part of 2d of schedule OS)      |  |
| 20 | Other source of income chargeable at special rates in India as per DTAA  | <input type="checkbox"/> |              | (part of 2f of schedule OS)      |  |
| 21 | Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15%  | <input type="checkbox"/> | 15           | (part of 3iv of schedule BFLA)   |  |
| 22 | Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30%  | <input type="checkbox"/> | 30           | (part of 3v of schedule BFLA)    |  |
| 23 | Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% u/s 112A  | <input type="checkbox"/> | 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                         | <input type="checkbox"/> | 10           | (part of 3vii of schedule BFLA)  |  |
| 25 | Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20%   | <input type="checkbox"/> | 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) | <input type="checkbox"/> |              | (2e of schedule OS)              |  |
|    |  |                          | <b>Total</b> |                                  |  |

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

|               |  |  |  |  |                 |                |                            |  |  |
|---------------|--|--|--|--|-----------------|----------------|----------------------------|--|--|
| EXEMPT INCOME | 1  | Interest income  |  |  |                 |                | 1                          |  |  |
|               | 2  | Dividend income from domestic company (amount not exceeding Rs. 10 lakh) |  |  |                 |                | 2                          |  |  |
|               | 3  | i  | Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules)  |  |                 | i              |                            |  |  |
|               |  | ii   | Expenditure incurred on agriculture  |  |                 | ii             |                            |  |  |
|               |  | iii  | Unabsorbed agricultural loss of previous eight assessment years  |  |                 | iii            |                            |  |  |
|               |  | iv   | Net Agricultural income for the year (i – ii – iii) (enter nil if loss)  |  |                 | 3              |                            |  |  |
|               |  | v  | In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details (Fill up details separately for each agricultural land) |  |                 |                |                            |  |  |
|               |  |  | a  | Name of district along with pin code in which agricultural land is located         |                 |                |                            |  |  |
|               |  |  | b  | Measurement of agricultural land in Acre   |                 |                |                            |  |  |
|               |  |  | c  | Whether the agricultural land is owned or held on lease (drop down to be provided) |                 |                |                            |  |  |
|               |  |  | d  | Whether the agricultural land is irrigated or rain-fed (drop down to be provided)  |                 |                |                            |  |  |
|               | 4  | Other exempt income (including exempt income of minor child)             |  |  |                 |                | 4                          |  |  |
|               | 5  | Income not chargeable to tax as per DTAA                                 |  |  |                 |                |                            |  |  |
|               | Sl. No.  | Amount of income   | Nature of income   | Country name & Code  | Article of DTAA | Head of Income | Whether TRC obtained (Y/N) |  |  |
|               | I  |  |  |  |                 |                |                            |  |  |
|               | II   |  |  |  |                 |                |                            |  |  |
|               | III  | Total Income from DTAA not chargeable to tax                             |  |  |                 |                | 5                          |  |  |
| 6             | Pass through income not chargeable to tax (Schedule PTI) |  |  |  |                 | 6              |                            |  |  |
| 7             | Total (1+2+3+4+5+6)                                      |  |  |  |                 | 7              |                            |  |  |

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

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

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

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

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

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

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

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

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

**Schedule FA** Details of Foreign Assets and Income from any source outside India

| DETAILS OF FOREIGN ASSETS | A1 Details of Foreign Depository Accounts held (including any beneficial interest) at any time during the relevant accounting period                               |              |              |  |                                  |          |                  |   |                                 |   |                 |  |  |
|---------------------------|--|--------------|--------------|--|----------------------------------|----------|------------------|---|---------------------------------|---|-----------------|--|--|
|                           | Sl No  | Country name | Country code | Name of financial institution                                  | Address of financial institution | ZIP code | Account number   | Status  | Account opening date            | Peak balance during the period  | Closing balance | Gross interest paid/credited to the account during the period  |  |
|                           | (1)  | (2)          | (3)          | (4)  | (5)                              | (6)      | (7)              | (8)   | (9)                             | (10)  | (11)            | (12)   |  |
|                           | (i)  |              |              |  |                                  |          |                  |   |                                 |   |                 |  |  |
|                           | (ii)   |              |              |  |                                  |          |                  |   |                                 |   |                 |  |  |
| DETAILS OF FOREIGN ASSETS | A2 Details of Foreign Custodial Accounts held (including any beneficial interest) at any time during the relevant accounting period                                |              |              |  |                                  |          |                  |   |                                 |   |                 |  |  |
|                           | Sl No  | Country name | Country code | Name of financial institution                                  | Address of financial institution | ZIP code | Account number   | Status  | Account opening date            | Peak balance during the period  | Closing balance | Gross amount paid/credited to the account during the period (drop down to be provided specifying nature of amount viz. interest/dividend/proceeds from sale or redemption of financial assets/ other income) |  |
|                           | (1)  | (2)          | (3)          | (4)  | (5)                              | (6)      | (7)              | (8)   | (9)                             | (10)  | (11)            | (12)   |  |
|                           |  | (i)          |              |  |                                  |          |                  |   |                                 |   |                 |  |  |
|                           | (ii)   |              |              |  |                                  |          |                  |   |                                 |   |                 |  |  |
| DETAILS OF FOREIGN ASSETS | A3 Details of Foreign Equity and Debt Interest held (including any beneficial interest) in any entity at any time during the relevant accounting period            |              |              |  |                                  |          |                  |   |                                 |   |                 |  |  |
|                           | Sl No  | Country name | Country code | Name of entity   | Address of entity                | ZIP code | Nature of entity | Date of acquiring the interest                    | Initial value of the investment | Peak value of investment during the period                                      | Closing value   | Total gross amount paid/credited with respect to the holding during the period   | Total gross proceeds from sale or redemption of investment during the period |
|                           | (1)  | (2)          | (3)          | (4)  | (5)                              | (6)      | (7)              | (8)   | (9)                             | (10)  | (11)            | (12)   | (13)   |
|                           |  | (i)          |              |  |                                  |          |                  |   |                                 |   |                 |  |  |
|                           | (ii)   |              |              |  |                                  |          |                  |   |                                 |   |                 |  |  |
| DETAILS OF FOREIGN ASSETS | A4 Details of Foreign Cash Value Insurance Contract or Annuity Contract held (including any beneficial interest) at any time during the relevant accounting period |              |              |  |                                  |          |                  |   |                                 |   |                 |  |  |
|                           | Sl No  | Country name | Country code | Name of financial institution in which insurance contract held | Address of financial institution | ZIP code | Date of contract | The cash value or surrender value of the contract |                                 | Total gross amount paid/credited with respect to the contract during the period |                 |  |  |
|                           | (1)  | (2)          | (3)          | (4)  | (5)                              | (6)      | (7)              | (8)   |                                 | (9)   |                 |  |  |

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



|      |     |      | derived |     | income | your hands? | Amount | Schedule where offered | Item number of schedule |
|------|-----|------|---------|-----|--------|-------------|--------|------------------------|-------------------------|
| (1)  | (2) | (2b) | (3)     | (4) | (5)    | (6)         | (7)    | (8)                    | (9)                     |
| (i)  |     |      |         |     |        |             |        |                        |                         |
| (ii) |     |      |         |     |        |             |        |                        |                         |

**NOTE ▶**

Please refer to instructions for filling out this schedule. In case of an individual, not being an Indian citizen, who is in India on a business, employment or student visa, an asset acquired during any previous year in which he was non-resident is not mandatory to be reported in this schedule if no income is derived from that asset during the current previous year.

**Schedule 5A Information regarding apportionment of income between spouses governed by Portuguese Civil Code**

| Name of the spouse             |                 |                         |   |  |  |
|--------------------------------|-----------------|-------------------------|---|--|--|
| PAN/ Aadhaar No. of the spouse |                 |                         |   |  |  |
|                                | Heads of Income | Receipts under the head | Amount apportioned in the hands of the spouse | Amount of TDS deducted on income at (ii) | TDS apportioned in the hands of spouse |
|                                | (i)             | (ii)                    | (iii)   | (iv)                                     | (v)                                    |
| 1                              | House Property  |                         |   |  |  |
| 2                              | Capital gains   |                         |   |  |  |
| 3                              | Other sources   |                         |   |  |  |
| 4                              | Total           |                         |   |  |  |

**Schedule AL Assets and Liabilities at the end of the year (applicable in a case where total income exceeds Rs.50 lakh)**

| DETAILS OF ASSETS AND LIABILITIES                     | <b>A Details of immovable assets</b> |  |                      |                      |                      |
|---|--------------------------------------|--|----------------------|----------------------|----------------------|
|   | Sl. No.                              | Description  | Address              | Pin code             | Amount (cost) in Rs. |
|   | (1)                                  | (2)  | (3)                  | (4)                  | (5)                  |
|   | (i)                                  |  |                      |                      |                      |
|   | (ii)                                 |  |                      |                      |                      |
| B   | <b>Details of movable assets</b>     |  |                      |                      |                      |
|   | Sl. No.                              | Description  |                      | Amount (cost) in Rs. |                      |
|   | (1)                                  | (2)  |                      | (3)                  |                      |
|   | (i)                                  | Jewellery, bullion etc.  |                      |                      |                      |
|   | (ii)                                 | Archaeological collections, drawings, painting, sculpture or any work of art |                      |                      |                      |
|   | (iii)                                | Vehicles, yachts, boats and aircrafts  |                      |                      |                      |
|   | (iv)                                 | Financial assets   | Amount (cost) in Rs. |                      |                      |
|   | (a)                                  | Bank (including all deposits)  |                      |                      |                      |
|   | (b)                                  | Shares and securities  |                      |                      |                      |
|   | (c)                                  | Insurance policies   |                      |                      |                      |
| (d)   | Loans and advances given             |  |                      |                      |                      |
| (e)   | Cash in hand                         |  |                      |                      |                      |
| <b>C Liabilities in relation to Assets at (A + B)</b> |                                      |  |                      |                      |                      |

**NOTE ▶**

Please refer to instructions for filling out this schedule.

| Schedule DI - Details of investments  |   |  |
|---|---|--|
| A) Investment/ Deposit/ Payments for the purpose of claiming deduction under Chapter VI-A         |   |  |
| Section   | Eligible amount of deduction during FY 2019-20 (As per Schedule VIA- Part B- Deductions in respect of certain payments) | Deduction attributable to investment/expenditure made between 01.04.2020 to 30.06.2020 |
| (1)   | (2)   | (3)  |
| 80C   |   |  |
| 80CCC   |   |  |
| 80CCD(1)  |   |  |
| 80CCD(1B)   |   |  |
| 80CCD(2)  |   |  |
| 80D   |   |  |
| 80DD  |   |  |
| 80DDB   |   |  |
| 80E   |   |  |
| 80EE  |   |  |
| 80EEA   |   |  |
| 80EEB   |   |  |
| 80G   |   |  |
| 80GG  |   |  |
| 80GGA   |   |  |
| 80GGC   |   |  |
| Total   |   |  |
| B) Payment/Acquisition/Purchase/Construction for the purpose of claiming deduction u/s 54 to 54GB |   |  |
| Long Term Capital Gain  |   |  |
| Section   | Amount utilised out of Capital Gains account (As per Sl. No B10a of Schedule CG)  | Amount utilised between 01.04.2020 to 30.06.2020                                       |
| (1)   | (2)   | (3)  |
| 54  |   |  |
| 54B   |   |  |
| 54F   |   |  |
| 54GB  |   |  |
| Total   |   |  |
| Short Term Capital Gain   |   |  |
| Section   | Amount utilised out of Capital Gains account (As per Sl. No A6a of Schedule CG)   | Amount utilised between 01.04.2020 to 30.06.2020                                       |
| (1)   | (2)   | (3)  |
| 54B   |   |  |
| Total   |   |  |

**Part B – TI** Computation of total income

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

PART-B

**Part B -TTI** Computation of tax liability on total income

|                                     |                  |  |  |           |           |
|-------------------------------------|------------------|--|--|-----------|-----------|
| <b>COMPUTATION OF TAX LIABILITY</b> | <b>1</b>         | <b>a</b>                                 | <b>Tax payable on deemed total income u/s 115JC</b> (4 of Schedule AMT)  | <b>1a</b> |           |
|                                     |                  | <b>b</b>                                 | <b>Surcharge on (a)</b> (if applicable)  | <b>1b</b> |           |
|                                     |                  | <b>c</b>                                 | <b>Health and Education Cess @ 4% on (1a + 1b) above</b>   | <b>1c</b> |           |
|                                     |                  | <b>d</b>                                 | <b>Total tax payable on deemed total income</b> (1a + 1b + 1c)   |           | <b>1d</b> |
|                                     | <b>2</b>         | <b>Tax payable on total income</b>       |  |           |           |
|                                     |                  | <b>a</b>                                 | <b>Tax at normal rates on 15 of Part B-TI</b>  | <b>2a</b> |           |
|                                     |                  | <b>b</b>                                 | <b>Tax at special rates</b> (total of col. (ii) of Schedule SI)  | <b>2b</b> |           |
|                                     |                  | <b>c</b>                                 | <b>Rebate on agricultural income</b> [applicable if (12-13) of Part B-TI exceeds maximum amount not chargeable to tax] | <b>2c</b> |           |
|                                     |                  | <b>d</b>                                 | <b>Tax Payable on Total Income</b> (2a + 2b - 2c)  |           | <b>2d</b> |
|                                     | <b>3</b>         | <b>Rebate under section 87A</b>          |  |           | <b>3</b>  |
|                                     | <b>4</b>         | <b>Tax payable after rebate</b> (2d - 3) |  |           | <b>4</b>  |
| <b>5</b>                            | <b>Surcharge</b> |  |  |           |           |

|              |   |   |   |                  |                              |  |
|--------------|---|---|---|------------------|------------------------------|--|
|              | I   | @ 25% of 16(ii) of Schedule SI  | 5i  |                  |                              |  |
|              | ii  | @10% or 15%, as applicable of 2(ii), 3(ii), 8(ii), 11(ii), 21(ii), 23(ii) of Schedule SI  | 5ii   |                  |                              |  |
|              | iii   | On [(4) – (16(ii), 2(ii), 3(ii), 8(ii), 11(ii), 21(ii), 23(ii) of Schedule SI)]   | 5iii  |                  |                              |  |
|              | iv  | Total i + ii + iii  |   | 5iv              |                              |  |
| 6            | Health and Education Cess @ 4% on (4 + 5iv)   |   |   |                  | 6                            |  |
| 7            | Gross tax liability (4 + 5iv + 6)   |   |   |                  | 7                            |  |
| 8            | Gross tax payable (higher of 1d and 7)  |   |   |                  | 8                            |  |
| 9            | Credit u/s 115JD of tax paid in earlier years (applicable only if 7 is higher than 1d) (row 5 of Schedule AMTC)   |   |   |                  | 9                            |  |
| 10           | Tax payable after credit u/s 115JD (8 - 9)  |   |   |                  | 10                           |  |
| 11           | Tax relief  |   |   |                  |                              |  |
|              | a   | Section 89(Please ensure to submit Form 10E)  | 11a   |                  |                              |  |
|              | b   | Section 90/ 90A (2 of Schedule TR)  | 11b   |                  |                              |  |
|              | c   | Section 91 (3 of Schedule TR)   | 11c   |                  |                              |  |
|              | d   | Total (11a + 11b + 11c)   |   | 11d              |                              |  |
| 12           | Net tax liability (10 - 11d) (enter zero if negative)   |   |   |                  | 12                           |  |
| 13           | Interest and fee payable  |   |   |                  |                              |  |
|              | a   | Interest for default in furnishing the return (section 234A)  | 13a   |                  |                              |  |
|              | b   | Interest for default in payment of advance tax (section 234B)   | 13b   |                  |                              |  |
|              | c   | Interest for deferment of advance tax (section 234C)  | 13c   |                  |                              |  |
|              | d   | Fee for default in furnishing return of income (section 234F)   | 13d   |                  |                              |  |
|              | e   | Total Interest and Fee Payable (13a+13b+13c+13d)  |   | 13e              |                              |  |
| 14           | Aggregate liability (12 + 13e)  |   |   |                  | 14                           |  |
| TAXES PAID   | 15  | Taxes Paid  |   |                  |                              |  |
|              |   | a   | Advance Tax (from column 5 of 20A)                            | 15a              |                              |  |
|              |   | b   | TDS (total of column 5 of 20B and column 9 of 20C)            | 15b              |                              |  |
|              |   | c   | TCS (total of column 5 of 20D)                                | 15c              |                              |  |
|              |   | d   | Self-Assessment Tax (from column 5 of 20A)                    | 15d              |                              |  |
|              | e   | Total Taxes Paid (15a + 15b + 15c + 15d)  |   | 15e              |                              |  |
| 16           | Amount payable (Enter if 14 is greater than 15e, else enter 0)  |   |   |                  | 16                           |  |
| 17           | Refund (If 15e is greater than 14) (Refund, if any, will be directly credited into the bank account)  |   |   |                  | 17                           |  |
| BANK ACCOUNT | 18  | Do you have a bank account in India (Non- Residents claiming refund with no bank account in India may select No)  |   |                  | Select Yes or No             |  |
|              |   | Sl.   | IFS Code of the Bank in case of Bank Accounts held in India ( | Name of the Bank | Account Number               | Indicate the account in which you prefer to get your refund credited, if any (tick accounts <input checked="" type="checkbox"/> for refund ) |
|              |   | i   |   |                  |                              |  |
|              | ii  |   |   |                  |                              |  |
|              | <p>Note:</p> <p>1. Minimum one account should be selected for refund credit.</p> <p>2. In case of Refund, multiple accounts are selected for refund credit, then refund will be credited to one of the account decided by CPC after processing the return</p> |   |   |                  |                              |  |
|              | Rows can be added as required   |   |   |                  |                              |  |
|              | ii.   | b) Non- residents, who are claiming income-tax refund and not having bank account in India may, at their option, furnish the details of one foreign bank account: |   |                  |                              |  |
|              |   | Sl. No.   | SWIFT Code  | Name of the Bank | Country of Location          | IBAN   |
|              |   |   |   |                  |                              |  |
|              | Rows can be added as required   |   |   |                  |                              |  |
|              | 19  | Do you at any time during the previous year,—   |   |                  |                              |  |
|              |   | (i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or                         |   |                  |                              |  |
|              |   | (ii) have signing authority in any account located outside India; or  |   |                  |                              |  |
|              |   | (iii) have income from any source outside India?  |   |                  |                              |  |
|              |   | [applicable only in case of a resident] [Ensure Schedule FA is filled up if the answer is Yes ]   |   |                  | <input type="checkbox"/> Yes | <input type="checkbox"/> No  |

|             |  |          |                              |                          |             |
|-------------|--|----------|------------------------------|--------------------------|-------------|
| 20          | TAX PAYMENTS   |          |                              |                          |             |
| A           | Details of payments of Advance Tax and Self-Assessment Tax |          |                              |                          |             |
| SELF ASSESS | Sl No  | BSR Code | Date of Deposit (DD/MM/YYYY) | Serial Number of Challan | Amount (Rs) |
|             | (1)  | (2)      | (3)                          | (4)                      | (5)         |
|             | i  |          |                              |                          |             |



FORM  
ITR-3

## INDIAN INCOME TAX RETURN

(For individuals and HUFs having income from profits and gains of business or profession)

(Please see rule 12 of the Income-tax Rules, 1962)  
(Please refer instructions)

Assessment Year

2020 - 21

## Part A-GEN

## GENERAL

| PERSONAL INFORMATION  | First name   |   | Middle name  |  | Last name       |                   | PAN   |  |       |                           |                                |   |  |  |   |  |  |  |  |  |  |
|---|--|---|--|--|-----------------|-------------------|---|--|-------|---------------------------|--------------------------------|---|--|--|---|--|--|--|--|--|--|
|   | Flat/Door/Block No.  |   |  | Name Of Premises/Building/Village  |                 |                   | Status (Tick) <input checked="" type="checkbox"/> Individual <input type="checkbox"/> HUF |  |       |                           |                                |   |  |  |   |  |  |  |  |  |  |
|   | Road/Street/Post Office  |   |  | Date of Birth/Formation (DD/MM/YYYY)   |                 |                   |   |  |       |                           |                                |   |  |  |   |  |  |  |  |  |  |
|   | Area/locality  |   |  | Aadhaar Number (12 digit)/ Aadhaar Enrolment Id (28 digit) (if eligible for Aadhaar) |                 |                   |   |  |       |                           |                                |   |  |  |   |  |  |  |  |  |  |
|   | Town/City/District   |   |  | State  |                 | PIN code/ZIP code |   |  |       |                           |                                |   |  |  |   |  |  |  |  |  |  |
|   |  |   |  | Country  |                 |                   |   |  |       |                           |                                |   |  |  |   |  |  |  |  |  |  |
|   | Residential/Office Phone Number with STD code/Mobile No. 1   |   |  |  | Mobile No. 2    |                   |   |  |       |                           |                                |   |  |  |   |  |  |  |  |  |  |
|   |  |   |  |  |                 |                   |   |  |       |                           |                                |   |  |  |   |  |  |  |  |  |  |
|   | Email Address-1 (self)   |   |  |  | Email Address-2 |                   |   |  |       |                           |                                |   |  |  |   |  |  |  |  |  |  |
|   |  |   |  |  |                 |                   |   |  |       |                           |                                |   |  |  |   |  |  |  |  |  |  |
| FILING STATUS   | (a) Filed u/s (Tick) [Please see instruction]  |   | <input type="checkbox"/> 139(1)- On or Before due date, <input type="checkbox"/> 139(4)- After due date, <input type="checkbox"/> 139(5)- Revised Return, <input type="checkbox"/> 92CD-Modified return, <input type="checkbox"/> 119(2)(b)- after condonation of delay  |  |                 |                   |   |  |       |                           |                                |   |  |  |   |  |  |  |  |  |  |
|   | Or Filed in response to notice u/s   |   | <input type="checkbox"/> 139(9) <input type="checkbox"/> 142(1), <input type="checkbox"/> 148, <input type="checkbox"/> 153A, <input type="checkbox"/> 153C  |  |                 |                   |   |  |       |                           |                                |   |  |  |   |  |  |  |  |  |  |
|   | (b) Are you filing return of income under seventh proviso to Section 139(1) but otherwise not required to furnish return of income? - (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No  |   | If yes, please furnish following information<br>[Note: To be filled only if a person is not required to furnish a return of income under section 139(1) but filing return of income due to fulfilling one or more conditions mentioned in the seventh proviso to section 139(1)]   |  |                 |                   |   |  |       |                           |                                |   |  |  |   |  |  |  |  |  |  |
|   | (bi) Have you deposited amount or aggregate of amounts exceeding Rs. 1 Crore in one or more current account during the previous year? (Yes/No)   |   | Amount (Rs) (If Yes)   |  |                 |                   |   |  |       |                           |                                |   |  |  |   |  |  |  |  |  |  |
|   | (bii) Have you incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or for any other person? (Yes/No)   |   | Amount (Rs) (If Yes)   |  |                 |                   |   |  |       |                           |                                |   |  |  |   |  |  |  |  |  |  |
|   | (biii) Have you incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity during the previous year? (Yes/No)  |   | Amount (Rs) (If Yes)   |  |                 |                   |   |  |       |                           |                                |   |  |  |   |  |  |  |  |  |  |
|   | (c) If revised/Defective/Modified, then enter Receipt No. and Date of filing original return (DD/MM/YYYY)  |   | / /  |  |                 |                   |   |  |       |                           |                                |   |  |  |   |  |  |  |  |  |  |
|   | (d) If filed, in response to a notice u/s 139(9)/142(1)/148/153A/153C or order u/s 119(2)(b), enter Unique Number/Document Identification Number and date of such notice/order, or if filed u/s 92CD enter date of advance pricing agreement |   | (unique number)  |  | / /             |                   |   |  |       |                           |                                |   |  |  |   |  |  |  |  |  |  |
|   | (e) Residential Status in India (for individuals) (Tick applicable option)   |   | <p><b>A. Resident</b></p> <input type="checkbox"/> You were in India for 182 days or more during the previous year [section 6(1)(a)]<br><input type="checkbox"/> You were in India for 60 days or more during the previous year, and have been in India for 365 days or more within the 4 preceding years [section (6)(1)(c)] [where Explanation 1 is not applicable] <p><b>B. Resident but not Ordinarily Resident</b></p> <input type="checkbox"/> You have been a non-resident in India in 9 out of 10 preceding years [section 6(6)(a)]<br><input type="checkbox"/> You have been in India for 729 days or less during the 7 preceding years [section 6(6)(a)] <p><b>C. Non-resident</b></p> <input type="checkbox"/> You were a non-resident during the previous year.<br>(i) Please specify the jurisdiction(s) of residence during the previous year - <table border="1"> <thead> <tr> <th>S.No.</th> <th>Jurisdiction of residence</th> <th>Taxpayer Identification Number</th> </tr> </thead> <tbody> <tr> <td>1</td> <td></td> <td></td> </tr> <tr> <td>2</td> <td></td> <td></td> </tr> </tbody> </table> <p>(ii) In case you are a Citizen of India or a Person of Indian Origin (POI), please specify -</p> <table border="1"> <thead> <tr> <th>Total period of stay in India during the previous year (in days)</th> <th>Total period of stay in India during the 4 preceding years (in days)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> </tr> </tbody> </table> |  |                 |                   |   |  | S.No. | Jurisdiction of residence | Taxpayer Identification Number | 1 |  |  | 2 |  |  | Total period of stay in India during the previous year (in days) | Total period of stay in India during the 4 preceding years (in days) |  |  |
|   | S.No.  | Jurisdiction of residence   | Taxpayer Identification Number   |  |                 |                   |   |  |       |                           |                                |   |  |  |   |  |  |  |  |  |  |
| 1   |  |   |  |  |                 |                   |   |  |       |                           |                                |   |  |  |   |  |  |  |  |  |  |
| 2   |  |   |  |  |                 |                   |   |  |       |                           |                                |   |  |  |   |  |  |  |  |  |  |
| Total period of stay in India during the previous year (in days)  | Total period of stay in India during the 4 preceding years (in days)   |   |  |  |                 |                   |   |  |       |                           |                                |   |  |  |   |  |  |  |  |  |  |
|   |  |   |  |  |                 |                   |   |  |       |                           |                                |   |  |  |   |  |  |  |  |  |  |
| Residential Status in India (for HUF) (Tick applicable option)  |  | <input type="checkbox"/> Resident <input type="checkbox"/> Resident but not Ordinarily Resident <input type="checkbox"/> Non-resident |  |  |                 |                   |   |  |       |                           |                                |   |  |  |   |  |  |  |  |  |  |
| (f) Do you want to claim the benefit under section 115H? (applicable in case of resident)   |  | <input type="checkbox"/> Yes <input type="checkbox"/> No  |  |  |                 |                   |   |  |       |                           |                                |   |  |  |   |  |  |  |  |  |  |
| (g) Are you governed by Portuguese Civil Code as per section 5A? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (If "YES" please fill Schedule 5A)          |  |   |  |  |                 |                   |   |  |       |                           |                                |   |  |  |   |  |  |  |  |  |  |
| (h) Whether this return is being filed by a representative assessee? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, furnish following information - |  |   |  |  |                 |                   |   |  |       |                           |                                |   |  |  |   |  |  |  |  |  |  |
| (1) Name of the representative  |  |   |  |  |                 |                   |   |  |       |                           |                                |   |  |  |   |  |  |  |  |  |  |
| (2) Capacity of the Representative (drop down to be provided)   |  |   |  |  |                 |                   |   |  |       |                           |                                |   |  |  |   |  |  |  |  |  |  |

|       |   |  |     |                 |   |                                 |                                 |                      |  |  |                                    |                    |                 |                     |  |
|-------|---|--|-----|-----------------|---|---------------------------------|---------------------------------|----------------------|--|--|------------------------------------|--------------------|-----------------|---------------------|--|
|       | (3)   | Address of the representative  |     |                 |   |                                 |                                 |                      |  |  |                                    |                    |                 |                     |  |
|       | (4)   | Permanent Account Number (PAN)/Aadhaar No. of the representative       |     |                 |   |                                 |                                 |                      |  |  |                                    |                    |                 |                     |  |
| (i)   | Whether you were Director in a company at any time during the previous year? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No<br>If yes, please furnish following information -   |  |     |                 |   |                                 |                                 |                      |  |  |                                    |                    |                 |                     |  |
|       | Name of Company   | Type of Company  | PAN |                 | Whether its shares are listed or unlisted   |                                 |                                 |                      |  | Director Identification Number (DIN)                                     |                                    |                    |                 |                     |  |
| (j)   | Whether you are Partner in a firm? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information  |  |     |                 |   |                                 |                                 |                      |  |  |                                    |                    |                 |                     |  |
|       | Name of Firm  |  |     |                 | PAN   |                                 |                                 |                      |  |  |                                    |                    |                 |                     |  |
| (k)   | Whether you have held unlisted equity shares at any time during the previous year? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No<br>If yes, please furnish following information in respect of equity shares   |  |     |                 |   |                                 |                                 |                      |  |  |                                    |                    |                 |                     |  |
|       | Name of company   | Type of Company  | PAN | Opening balance |   | Shares acquired during the year |                                 |                      |  |  | Shares transferred during the year |                    | Closing balance |                     |  |
|       |   |  |     | No. of shares   | Cost of acquisition                         | No. of shares                   | Date of subscription / purchase | Face value per share | Issue price per share (in case of fresh issue) | Purchase price per share (in case of purchase from existing shareholder) | No. of shares                      | Sale consideration | No. of shares   | Cost of acquisition |  |
|       | 1   | 2  | 3   | 4               | 5   | 6                               | 7                               | 8                    | 9  | 10   | 11                                 | 12                 | 13              | 14                  |  |
| (l)   | In case of non-resident, is there a permanent establishment (PE) in India? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No   |  |     |                 |   |                                 |                                 |                      |  |  |                                    |                    |                 |                     |  |
| (m)   | Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange? <input type="checkbox"/> Yes <input type="checkbox"/> No   |  |     |                 |   |                                 |                                 |                      |  |  |                                    |                    |                 |                     |  |
| (a1)  | Are you liable to maintain accounts as per section 44AA? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No   |  |     |                 |   |                                 |                                 |                      |  |  |                                    |                    |                 |                     |  |
| (a2)  | Whether assessee is declaring income only under section 44AE/44B/44BB/44AD/44ADA/44BBA/44BBB <input type="checkbox"/> Yes <input type="checkbox"/> No   |  |     |                 |   |                                 |                                 |                      |  |  |                                    |                    |                 |                     |  |
| a2i   | If No, Whether during the year Total sales/turnover/gross receipts of business exceeds Rs. 1 crores but does not exceed Rs. 5 crores? <input type="checkbox"/> Yes <input type="checkbox"/> No  |  |     |                 |   |                                 |                                 |                      |  |  |                                    |                    |                 |                     |  |
| a2ii  | If Yes is selected at a2i, whether aggregate of all amounts received including amount received for sales, turnover or gross receipts or on capital account like capital contributions, loans etc. during the previous year, in cash, does not exceed five per cent of said amount? <input type="checkbox"/> Yes <input type="checkbox"/> No |  |     |                 |   |                                 |                                 |                      |  |  |                                    |                    |                 |                     |  |
| a2iii | If Yes is selected at a2i, whether aggregate of all payments made including amount incurred for expenditure or on capital account such as asset acquisition, repayment of loans etc., in cash, during the previous year does not exceed five per cent of the said payment? <input type="checkbox"/> Yes <input type="checkbox"/> No         |  |     |                 |   |                                 |                                 |                      |  |  |                                    |                    |                 |                     |  |
| (b)   | Are you liable for audit under section 44AB? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No   |  |     |                 |   |                                 |                                 |                      |  |  |                                    |                    |                 |                     |  |
| (c)   | If (b) is Yes, whether the accounts have been audited by an accountant? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No<br>If Yes, furnish the following information below   |  |     |                 |   |                                 |                                 |                      |  |  |                                    |                    |                 |                     |  |
|       | (1)   | Date of furnishing of the audit report (DD/MM/YYYY) / /                |     |                 |   |                                 |                                 |                      |  |  |                                    |                    |                 |                     |  |
|       | (2)   | Name of the auditor signing the tax audit report                       |     |                 |   |                                 |                                 |                      |  |  |                                    |                    |                 |                     |  |
|       | (3)   | Membership No. of the auditor  |     |                 |   |                                 |                                 |                      |  |  |                                    |                    |                 |                     |  |
|       | (4)   | Name of the auditor (proprietorship/ firm)                             |     |                 |   |                                 |                                 |                      |  |  |                                    |                    |                 |                     |  |
|       | (5)   | Proprietorship/firm registration number                                |     |                 |   |                                 |                                 |                      |  |  |                                    |                    |                 |                     |  |
|       | (6)   | Permanent Account Number (PAN)/Aadhaar No. of the proprietorship/ firm |     |                 |   |                                 |                                 |                      |  |  |                                    |                    |                 |                     |  |
|       | (7)   | Date of report of the audit  |     |                 |   |                                 |                                 |                      |  |  |                                    |                    |                 |                     |  |
| (di)  | Are you liable for Audit u/s 92E? <input type="checkbox"/> Yes <input type="checkbox"/> No  |  |     |                 | Date of furnishing audit report? DD/MM/YYYY |                                 |                                 |                      |  |  |                                    |                    |                 |                     |  |
| (dii) | If liable to furnish other audit report, mention the date of furnishing the audit report? (DD/MM/YY) (Please see Instruction)   |  |     |                 |   |                                 |                                 |                      |  |  |                                    |                    |                 |                     |  |
|       |   |  |     |                 |   |                                 |                                 |                      |  |  |                                    |                    |                 |                     |  |
|       | Sl. No.   | Section Code   |     |                 |   |                                 | Date (DD/MM/YYYY)               |                      |  |  |                                    |                    |                 |                     |  |
| (e)   | If liable to audit under any Act other than the Income-tax act, mention the Act, section and date of furnishing the audit report?   |  |     |                 |   |                                 |                                 |                      |  |  |                                    |                    |                 |                     |  |
|       | Act and section   |  |     | (DD/MM/YY)      |   |                                 | Act and section                 |                      |  | (DD/MM/YY)   |                                    |                    |                 |                     |  |

AUDIT INFORMATION

**NATURE OF BUSINESS**

**NATURE OF BUSINESS OR PROFESSION, IF MORE THAN ONE BUSINESS OR PROFESSION INDICATE THE THREE MAIN ACTIVITIES/ PRODUCTS (OTHER THAN THOSE DECLARING INCOME UNDER SECTIONS 44AD, 44ADA AND 44AE)**

| S.No. | Code<br>[Please see instruction] | Trade name of the proprietorship, if any | Description |
|-------|----------------------------------|--|-------------|
|-------|----------------------------------|--|-------------|

|       |  |  |  |
|-------|--|--|--|
| (i)   |  |  |  |
| (ii)  |  |  |  |
| (iii) |  |  |  |

## Part A-BS

BALANCE SHEET AS ON 31<sup>ST</sup> DAY OF MARCH, 2020 OF THE PROPRIETARY BUSINESS OR PROFESSION (fill items below in a case where regular books of accounts are maintained, otherwise fill item 6)

|                                      |                                      |                                  |  |      |
|--------------------------------------|--------------------------------------|----------------------------------|--|------|
| SOURCES OF FUNDS                     | 1 Proprietor's fund                  |                                  |  |      |
|                                      | a                                    | Proprietor's capital             |  | a    |
|                                      | b                                    | Reserves and Surplus             |  |      |
|                                      |                                      | i                                | Revaluation Reserve                              | bi   |
|                                      |                                      | ii                               | Capital Reserve                                  | bii  |
|                                      |                                      | iii                              | Statutory Reserve                                | biii |
|                                      |                                      | iv                               | Any other Reserve                                | biv  |
|                                      |                                      | v                                | Total (bi + bii + biii + biv)                    | bv   |
|                                      | c                                    | Total proprietor's fund (a + bv) |  | 1c   |
|                                      | 2 Loan funds                         |                                  |  |      |
|                                      | a                                    | Secured loans                    |  |      |
|                                      |                                      | i                                | Foreign Currency Loans                           | ai   |
|                                      |                                      | ii                               | Rupee Loans                                      |      |
|                                      | A                                    | From Banks                       | iiA  |      |
|                                      | B                                    | From others                      | iiB  |      |
|                                      | C                                    | Total (iiA + iiB)                | iiC  |      |
|                                      | iii                                  | Total (ai + iiC)                 | aiii   |      |
| b                                    | Unsecured loans (including deposits) |                                  |  |      |
|                                      | i                                    | From Banks                       | bi   |      |
|                                      | ii                                   | From others                      | bii  |      |
|                                      | iii                                  | Total (bi + bii)                 | biii   |      |
| c                                    | Total Loan Funds (aiii + biii)       |                                  | 2c   |      |
| 3 Deferred tax liability             |                                      |                                  | 3  |      |
| 4 Sources of funds (1c + 2c + 3)     |                                      |                                  | 4  |      |
| APPLICATION OF FUNDS                 | 1 Fixed assets                       |                                  |  |      |
|                                      | a                                    | Gross: Block                     |  | 1a   |
|                                      | b                                    | Depreciation                     |  | 1b   |
|                                      | c                                    | Net Block (a - b)                |  | 1c   |
|                                      | d                                    | Capital work-in-progress         |  | 1d   |
|                                      | e                                    | Total (1c + 1d)                  |  | 1e   |
|                                      | 2 Investments                        |                                  |  |      |
|                                      | a                                    | Long-term investments            |  |      |
|                                      |                                      | i                                | Government and other Securities - Quoted         | ai   |
|                                      |                                      | ii                               | Government and other Securities - Unquoted       | aii  |
|                                      |                                      | iii                              | Total (ai + aii)                                 | aiii |
|                                      | b                                    | Short-term investments           |  |      |
|                                      |                                      | i                                | Equity Shares, including share application money | bi   |
|                                      |                                      | ii                               | Preference Shares                                | bii  |
|                                      |                                      | iii                              | Debentures                                       | biii |
|                                      | iv                                   | Total (bi + bii + biii)          | biv  |      |
| c                                    | Total investments (aiii + biv)       |                                  | 2c   |      |
| 3 Current assets, loans and advances |                                      |                                  |  |      |



|   |  |  |      |      |
|---|--|--|------|------|
| NO ACCOUNT CASE   | <b>a Current assets</b>  |  |      |      |
|   | <b>i Inventories</b>   |  |      |      |
|   | A  | Stores/consumables including packing material          | iA   |      |
|   | B  | Raw materials  | iB   |      |
|   | C  | Stock-in-process                                       | iC   |      |
|   | D  | Finished Goods/Traded Goods                            | iD   |      |
|   | E  | Total (iA + iB + iC + iD)                              |      | iE   |
|   | <b>ii Sundry Debtors</b>   |  |      | a ii |
|   | <b>iii Cash and Bank Balances</b>  |  |      |      |
|   | A  | Cash-in-hand   | iiiA |      |
|   | B  | Balance with banks                                     | iiiB |      |
|   | C  | Total (iiiA + iiiB)                                    |      | iiiC |
|   | <b>iv Other Current Assets</b>   |  |      | a iv |
|   | <b>v Total current assets (iE + a ii + iiiC + a iv)</b>                      |  |      | a v  |
|   | <b>b Loans and advances</b>  |  |      |      |
|   | <b>i Advances recoverable in cash or in kind or for value to be received</b> |  | bi   |      |
|   | <b>ii Deposits, loans and advances to corporates and others</b>              |  | bii  |      |
|   | <b>iii Balance with Revenue Authorities</b>                                  |  | biii |      |
|   | <b>iv Total (bi + bii + biii )</b>   |  |      | b iv |
|   | <b>c Total of current assets, loans and advances (a v + b iv)</b>            |  |      | 3c   |
|   | <b>d Current liabilities and provisions</b>                                  |  |      |      |
|   | <b>i Current liabilities</b>   |  |      |      |
|   | A  | Sundry Creditors                                       | iA   |      |
|   | B  | Liability for Leased Assets                            | iB   |      |
|   | C  | Interest Accrued on above                              | iC   |      |
|   | D  | Interest accrued but not due on loans                  | iD   |      |
|   | E  | Total (iA + iB + iC + iD)                              |      | iE   |
|   | <b>ii Provisions</b>   |  |      |      |
|   | A  | Provision for Income Tax                               | iiA  |      |
|   | B  | Provision for Leave encashment/Superannuation/Gratuity | iiB  |      |
|   | C  | Other Provisions                                       | iiC  |      |
| D   | Total (iiA + iiB + iiC)  |  | iiD  |      |
| <b>iii Total (iE + iiD)</b>   |  |  | diii |      |
| <b>e Net current assets (3c – diii)</b>   |  |  | 3e   |      |
| <b>4 a Miscellaneous expenditure not written off or adjusted</b>  |  | 4a   |      |      |
| <b>b Deferred tax asset</b>   |  | 4b   |      |      |
| <b>c Profit and loss account/ Accumulated balance</b>   |  | 4c   |      |      |
| <b>d Total (4a + 4b + 4c)</b>   |  |  | 4d   |      |
| <b>5 Total, application of funds (1e + 2c + 3e +4d)</b>   |  |  | 5    |      |
| <b>6 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, 2020, in respect of business or profession)</b> |  |  |      |      |
| <b>a Amount of total sundry debtors</b>   |  |  | 6a   |      |
| <b>b Amount of total sundry creditors</b>   |  |  | 6b   |      |
| <b>c Amount of total stock-in-trade</b>   |  |  | 6c   |      |
| <b>d Amount of the cash balance</b>   |  |  | 6d   |      |

**Part A-  
Manufacturing  
Account**

**Manufacturing Account for the financial year 2019-20** (fill items 1 to 3 in a case where regular books of accounts are maintained, otherwise fill items 61 to 65 as applicable)

|          |  |  |
|----------|--|--|
| <b>1</b> | <b>Debits to manufacturing account</b> |  |
| <b>A</b> | <b>Opening Inventory</b>               |  |

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

**Part A-Trading Account** Trading Account for the financial year 2019-20 (fill items 4 to 12 in a case where regular books of accounts are maintained, otherwise fill items 61 to 65 as applicable)

|                            |   |   |   |  |      |     |
|----------------------------|---|---|---|--|------|-----|
| CREDITS TO TRADING ACCOUNT | 4 | Revenue from operations                       |   |  |      |     |
|                            |   | A   | Sales/ Gross receipts of business (net of returns and refunds and duty or tax, if any)          |  |      |     |
|                            |   |   | I   | Sale of goods  | i    |     |
|                            |   |   | Ii  | Sale of services                                     | ii   |     |
|                            |   |   | Iii   | Other operating revenues (specify nature and amount) |      |     |
|                            |   |   |   | a  | iiia |     |
|                            |   |   |   | b  | iiib |     |
|                            |   |   |   | c  | iiic |     |
|                            |   |   | Iv  | Total (i + ii + iiic)                                |      | Aiv |
|                            |   | B   | Gross receipts from Profession  |  |      | B   |
|                            |   | C   | Duties, taxes and cess received or receivable in respect of goods and services sold or supplied |  |      |     |
|                            |   |   | i   | Union Excise duties                                  | i    |     |
|                            |   |   | ii  | Service tax  | ii   |     |
|                            |   |   | iii   | VAT/ Sales tax                                       | iii  |     |
|                            |   |   | iv  | Central Goods & Service Tax (CGST)                   | iv   |     |
|                            |   | v   | State Goods & Services Tax (SGST)   | v  |      |     |
|                            |   | vi  | Integrated Goods & Services Tax (IGST)  | vi   |      |     |
|                            |   | vii   | Union Territory Goods & Services Tax (UTGST)  | vii  |      |     |
|                            |   | viii  | Any other duty, tax and cess  | viii   |      |     |
|                            |   | ix  | Total (i + ii + iii + iv +v+ vi + vii + viii)   |  | Cix  |     |
|                            | D | Total Revenue from operations (Aiv + B +Cix)  |   |  | 4D   |     |
|                            | 5 | Closing Stock of Finished Goods               |   |  | 5    |     |
|                            | 6 | Total of credits to Trading Account (4D + 5 ) |   |  | 6    |     |
| A<br>D<br>I                | 7 | Opening Stock of Finished Goods               |   |  | 7    |     |

|    |   |  |        |       |  |
|----|---|--|--------|-------|--|
| 8  | Purchases (net of refunds and duty or tax, if any)  |  |        | 8     |  |
| 9  | Direct Expenses (9i + 9ii + 9iii)   |  |        | 9     |  |
|    | i   | Carriage inward  | 9i     |       |  |
|    | ii  | Power and fuel   | 9ii    |       |  |
|    | iii   | Other direct expenses<br>Note: Row can be added as per the nature of Direct Expenses | 9iii   |       |  |
| 10 | Duties and taxes, paid or payable, in respect of goods and services purchased                     |  |        |       |  |
|    | i   | Custom duty  | 10i    |       |  |
|    | ii  | Counter veiling duty   | 10ii   |       |  |
|    | iii   | Special additional duty  | 10iii  |       |  |
|    | iv  | Union excise duty  | 10iv   |       |  |
|    | v   | Service tax  | 10v    |       |  |
|    | vi  | VAT/ Sales tax   | 10vi   |       |  |
|    | vii   | Central Goods & Service Tax (CGST)   | 10vii  |       |  |
|    | viii  | State Goods & Services Tax (SGST)  | 10viii |       |  |
|    | ix  | Integrated Goods & Services Tax (IGST)   | 10ix   |       |  |
|    | x   | Union Territory Goods & Services Tax (UTGST)   | 10x    |       |  |
|    | xi  | Any other tax, paid or payable   | 10xi   |       |  |
|    | xii   | Total (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi)  |        | 10xii |  |
| 11 | Cost of goods produced – Transferred from Manufacturing Account                                   |  |        | 11    |  |
| 12 | Gross Profit from Business/Profession - transferred to Profit and Loss account (6-7-8-9-10xii-11) |  |        | 12    |  |

## Part A-P&amp;L

Profit and Loss Account for the financial year 2019-20 (fill items 13 to 60 in a case where regular books of accounts are maintained, otherwise fill items 61 to 65 as applicable)

|                                    |     |  |  |      |       |  |
|------------------------------------|-----|--|--|------|-------|--|
| CREDITS TO PROFIT AND LOSS ACCOUNT | 13  | Gross profit transferred from Trading Account                                  |  |      | 13    |  |
|                                    | 14  | Other income   |  |      |       |  |
|                                    |     | i  | Rent   | i    |       |  |
|                                    |     | ii   | Commission   | ii   |       |  |
|                                    |     | iii  | Dividend income  | iii  |       |  |
|                                    |     | iv   | Interest income  | iv   |       |  |
|                                    |     | v  | Profit on sale of fixed assets   | v    |       |  |
|                                    |     | vi   | Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT)                                   | vi   |       |  |
|                                    |     | vii  | Profit on sale of other investment   | vii  |       |  |
|                                    |     | viii   | Gain (loss) on account of foreign exchange fluctuation u/s 43AA  | viii |       |  |
|                                    |     | ix   | Profit on conversion of inventory into capital asset u/s 28(via) (Fair Market Value of inventory as on the date of conversion) | ix   |       |  |
|                                    |     | x  | Agricultural income  | x    |       |  |
|                                    | xi  | Any other income (specify nature and amount)                                   |  |      |       |  |
|                                    |     | a  |  | xia  |       |  |
|                                    |     | b  |  | xib  |       |  |
|                                    |     | c  | Total (xia + xib)  | xic  |       |  |
|                                    | xii | Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x + xic) |  |      | 14xii |  |
|                                    | 15  | Total of credits to profit and loss account (13+14xii)                         |  |      | 15    |  |
| DEBITS TO PROFIT AND LOSS ACCOUNT  | 16  | Freight outward  |  |      | 16    |  |
|                                    | 17  | Consumption of stores and spare parts  |  |      | 17    |  |
|                                    | 18  | Power and fuel   |  |      | 18    |  |
|                                    | 19  | Rents  |  |      | 19    |  |
|                                    | 20  | Repairs to building  |  |      | 20    |  |
|                                    | 21  | Repairs to machinery   |  |      | 21    |  |
|                                    | 22  | Compensation to employees  |  |      |       |  |
|                                    | i   | Salaries and wages   | 22i  |      |       |  |

|      |  |        |          |  |
|------|--|--------|----------|--|
| ii   | Bonus  | 22ii   |          |  |
| iii  | Reimbursement of medical expenses  | 22iii  |          |  |
| iv   | Leave encashment   | 22iv   |          |  |
| v    | Leave travel benefits  | 22v    |          |  |
| vi   | Contribution to approved superannuation fund   | 22vi   |          |  |
| vii  | Contribution to recognised provident fund  | 22vii  |          |  |
| viii | Contribution to recognised gratuity fund   | 22viii |          |  |
| ix   | Contribution to any other fund   | 22ix   |          |  |
| x    | Any other benefit to employees in respect of which an expenditure has been incurred              | 22x    |          |  |
| xi   | Total compensation to employees (total of 22i to 22x)  |        | 22xi     |  |
| xii  | Whether any compensation, included in 22xi, paid to non-residents                                | xiiia  | Yes / No |  |
|      | If Yes, amount paid to non-residents   | 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 and staff welfare expenses   |        | 24       |  |
| 25   | Entertainment  |        | 25       |  |
| 26   | Hospitality  |        | 26       |  |
| 27   | Conference   |        | 27       |  |
| 28   | Sales promotion including publicity (other than advertisement)                                   |        | 28       |  |
| 29   | Advertisement  |        | 29       |  |
| 30   | Commission   |        |          |  |
| i    | Paid outside India, or paid in India to a non-resident other than a company or a foreign company | i      |          |  |
| ii   | To others  | ii     |          |  |
| iii  | Total (i + ii)   |        | 30iii    |  |
| 31   | Royalty  |        |          |  |
| i    | Paid outside India, or paid in India to a non-resident other than a company or a foreign company | i      |          |  |
| ii   | To others  | ii     |          |  |
| iii  | Total (i + ii)   |        | 31iii    |  |
| 32   | Professional / Consultancy fees / Fee for technical services                                     |        |          |  |
| i    | Paid outside India, or paid in India to a non-resident other than a company or a foreign company | i      |          |  |
| ii   | To others  | ii     |          |  |
| iii  | Total (i + ii)   |        | 32iii    |  |
| 33   | Hotel, boarding and Lodging  |        | 33       |  |
| 34   | Traveling expenses other than on foreign traveling   |        | 34       |  |
| 35   | Foreign travelling expenses  |        | 35       |  |
| 36   | Conveyance expenses  |        | 36       |  |
| 37   | Telephone expenses   |        | 37       |  |
| 38   | Guest House expenses   |        | 38       |  |
| 39   | Club expenses  |        | 39       |  |
| 40   | Festival celebration expenses  |        | 40       |  |
| 41   | Scholarship  |        | 41       |  |
| 42   | Gift   |        | 42       |  |
| 43   | Donation   |        | 43       |  |
| 44   | Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)     |        |          |  |
| i    | Union excise duty  | 44i    |          |  |

|                          |  |  |   |             |       |
|--------------------------|--|--|---|-------------|-------|
|                          | ii   | Service tax  | 44ii  |             |       |
|                          | iii  | VAT/ Sales tax   | 44iii   |             |       |
|                          | iv   | Cess   | 44iv  |             |       |
|                          | v  | Central Goods & Service Tax (CGST)   | 44v   |             |       |
|                          | vi   | State Goods & Services Tax (SGST)  | 44vi  |             |       |
|                          | vii  | Integrated Goods & Services Tax (IGST)   | 44vii   |             |       |
|                          | viii   | Union Territory Goods & Services Tax (UTGST)   | 44viii  |             |       |
|                          | ix   | Any other rate, tax, duty or cess incl STT and CTT   | 44ix  |             |       |
|                          | x  | Total rates and taxes paid or payable (44i + 44ii + 44iii + 44iv + 44v + 44vi + 44vii + 44viii + 44ix)   | 44x   |             |       |
|                          | 45   | Audit fee  |   |             |       |
| 46                       | Other expenses (specify nature and amount)   |  |   |             |       |
|                          | i  |  | i   |             |       |
|                          | ii   |  | ii  |             |       |
|                          | iii  | Total (i + ii)   |   |             | 46iii |
| 47                       | Bad debts (specify PAN/Aadhaar No. of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)                        |  |   |             |       |
|                          | i1   |  |   | 47 i1       |       |
|                          | i2   |  |   | 47 i2       |       |
|                          | i3   |  |   | 47 i3       |       |
|                          | i  | Rows can be added as required Total (47i1+47i2+47i3)   | 47i   |             |       |
|                          | ii   | Others (more than Rs. 1 lakh) where PAN/Aadhaar No. is not available (provide name and complete address) | 47ii  |             |       |
|                          | iii  | Others (amounts less than Rs. 1 lakh)  | 47iii   |             |       |
|                          | iv   | Total Bad Debt (47i + 47ii + 47iii)  |   |             | 47iv  |
| 48                       | Provision for bad and doubtful debts   |  |   |             | 48    |
| 49                       | Other provisions   |  |   |             | 49    |
| 50                       | Profit before interest, depreciation and taxes [15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47 iv + 48 + 49)] |  |   |             | 50    |
| 51                       | Interest   |  |   |             |       |
|                          | i  | Paid outside India, or paid in India to a non-resident other than a company or a foreign company         | i   |             |       |
|                          | ii   | To others  | ii  |             |       |
|                          | iii  | Total (i + ii)   |   |             | 51iii |
| 52                       | Depreciation and amortization  |  |   |             | 52    |
| 53                       | Net profit before taxes (50 – 51iii – 52)  |  |   |             | 53    |
| 54                       | Provision for current tax  |  |   |             | 54    |
| 55                       | Provision for Deferred Tax   |  |   |             | 55    |
| 56                       | Profit after tax (53 - 54 - 55)  |  |   |             | 56    |
| 57                       | Balance brought forward from previous year   |  |   |             | 57    |
| 58                       | Amount available for appropriation (56 + 57)   |  |   |             | 58    |
| 59                       | Transferred to reserves and surplus  |  |   |             | 59    |
| 60                       | Balance carried to balance sheet in proprietor's account (58 –59)  |  |   |             | 60    |
| 61                       | COMPUTATION OF PRESUMPTIVE BUSINESS INCOME UNDER SECTION 44AD  |  |   |             |       |
| PRESUMPTIVE INCOME CASES | SR. NO   | Name of Business   | Business code   | Description |       |
|                          |  |  |   |             |       |
|                          |  |  |   |             |       |
|                          | (i)  | Gross Turnover or Gross Receipts (ia + ib)   |   |             | 61i   |
|                          |  | a  | Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or other prescribed electronic modes before specified date | ia          |       |
|                          |  | b  | Any other mode  | ib          |       |
|                          | (ii)   | Presumptive Income under section 44AD (iia + iib)  |   |             | 61ii  |
|                          |  | a  | 6% of 61ia, or the amount claimed to have been earned, whichever is higher  | iia         |       |

|  |  |   |   |   |   |  |
|--|--|---|---|---|---|--|
|  | b  | 8% of 61ib, or the amount claimed to have been earned, whichever is higher  | iib   |   |   |  |
| <i>NOTE—If income is less than the above percentage of Gross Receipts/Turnover, it is mandatory to maintain books of accounts and have a tax audit under section 44AB</i>  |  |   |   |   |   |  |
| 62   | <b>COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44ADA</b>    |   |   |   |   |  |
|  | SR. NO   | Name of Business  | Business code   | Description                                       |   |  |
|  |  |   |   |   |   |  |
|  |  |   |   |   |   |  |
|  | (i)  | Gross Receipts  |   |   | 62i   |  |
|  | (ii)   | Presumptive Income under section 44ADA (50% of 62i, or the amount claimed to have been earned whichever is higher)  |   |   | 62ii  |  |
| <i>NOTE—If income is less than 50% of Gross Receipts, it is mandatory to maintain books of accounts and have a tax audit under section 44AB</i>  |  |   |   |   |   |  |
| 63   | <b>COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE</b> |   |   |   |   |  |
|  | SR. NO   | Name of Business  | Business code   | Description                                       |   |  |
|  |  |   |   |   |   |  |
|  |  |   |   |   |   |  |
|  |  | <u>Registration No. of goods carriage</u>   | Whether owned/leased/hired  | <u>Tonnage capacity of goods carriage (in MT)</u> | <u>Number of months for which goods carriage was owned/leased/hired by assessee</u> | <u>Presumptive income u/s 44AE for the goods carriage (Computed @ Rs.1000 per ton per month in case tonnage exceeds 12MT, or else @ Rs.7500 per month) or the amount claimed to have been actually earned, whichever is higher</u> |
|  | (i)  | (1)   | (2)   | (3)   | (4)   | (5)  |
|  | (a)  |   |   |   |   |  |
|  | (b)  |   |   |   |   |  |
| <b>Add row options as necessary (At any time during the year the number of vehicles should not exceed 10 vehicles)</b>   |  |   |   |   |   |  |
|  | Total  |   |   |   |   |  |
|  | (ii)   | Total presumptive income from goods carriage u/s 44AE [total of column (5) of table 63(i)]  |   |   |   | 63(ii)   |
| <i>NOTE— If the profits are lower than prescribed under S.44AE or the number of goods carriage owned / leased / hired at any time during the year exceeds 10, then , it is mandatory to maintain books of accounts and have a tax audit under section 44AB</i> |  |   |   |   |   |  |
| NO ACCOUNT CASE  | 64   | <b>IF REGULAR BOOKS OF ACCOUNT OF BUSINESS OR PROFESSION ARE NOT MAINTAINED, furnish the following information for previous year 2019-20 in respect of business or profession -</b> |   |   |   |  |
|  |  | (i)   | For assessee carrying on Business   |   |   |  |
|  |  | a   | Gross receipts (a1 + a2)  |   |   | ia   |
|  |  | 1   | Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or other prescribed electronic modes before specified date | a1  |   |  |
|  |  | 2   | Any other mode  | a2  |   |  |
|  |  | b   | Gross profit  |   |   | ib   |
|  |  | c   | Expenses  |   |   | ic   |
|  |  | d   | Net profit  |   |   | 64i  |
|  |  | (ii)  | For assessee carrying on Profession   |   |   |  |
|  |  | a   | Gross receipts (a1 + a2)  |   |   | iiia   |
|  |  | 1   | Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or other prescribed electronic modes before specified date | a1  |   |  |
|  |  | 2   | Any other mode  | a2  |   |  |
|  |  | b   | Gross profit  |   |   | iiib   |
|  |  | c   | Expenses  |   |   | iiic   |
|  |  | d   | Net profit  |   |   | 64ii   |
|  | (iii)  | Total profit (64i + 64ii)   |   |   | 64iii   |  |
| 65   | i  | Turnover from speculative activity  |   |   | 65i   |  |
|  | ii   | Gross Profit  |   |   | 65ii  |  |
|  | iii  | Expenditure, if any   |   |   | 65iii   |  |
|  | iv   | Net income from speculative activity (65ii-65iii)   |   |   | 65iv  |  |

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

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

|           |  |  |     |  |     |  |
|-----------|--|--|-----|--|-----|--|
|           | r  | Any other disallowance   | 6r  |  |     |  |
|           | s  | Total amount disallowable under section 36 (total of 6a to 6r)   |     |  | 6s  |  |
| <b>7</b>  | <b>Amounts debited to the profit and loss account, to the extent disallowable under section 37</b>                   |  |     |  |     |  |
|           | a  | Expenditure of capital nature [37(1)]  | 7a  |  |     |  |
|           | b  | Expenditure of personal nature [37(1)]   | 7b  |  |     |  |
|           | c  | Expenditure laid out or expended wholly and exclusively NOT for the purpose of business or profession [37(1)]  | 7c  |  |     |  |
|           | d  | Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party [37(2B)]   | 7d  |  |     |  |
|           | e  | Expenditure by way of penalty or fine for violation of any law for the time being in force   | 7e  |  |     |  |
|           | f  | Any other penalty or fine  | 7f  |  |     |  |
|           | g  | Expenditure incurred for any purpose which is an offence or which is prohibited by law   | 7g  |  |     |  |
|           | h  | Amount of any liability of a contingent nature   | 7h  |  |     |  |
|           | i  | Any other amount not allowable under section 37  | 7i  |  |     |  |
|           | j  | Total amount disallowable under section 37 (total of 7a to 7i)   |     |  | 7j  |  |
| <b>8</b>  | <b>A Amounts debited to the profit and loss account, to the extent disallowable under section 40</b>                 |  |     |  |     |  |
|           | a  | Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B  | Aa  |  |     |  |
|           | b  | Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B   | Ab  |  |     |  |
|           | c  | Amount disallowable under section 40(a)(ib), on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016   | Ac  |  |     |  |
|           | d  | Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B  | Ad  |  |     |  |
|           | e  | Amount of tax or rate levied or assessed on the basis of profits [40(a)(ii)]   | Ae  |  |     |  |
|           | f  | Amount paid as wealth tax [40(a)(ia)]  | 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 inadmissible under section [40(b)/40(ba)]  | Ah  |  |     |  |
|           | i  | Any other disallowance   | Ai  |  |     |  |
|           | j  | Total amount disallowable under section 40(total of Aa to Ai)  |     |  | 8Aj |  |
|           | B  | Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year   |     |  | 8B  |  |
| <b>9</b>  | <b>Amounts debited to the profit and loss account, to the extent disallowable under section 40A</b>                  |  |     |  |     |  |
|           | a  | Amounts paid to persons specified in section 40A(2)(b)   | 9a  |  |     |  |
|           | b  | Amount paid otherwise than by account payee cheque or account payee bank draft or use of electronic clearing system through a bank account or through such electronic mode as may be prescribed, disallowable under section 40A(3) | 9b  |  |     |  |
|           | c  | Provision for payment of gratuity [40A(7)]   | 9c  |  |     |  |
|           | d  | Any sum paid by the assessee as an employer for setting up or as contribution to any fund, trust, company, AOP, or BOI or society or any other institution [40A(9)]  | 9d  |  |     |  |
|           | e  | Any other disallowance   | 9e  |  |     |  |
|           | f  | Total amount disallowable under section 40A (total of 9a to 9e)  |     |  | 9f  |  |
| <b>10</b> | <b>Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year</b> |  |     |  |     |  |
|           | a  | Any sum in the nature of tax, duty, cess or fee under any law  | 10a |  |     |  |
|           | b  | Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees  | 10b |  |     |  |
|           | c  | Any sum payable to an employee as bonus or commission for services rendered  | 10c |  |     |  |
|           | d  | Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation   | 10d |  |     |  |



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

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

|                      |                                      |  |    |    |  |
|----------------------|--------------------------------------|--|----|----|--|
| QUANTITATIVE DETAILS | (a)                                  | In the case of a trading concern       |    |    |  |
|                      | 1                                    | Opening stock                          |    | 1  |  |
|                      | 2                                    | Purchase during the previous year      |    | 2  |  |
|                      | 3                                    | Sales during the previous year         |    | 3  |  |
|                      | 4                                    | Closing stock                          |    | 4  |  |
|                      | 5                                    | Shortage/ excess, if any               |    | 5  |  |
|                      | (b)                                  | In the case of a manufacturing concern |    |    |  |
|                      | 6                                    | Raw materials                          |    |    |  |
|                      | a                                    | Opening stock                          |    | 6a |  |
|                      | b                                    | Purchases during the previous year     |    | 6b |  |
| c                    | Consumption during the previous year |  | 6c |    |  |

|   |   |  |    |  |
|---|---|--|----|--|
|   | d | Sales during the previous year                 | 6d |  |
|   | e | Closing stock                                  | 6e |  |
|   | f | Yield finished products                        | 6f |  |
|   | g | Percentage of yield                            | 6g |  |
|   | h | Shortage/ excess, if any                       | 6h |  |
| 7 |   | <b>Finished products/ By-products</b>          |    |  |
|   | a | opening stock                                  | 7a |  |
|   | b | purchase during the previous year              | 7b |  |
|   | c | quantity manufactured during the previous year | 7c |  |
|   | d | sales during the previous year                 | 7d |  |
|   | e | closing stock                                  | 7e |  |
|   | F | shortage/ excess, if any                       | 7f |  |

**SCHEDULES TO THE RETURN FORM (FILL AS APPLICABLE)****Schedule S** Details of Income from Salary

|  |   |                                    |  |    |       |          |  |  |  |  |  |  |
|--|---|------------------------------------|--|----|-------|----------|--|--|--|--|--|--|
| <b>SALARIES</b>  | Name of Employer  |                                    | Nature of employer (Tick <input checked="" type="checkbox"/><br>Drop down to be provided |    |       |          | TAN of Employer (mandatory if tax is deducted) |  |  |  |  |  |
|  | Address of employer   |                                    | Town/City  |    | State |          | Pin code/Zip code                              |  |  |  |  |  |
|  | <b>1</b> Gross Salary (1a + 1b + 1c)  |                                    |  |    |       |          | <b>1</b>                                       |  |  |  |  |  |
|  | a   |                                    | Salary as per section 17(1) (drop down to be provided)                                   |    | 1a    |          |  |  |  |  |  |  |
|  | b   |                                    | Value of perquisites as per section 17(2) (drop down to be provided)                     |    | 1b    |          |  |  |  |  |  |  |
|  | c   |                                    | Profit in lieu of salary as per section 17(3) (drop down to be provided)                 |    | 1c    |          |  |  |  |  |  |  |
|  | (Add multiple rows for Gross Salary in case of more than one employer)  |                                    |  |    |       |          |  |  |  |  |  |  |
|  | <b>2</b> Total Gross Salary (from all employers)  |                                    |  |    |       |          | <b>2</b>                                       |  |  |  |  |  |
|  | <b>3</b> Less allowances to the extent exempt u/s 10<br>(drop down to be provided in e-filing utility) (please refer instructions)<br>(Note-Ensure that it is included in Total Gross salary in (2) above ) |                                    |  |    |       |          | <b>3</b>                                       |  |  |  |  |  |
|  | <b>4</b> Net Salary (2 - 3)   |                                    |  |    |       |          | <b>4</b>                                       |  |  |  |  |  |
| <b>5</b> Deduction u/s 16 (5a + 5b + 5c)                     |   |                                    |  |    |       | <b>5</b> |  |  |  |  |  |  |
| a  |   | Standard deduction u/s 16(ia)      |  | 5a |       |          |  |  |  |  |  |  |
| b  |   | Entertainment allowance u/s 16(ii) |  | 5b |       |          |  |  |  |  |  |  |
| c  |   | Professional tax u/s 16(iii)       |  | 5c |       |          |  |  |  |  |  |  |
| <b>6</b> Income chargeable under the Head 'Salaries' (4 - 5) |   |                                    |  |    |       | <b>6</b> |  |  |  |  |  |  |

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

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

|   |   |  |   |
|---|---|--|---|
| I   |   |  |   |
| II  |   |  |   |
| <input checked="" type="checkbox"/> Let out | Name(s) of Tenant (if let out)  | PAN/Aadhaar No. of Tenant(s) (Please see note) | PAN/TAN/Aadhaar No. of Tenant(s) (if TDS credit is claimed) |
| <input type="checkbox"/> Self-occupied      |   |  |   |
| <input type="checkbox"/> Deemed let out     |   |  |   |
| a   | Gross rent received or receivable/ letable value (higher of the two, if let out for whole of the year, lower of the two, if let out for part of the year)                           |  | 2a  |
| b   | The amount of rent which cannot be realized   |  | 2b  |
| c   | Tax paid to local authorities   |  | 2c  |
| d   | Total (2b + 2c)   |  | 2d  |
| e   | Annual value (2a - 2d)  |  | 2e  |
| f   | Annual value of the property owned (own percentage share x 2e)  |  | 2f  |
| g   | 30% of 2f   |  | 2g  |
| h   | Interest payable on borrowed capital  |  | 2h  |
| i   | Total (2g + 2h)   |  | 2i  |
| j   | Arrears/Unrealised rent received during the year less 30%   |  | 2j  |
| k   | Income from house property 2 (2f - 2i + 2j)   |  | 2k  |
| 3   | Pass through income/Loss if any *   |  | 3   |
| 4   | Income under the head "Income from house property" (1k + 2k + 3)<br>(if negative take the figure to 2i of schedule CYLA)  |  | 4   |
| NOTE  | Please include the income of the specified persons referred to in Schedule SPI and Pass through income referred to in schedule PTI while computing the income under this head       |  |   |
| NOTE  | Furnishing of PAN/Aadhaar No. of tenant is mandatory, if tax is deducted under section 194-IB.<br>Furnishing of TAN of tenant is mandatory, if tax is deducted under section 194-I. |  |   |

### Schedule BP Computation of income from business or profession

|   |  |   |                               |                |    |
|---|--|---|-------------------------------|----------------|----|
| INCOME FROM BUSINESS OR PROFESSION                  | A  | From business or profession other than speculative business and specified business  |                               |                |    |
|   | 1  | Profit before tax as per profit and loss account (item 53, 61(ii), 62(ii), 63(ii), 64(iii) and 65(iv) of P&L)   |                               | 1              |    |
|   | 2a   | Net profit or loss from speculative business included in 1 (enter -ve sign in case of loss) [Sl.no 65iv of Schedule P&L] (in case of no account case) |                               | 2a             |    |
|   | 2b   | Net profit or Loss from Specified Business u/s 35AD included in 1 (enter -ve sign in case of loss)  |                               | 2b             |    |
|   | 3  | Income/ receipts credited to profit and loss account considered under other heads of income/chargeable u/s 115BBF/ chargeable u/s 115BBG              | a                             | Salaries       | 3a |
|   |  |   | b                             | House property | 3b |
|   |  |   | c                             | Capital gains  | 3c |
|   |  |   | d                             | Other sources  | 3d |
|   |  |   | e                             | u/s 115BBF     | 3e |
|   |  |   | f                             | u/s 115BBG     | 3f |
|   | 4a   | Profit or loss included in 1, which is referred to in section 44AD/44ADA/44AE/44B/44BB/44BBA/44DA (drop down to be provided)                          |                               | 4a             |    |
|   | 4b   | Profit from activities covered under rule 7, 7A, 7B(1), 7B(1A) and 8 (Dropdown to be provided and capture as individual line item)                    |                               | 4b             |    |
|   | 5  | Income credited to Profit and Loss account (included in 1) which is exempt  |                               |                |    |
|   |  | a   | Share of income from firm(s)  | 5a             |    |
|   |  |   | Share of income from AOP/ BOI | 5b             |    |
| Any other exempt income (specify nature 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- 5d)   |   | 6                             |                |    |
| 7   | Expenses debited to profit and loss account considered under other heads of income/related to income chargeable u/s 115BBF or u/s 115BBG | a   | Salaries                      | 7a             |    |
|   |  | b   | House property                | 7b             |    |
|   |  | c   | Capital gains                 | 7c             |    |
|   |  | d   | Other sources                 | 7d             |    |
|   |  | e   | u/s 115BBF                    | 7e             |    |
|   |  | f   | u/s 115BBG                    | 7f             |    |

|    |  |   |       |  |       |
|----|--|---|-------|--|-------|
| 8a | Expenses debited to profit and loss account which relate to exempt income  |   | 8a    |  |       |
| 8b | Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A (16 of Part A-OI)   |   |       |  | 8b    |
| 9  | Total (7a + 7b + 7c + 7d + 7e + 7f + 8a+8b)  |   | 9     |  |       |
| 10 | Adjusted profit or loss (6+9)  |   |       |  | 10    |
| 11 | Depreciation and amortisation debited to profit and loss account   |   |       |  | 11    |
| 12 | Depreciation allowable under Income-tax Act  |   |       |  |       |
|    | i  | Depreciation allowable under section 32(1)(ii) and 32(1)(ia) (item 6 of Schedule-DEP)                   | 12i   |  |       |
|    | ii   | Depreciation allowable under section 32(1)(i) (Make your own computation refer Appendix-IA of IT Rules) | 12ii  |  |       |
|    | iii  | Total (12i + 12ii)  |       |  | 12iii |
| 13 | Profit or loss after adjustment for depreciation (10 +11 – 12iii)  |   |       |  | 13    |
| 14 | Amounts debited to the profit and loss account, to the extent disallowable under section 36 (6 s of PartA-OI)  |   | 14    |  |       |
| 15 | Amounts debited to the profit and loss account, to the extent disallowable under section 37 (7j of PartA-OI)   |   | 15    |  |       |
| 16 | Amounts debited to the profit and loss account, to the extent disallowable under section 40 (8Aj of PartA-OI)  |   | 16    |  |       |
| 17 | Amounts debited to the profit and loss account, to the extent disallowable under section 40A (9f of PartA-OI)  |   | 17    |  |       |
| 18 | Any amount debited to profit and loss account of the previous year but disallowable under section 43B (11h of PartA-OI)  |   | 18    |  |       |
| 19 | Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act,2006   |   | 19    |  |       |
| 20 | Deemed income under section 41   |   | 20    |  |       |
| 21 | Deemed income under section 32AD/ 33AB/ 33ABA/ 35ABA /35ABB/ 40A(3A)/ 72A/80HHD/ 80-IA   |   | 21    |  |       |
| 22 | Deemed income under section 43CA   |   | 22    |  |       |
| 23 | Any other item of addition under section 28 to 44DA  |   | 23    |  |       |
| 24 | Any other income not included in profit and loss account/any other expense not allowable (including income from salary, commission, bonus and interest from firms in which individual/HUF/prop. concern is a partner)  |   | 24    |  |       |
| 25 | Increase in profit or decrease in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3a + 4d of Part A - OI)  |   | 25    |  |       |
| 26 | Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23+24+25)   |   |       |  | 26    |
| 27 | Deduction allowable under section 32(1)(iii)   |   | 27    |  |       |
| 28 | Deduction allowable under section 32AD   |   | 28    |  |       |
| 29 | Amount of deduction under section 35 or 35CCC or 35CCD in excess of the amount debited to profit and loss account (item x(4) of Schedule ESR) (if amount deductible under section 35 or 35CCC or 35CCD is lower than amount debited to P&L account, it will go to item 24) |   | 29    |  |       |
| 30 | Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year(8B of PartA-OI)   |   | 30    |  |       |
| 31 | Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year(10 h of PartA-OI)  |   | 31    |  |       |
| 32 | Any other amount allowable as deduction  |   | 32    |  |       |
| 33 | Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3b + 4e of Part A- OI)   |   | 33    |  |       |
| 34 | Total (27+28+29+30+31+32+33)   |   |       |  | 34    |
| 35 | Income (13+26-34)  |   |       |  | 35    |
| 36 | Profits and gains of business or profession deemed to be under -   |   |       |  |       |
|    | i  | Section 44AD (61(ii) of schedule P&L)   | 36i   |  |       |
|    | ii   | Section 44ADA (62(ii) of schedule P&L)  | 36ii  |  |       |
|    | iii  | Section 44AE (63(ii) of schedule P&L)   | 36iii |  |       |
|    | iv   | Section 44B   | 36iv  |  |       |
|    | v  | Section 44BB  | 36v   |  |       |

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

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

**Schedule DPM** Depreciation on Plant and Machinery (Other than assets on which full capital expenditure is allowable as deduction under any other section)

|                           |   |   |                     |      |       |      |
|---------------------------|---|---|---------------------|------|-------|------|
| DEPRECIATION ON PLANT AND | 1   | Block of assets   | Plant and machinery |      |       |      |
|                           | 2   | Rate (%)  | 15                  | 30   | 40    | 45   |
|                           |   |   | (i)                 | (ii) | (iii) | (iv) |
|                           | 3   | Written down value on the first day of previous year            |                     |      |       |      |
|                           | 4   | Additions for a period of 180 days or more in the previous year |                     |      |       |      |
| 5                         | Consideration or other realization during the previous year out of 3 or 4 |   |                     |      |       |      |

|    |   |  |  |  |  |
|----|---|--|--|--|--|
| 6  | Amount on which depreciation at full rate to be allowed (3 + 4 -5) (enter 0, if result is negative)                       |  |  |  |  |
| 7  | Additions for a period of less than 180 days in the previous year   |  |  |  |  |
| 8  | Consideration or other realizations during the year out of 7  |  |  |  |  |
| 9  | Amount on which depreciation at half rate to be allowed (7-8) (enter 0, if result is negative)                            |  |  |  |  |
| 10 | Depreciation on 6 at full rate  |  |  |  |  |
| 11 | Depreciation on 9 at half rate  |  |  |  |  |
| 12 | Additional depreciation, if any, on 4   |  |  |  |  |
| 13 | Additional depreciation, if any, on 7   |  |  |  |  |
| 14 | Additional depreciation relating to immediately preceding year' on asset put to use for less than 180 days                |  |  |  |  |
| 15 | Total depreciation (10+11+12+13+14)   |  |  |  |  |
| 16 | Depreciation disallowed under section 38(2) of the I.T. Act (out of column 15)  |  |  |  |  |
| 17 | Net aggregate depreciation (15-16)  |  |  |  |  |
| 18 | Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. (out of column 17) |  |  |  |  |
| 19 | Expenditure incurred in connection with transfer of asset/ assets   |  |  |  |  |
| 20 | Capital gains/ loss under section 50 (5 + 8 -3 - 4 -7 -19) (enter negative only if block ceases to exist)                 |  |  |  |  |
| 21 | Written down value on the last day of previous year (6+ 9 -15) (enter 0 if result is negative)                            |  |  |  |  |

**Schedule DOA Depreciation on other assets (Other than assets on which full capital expenditure is allowable as deduction)**

| 1  | Block of assets   | Land | Building (not including land) |       |      | Furniture and fittings | Intangible assets | Ships |
|----|---|------|-------------------------------|-------|------|------------------------|-------------------|-------|
|    |   | Nil  | 5                             | 10    | 40   | 10                     | 25                | 20    |
|    |   | (i)  | (ii)                          | (iii) | (iv) | (v)                    | (vi)              | (vii) |
| 3  | Written down value on the first day of previous year  |      |                               |       |      |                        |                   |       |
| 4  | Additions for a period of 180 days or more in the previous year   |      |                               |       |      |                        |                   |       |
| 5  | Consideration or other realization during the previous year out of 3 or 4   |      |                               |       |      |                        |                   |       |
| 6  | Amount on which depreciation at full rate to be allowed (3 + 4 -5) (enter 0, if result is negative)                       |      |                               |       |      |                        |                   |       |
| 7  | Additions for a period of less than 180 days in the previous year   |      |                               |       |      |                        |                   |       |
| 8  | Consideration or other realizations during the year out of 7  |      |                               |       |      |                        |                   |       |
| 9  | Amount on which depreciation at half rate to be allowed (7-8) (enter 0, if result is negative)                            |      |                               |       |      |                        |                   |       |
| 10 | Depreciation on 6 at full rate  |      |                               |       |      |                        |                   |       |
| 11 | Depreciation on 9 at half rate  |      |                               |       |      |                        |                   |       |
| 12 | Total depreciation (10+11)  |      |                               |       |      |                        |                   |       |
| 13 | Depreciation disallowed under section 38(2) of the I.T. Act (out of column 12)  |      |                               |       |      |                        |                   |       |
| 14 | Net aggregate depreciation (12-13)  |      |                               |       |      |                        |                   |       |
| 15 | Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. (out of column 14) |      |                               |       |      |                        |                   |       |

DEPRECIATION ON OTHER ASSETS

|    |   |  |  |  |  |  |  |  |
|----|---|--|--|--|--|--|--|--|
| 16 | Expenditure incurred in connection with transfer of asset/ assets                                       |  |  |  |  |  |  |  |
| 17 | Capital gains/ loss under section 50 (5 + 8 -3-4 -7 -16) (enter negative only if block ceases to exist) |  |  |  |  |  |  |  |
| 18 | Written down value on the last day of previous year (6+ 9 -12) (enter 0 if result is negative)          |  |  |  |  |  |  |  |

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

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

**Schedule DCG** Deemed Capital Gains on sale of depreciable assets

|                      |          |   |  |           |           |
|----------------------|----------|---|--|-----------|-----------|
| DEEMED CAPITAL GAINS | <b>1</b> | Plant and machinery                         |  |           |           |
|                      |          | <b>a</b>                                    | Block entitled for depreciation @ 15 per cent (Schedule DPM - 20i)   | <b>1a</b> |           |
|                      |          | <b>b</b>                                    | Block entitled for depreciation @ 30 per cent (Schedule DPM - 20ii)  | <b>1b</b> |           |
|                      |          | <b>c</b>                                    | Block entitled for depreciation @ 40 per cent (Schedule DPM - 20iii) | <b>1c</b> |           |
|                      |          | <b>d</b>                                    | Block entitled for depreciation @ 45 per cent (Schedule DPM - 20iv)  | <b>1d</b> |           |
|                      |          | <b>e</b>                                    | Total ( 1a +1b + 1c+1d)  |           | <b>1e</b> |
|                      | <b>2</b> | Building (not including land)               |  |           |           |
|                      |          | <b>a</b>                                    | Block entitled for depreciation @ 5 per cent (Schedule DOA- 17ii)    | <b>2a</b> |           |
|                      |          | <b>b</b>                                    | Block entitled for depreciation @ 10 per cent (Schedule DOA- 17iii)  | <b>2b</b> |           |
|                      |          | <b>c</b>                                    | Block entitled for depreciation @ 40 per cent (Schedule DOA- 17iv)   | <b>2c</b> |           |
|                      |          | <b>d</b>                                    | Total ( 2a + 2b + 2c)  |           | <b>2d</b> |
|                      | <b>3</b> | Furniture and fittings ( Schedule DOA- 17v) |  |           | <b>3</b>  |
|                      | <b>4</b> | Intangible assets (Schedule DOA- 17vi)      |  |           | <b>4</b>  |
|                      | <b>5</b> | Ships (Schedule DOA- 17vii)                 |  |           | <b>5</b>  |
|                      | <b>6</b> | Total ( 1e+2d+3+4+5)                        |  |           | <b>6</b>  |



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

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

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

**Schedule CG Capital Gains****A Short-term Capital Gains (STCG) (Sub-items 4 and 5 are not applicable for residents)**

|                          |  |   |   |   |                  |        |                     |          |     |
|--------------------------|--|---|---|---|------------------|--------|---------------------|----------|-----|
| Short-term Capital Gains | <b>1</b>   | <b>From sale of land or building or both (fill up details separately for each property)</b>   |   |   |                  |        |                     |          |     |
|                          |  | a   | i   | Full value of consideration received/receivable   |                  |        | ai                  |          |     |
|                          |  |   | ii  | Value of property as per stamp valuation authority  |                  |        | aii                 |          |     |
|                          |  |   | iii   | Full value of consideration adopted as per section 50C for the purpose of Capital Gains ( ) [in case (aii) does not exceed 1.05 times (ai), take this figure as (ai), or else take (aii)] |                  |        | aiii                |          |     |
|                          |  | b   | <b>Deductions under section 48</b>  |   |                  |        |                     |          |     |
|                          |  |   | i   | Cost of acquisition without indexation  |                  |        | bi                  |          |     |
|                          |  |   | ii  | Cost of Improvement without indexation  |                  |        | bii                 |          |     |
|                          |  |   | iii   | Expenditure wholly and exclusively in connection with transfer  |                  |        | biii                |          |     |
|                          |  | iv  | Total (bi + bii + biii)   |   |                  | biv    |                     |          |     |
|                          |  | c   | Balance (aiii – biv)  |   |                  | 1c     |                     |          |     |
|                          |  | d   | Deduction under section 54B/54D/ 54G/54GA (Specify details in item D below) |   |                  | 1d     |                     |          |     |
|                          | e  | Short-term Capital Gains on Immovable property (1c - 1d)  |   |   |                  |        |                     | A1e      |     |
|                          | f  | In case of transfer of immovable property, please furnish the following details (see note)  |   |   |                  |        |                     |          |     |
|                          |  | S.No.   | Name of buyer(s)  | PAN/Aadhaar No. of buyer(s)   | Percentage share | Amount | Address of property | Pin code |     |
|                          |  |   |   |   |                  |        |                     |          |     |
|                          |  | <b>NOTE</b> ▶ Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents.<br>In case of more than one buyer, please indicate the respective percentage share and amount.            |   |   |                  |        |                     |          |     |
|                          | <b>2</b>   | <b>From slump sale</b>  |   |   |                  |        |                     |          |     |
|                          |  | a   | Full value of consideration   |   |                  | 2a     | (5 of Form 3CEA)    |          |     |
|                          |  | b   | Net worth of the under taking or division                                   |   |                  | 2b     | (6(e) of Form 3CEA) |          |     |
|                          |  | c   | Short term capital gains from slump sale (2a-2b)                            |   |                  |        |                     |          | A2c |
| <b>3</b>                 | <b>From sale of equity share or unit of equity oriented Mutual Fund (MF) or unit of a business trust on which STT is paid under section 111A or 115AD(1)(ii) proviso (for FII)</b> |   |   |   |                  |        |                     |          |     |
|                          | a  | Full value of consideration   |   |   | 3a               |        |                     |          |     |
|                          |  | <b>Deductions under section 48</b>  |   |   |                  |        |                     |          |     |
|                          | b  | i   | Cost of acquisition without indexation                                      |   |                  | bi     |                     |          |     |
|                          |  | ii  | Cost of Improvement without indexation                                      |   |                  | bii    |                     |          |     |
|                          |  | iii   | Expenditure wholly and exclusively in connection with transfer              |   |                  | biii   |                     |          |     |
|                          |  | iv  | Total (i + ii + iii)  |   |                  | biv    |                     |          |     |
|                          | c  | Balance (3a – biv)  |   |   | 3c               |        |                     |          |     |
|                          | d  | Loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only) |   |   | 3d               |        |                     |          |     |
|                          | e  | Short-term capital gain on equity share or equity oriented MF (STT paid) (3c +3d)   |   |   |                  |        |                     | A3e      |     |
|                          | <b>4</b>   | <b>For NON-RESIDENT, not being an FII- from sale of shares or debentures of an Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)</b>   |   |   |                  |        |                     |          |     |
| a                        | STCG on transactions on which securities transaction tax (STT) is paid   |   |   |   |                  |        | A4a                 |          |     |

|   |  |   |   |  |  |   |  |
|---|--|---|---|--|--|---|--|
|   | b  | STCG on transactions on which securities transaction tax (STT) is not paid  |   |  | A4b  |   |  |
| 5 | For NON-RESIDENTS- from sale of securities (other than those at A3 above) by an FII as per section 115AD |   |   |  |  |   |  |
|   | a  | i   | In case securities sold include shares of a company other than quoted shares, enter the following details                                 |  |  |   |  |
|   |  | a   | Full value of consideration received/receivable in respect of unquoted shares   |  |  |   |  |
|   |  | b   | Fair market value of unquoted shares determined in the prescribed manner  |  |  |   |  |
|   |  | c   | Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b) | ic                                       |  |   |  |
|   |  | ii  | Full value of consideration in respect of securities other than unquoted shares   |  |  |   |  |
|   |  | iii   | Total (ic + ii)   | aiii                                     |  |   |  |
|   | b  | Deductions under section 48   |   |  |  |   |  |
|   |  | i   | Cost of acquisition without indexation  | bi                                       |  |   |  |
|   |  | ii  | Cost of improvement without indexation  | bii                                      |  |   |  |
|   |  | iii   | Expenditure wholly and exclusively in connection with transfer  | biii                                     |  |   |  |
|   |  | iv  | Total (i + ii + iii)  | biv                                      |  |   |  |
|   | c  | Balance (5aiii – biv)   |   |  | 5c   |   |  |
|   | d  | Loss to be disallowed u/s 94(7) or 94(8)- for example if security bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such security to be ignored (Enter positive value only)   |   |  | 5d   |   |  |
|   | e  | Short-term capital gain on sale of securities (other than those at A3 above) by an FII (5c +5d)   |   |  | A5e  |   |  |
| 6 | From sale of assets other than at A1 or A2 or A3 or A4 or A5 above                                       |   |   |  |  |   |  |
|   | a  | i   | In case assets sold include shares of a company other than quoted shares, enter the following details                                     |  |  |   |  |
|   |  | a   | Full value of consideration received/receivable in respect of unquoted shares   |  |  |   |  |
|   |  | b   | Fair market value of unquoted shares determined in the prescribed manner  |  |  |   |  |
|   |  | c   | Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b) | ic                                       |  |   |  |
|   |  | ii  | Full value of consideration in respect of assets other than unquoted shares   |  |  |   |  |
|   |  | iii   | Total (ic + ii)   | aiii                                     |  |   |  |
|   | b  | Deductions under section 48   |   |  |  |   |  |
|   |  | i   | Cost of acquisition without indexation  | bi                                       |  |   |  |
|   |  | ii  | Cost of Improvement without indexation  | bii                                      |  |   |  |
|   |  | iii   | Expenditure wholly and exclusively in connection with transfer  | biii                                     |  |   |  |
|   |  | iv  | Total (i + ii + iii)  | biv                                      |  |   |  |
|   | c  | Balance (6aiii – biv)   |   |  | 6c   |   |  |
|   | d  | In case of asset (security/unit) loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)  |   |  | 6d   |   |  |
|   | e  | Deemed short term capital gains on depreciable assets (6 of schedule-DCCG)  |   |  | 6e   |   |  |
|   | f  | Deduction under section 54D/54G/54GA  |   |  | 6f   |   |  |
|   | g  | STCG on assets other than at A1 or A2 or A3 or A4 or A5 above (6c + 6d + 6e -6f)  |   |  | A6g  |   |  |
| 7 | Amount deemed to be short term capital gains   |   |   |  |  |   |  |
|   | a  | Whether any amount of unutilized capital gain on asset transferred during the previous years shown below was deposited in the Capital Gains Accounts Scheme within due date for that year?<br><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below<br>(In case any amount is utilised out of Capital Gains account please fill sl. no "C" of schedule DI) |   |  |  |   |  |
|   | Sl.  | Previous year in which asset transferred  | Section under which deduction claimed in that year  | New asset acquired/constructed           |  | Amount not used for new asset or remained unutilized in Capital gains |  |
|   |  |   |   | Year in which asset acquired/constructed | Amount utilised out of Capital Gains account |   |  |
|   | i  | 2016-17   | 54D/54G/54GA  |  |  |   |  |
|   | ii   | 2017-18   | 54B   |  |  |   |  |
|   | b  | Amount deemed to be short term capital gains u/s 54B/54D/54G/54GA, other than at 'a'  |   |  |  |   |  |
|   | Total amount deemed to be short term capital gains (Xi + Xii + b)  |   |   |  |  | A7  |  |

|  |   |   |   |                     |                 |   |                            |                     |                      |                                       |            |
|--|---|---|---|---------------------|-----------------|---|----------------------------|---------------------|----------------------|---------------------------------------|------------|
| Long-term Capital Gains  | <b>8</b> Pass Through Income/Loss in the nature of Short Term Capital Gain, (Fill up schedule PTI) (A8a + A8b + A8c)  |   |   |                     |                 |   |                            |                     |                      |                                       | <b>A8</b>  |
|  | a   | Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable @ 15% |   |                     |                 |   |                            |                     | A8a                  |                                       |            |
|  |   | b   | Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable @ 30%               |                     |                 |   |                            |                     |                      | A8b                                   |            |
|  |   |   | Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable at applicable rates |                     |                 |   |                            |                     |                      | A8c                                   |            |
|  | <b>9</b> Amount of STCG included in A1-A8 but not chargeable to tax or chargeable at special rates as per DTAA  |   |   |                     |                 |   |                            |                     |                      |                                       |            |
|  | Sl. No.   | Amount of income  | Item No. A1 to A8 above in which included   | Country name & Code | Article of DTAA | Rate as per Treaty (enter NIL, if not chargeable) | Whether TRC obtained (Y/N) | Section of I.T. Act | Rate as per I.T. Act | Applicable rate [lower of (6) or (9)] |            |
|  | (1)   | (2)   | (3)   | (4)                 | (5)             | (6)   | (7)                        | (8)                 | (9)                  | (10)                                  |            |
|  | I   |   |   |                     |                 |   |                            |                     |                      |                                       |            |
|  | II  |   |   |                     |                 |   |                            |                     |                      |                                       |            |
|  | <b>A</b> Total amount of STCG not chargeable to tax as per DTAA   |   |   |                     |                 |   |                            |                     |                      |                                       | <b>A9a</b> |
| <b>B</b> Total amount of STCG chargeable to tax at special rates as per DTAA   |   |   |   |                     |                 |   |                            |                     |                      | <b>A9b</b>                            |            |
| <b>10</b> Total Short-term Capital Gain (A1e+ A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7+A8 – A9a)  |   |   |   |                     |                 |   |                            |                     |                      | <b>A10</b>                            |            |
| <b>B</b> Long-term capital gain (LTCG) (Sub-items , 6, 7, 8 & 9 are not applicable for residents)  |   |   |   |                     |                 |   |                            |                     |                      |                                       |            |
| <b>1</b> From sale of land or building or both (fill up details separately for each property)  |   |   |   |                     |                 |   |                            |                     |                      |                                       |            |
| a  | i Full value of consideration received/receivable   |   |   |                     |                 |   |                            | ai                  |                      |                                       |            |
|  | ii Value of property as per stamp valuation authority   |   |   |                     |                 |   |                            | aii                 |                      |                                       |            |
|  | iii Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.05 times (ai), take this figure as (ai), or else take (aii)] |   |   |                     |                 |   |                            | aiii                |                      |                                       |            |
| <b>b</b> Deductions under section 48   |   |   |   |                     |                 |   |                            |                     |                      |                                       |            |
| i  | Cost of acquisition with indexation   |   |   |                     |                 |   |                            | bi                  |                      |                                       |            |
|  | ii Cost of Improvement with indexation  |   |   |                     |                 |   |                            | bii                 |                      |                                       |            |
|  | iii Expenditure wholly and exclusively in connection with transfer  |   |   |                     |                 |   |                            | biii                |                      |                                       |            |
|  | iv Total (bi + bii + biii)  |   |   |                     |                 |   |                            | biv                 |                      |                                       |            |
| <b>c</b> Balance (aiii – biv)  |   |   |   |                     |                 |   |                            |                     |                      |                                       | <b>1c</b>  |
| <b>d</b> Deduction under section 54/54B/54D/54EC/54F/54G/54GA/54GB (Specify details in item D below)   |   |   |   |                     |                 |   |                            |                     |                      |                                       | <b>1d</b>  |
| <b>e</b> Long-term Capital Gains on Immovable property (1c - 1d)   |   |   |   |                     |                 |   |                            |                     |                      | <b>B1e</b>                            |            |
| <b>f</b> In case of transfer of immovable property, please furnish the following details (see note)  |   |   |   |                     |                 |   |                            |                     |                      |                                       |            |
|  | S.No.   | Name of buyer(s)  | PAN/Aadhaar No. of buyer(s)   | Percentage share    | Amount          | Address of property                               | Pin code                   |                     |                      |                                       |            |
| <b>NOTE</b> ► Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents.<br>In case of more than one buyer, please indicate the respective percentage share and amount. |   |   |   |                     |                 |   |                            |                     |                      |                                       |            |
| <b>2</b> From slump sale   |   |   |   |                     |                 |   |                            |                     |                      |                                       |            |
| a  | Full value of consideration   |   |   |                     |                 | 2a  | (5 of Form 3CEA)           |                     |                      |                                       |            |
| b  | Net worth of the under taking or division   |   |   |                     |                 | 2b  | (6(e) of Form 3CEA)        |                     |                      |                                       |            |
| c  | Balance (2a – 2b)   |   |   |                     |                 | 2c  |                            |                     |                      |                                       |            |
| d  | Deduction u/s 54EC /54F (Specify details in item D below)   |   |   |                     |                 | 2d  |                            |                     |                      |                                       |            |
| <b>e</b> Long term capital gains from slump sale (2c-2d)   |   |   |   |                     |                 |   |                            |                     |                      | <b>B2e</b>                            |            |
| <b>3</b> From sale of bonds or debenture (other than capital indexed bonds issued by Government)   |   |   |   |                     |                 |   |                            |                     |                      |                                       |            |
| a  | Full value of consideration   |   |   |                     |                 |   |                            | 3a                  |                      |                                       |            |
| <b>b</b> Deductions under section 48   |   |   |   |                     |                 |   |                            |                     |                      |                                       |            |
| i  | Cost of acquisition without indexation  |   |   |                     |                 |   |                            | bi                  |                      |                                       |            |
|  | ii Cost of improvement without indexation   |   |   |                     |                 |   |                            | bii                 |                      |                                       |            |
|  | iii Expenditure wholly and exclusively in connection with transfer  |   |   |                     |                 |   |                            | biii                |                      |                                       |            |
|  | iv Total (bi + bii + biii)  |   |   |                     |                 |   |                            | biv                 |                      |                                       |            |
| <b>c</b> Balance (3a – biv)  |   |   |   |                     |                 |   |                            |                     |                      |                                       | <b>3c</b>  |
| <b>d</b> Deduction under sections /54F (Specify details in item D below)   |   |   |   |                     |                 |   |                            |                     |                      |                                       | <b>3d</b>  |
| <b>e</b> LTCG on bonds or debenture (3c – 3d)  |   |   |   |                     |                 |   |                            |                     |                      | <b>B3e</b>                            |            |
| <b>4</b> From sale of, (i) listed securities (other than a unit) or zero coupon bonds where proviso under section 112(1) is applicable (ii) GDR of an Indian company referred in sec. 115ACA   |   |   |   |                     |                 |   |                            |                     |                      |                                       |            |
| a  | Full value of consideration   |   |   |                     |                 |   |                            | 4a                  |                      |                                       |            |
| <b>b</b> Deductions under section 48   |   |   |   |                     |                 |   |                            |                     |                      |                                       |            |

|    |  |   |   |      |    |     |
|----|--|---|---|------|----|-----|
|    |  | i   | Cost of acquisition without indexation  | bi   |    |     |
|    |  | ii  | Cost of improvement without indexation  | bii  |    |     |
|    |  | iii   | Expenditure wholly and exclusively in connection with transfer  | biii |    |     |
|    |  | iv  | Total (bi + bii + biii)   | biv  |    |     |
|    | c  | Balance (4a – biv)  |   |      | 4c |     |
|    | d  | Deduction under section 54F (Specify details in item D below)                   |   |      | 4d |     |
|    | e  | Long-term Capital Gains on assets at B4 above (4c – 4d)                         |   |      |    | B4e |
| 5  | From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A   |   |   |      |    |     |
|    | a  | LTCG u/s 112A (column 14 of Schedule 112A)                                      |   |      | 5a |     |
|    | b  | Deduction under sections 54F (Specify details in item D below)                  |   |      | 5b |     |
|    | c  | Long-term Capital Gains on sale of capital assets at B5 above (5a – 5b)         |   |      |    | B5c |
| 6  | For NON-RESIDENTS- from sale of shares or debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)  |   |   |      |    |     |
|    | a  | LTCG computed without indexation benefit  |   |      | 6a |     |
|    | b  | Deduction under sections /54F (Specify details in item D below)                 |   |      | 6b |     |
|    | c  | LTCG on share or debenture (6a-6b)  |   |      |    | B6c |
| 7  | For NON-RESIDENTS- from sale of, (i) unlisted securities as per sec. 112(1)(c), (ii) bonds or GDR as referred in sec. 115AC, (iii) securities by FII as referred to in sec. 115AD (other than securities referred to in section 112A for which column B8 is to be filled up) |   |   |      |    |     |
|    | A  | i   | In case securities sold include shares of a company other than quoted shares, enter the following details                                 |      |    |     |
|    |  | a   | Full value of consideration received/receivable in respect of unquoted shares   | ia   |    |     |
|    |  | b   | Fair market value of unquoted shares determined in the prescribed manner  | ib   |    |     |
|    |  | c   | Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b) | ic   |    |     |
|    |  | ii  | Full value of consideration in respect of securities other than unquoted shares   | aii  |    |     |
|    |  | iii   | Total (ic + ii)   | aiii |    |     |
|    | B  | Deductions under section 48   |   |      |    |     |
|    |  | i   | Cost of acquisition without indexation  | bi   |    |     |
|    |  | ii  | Cost of improvement without indexation  | bii  |    |     |
|    |  | iii   | Expenditure wholly and exclusively in connection with transfer  | biii |    |     |
|    |  | iv  | Total (bi + bii + biii)   | biv  |    |     |
|    | c  | Balance (aiii – biv)  |   |      | 7c |     |
|    | d  | Deduction under sections /54F (Specify details in item D below)                 |   |      | 7d |     |
|    | e  | Long-term Capital Gains on assets at 7 above in case of NON-RESIDENT (7c – 7d)  |   |      |    | B7e |
| 8  | For NON-RESIDENTS - From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A   |   |   |      |    |     |
|    | a  | LTCG u/s 112A [Column 14 of 115AD(1)(b)(iii) proviso]                           |   |      | 8a |     |
|    | b  | Deduction under sections 54F (Specify details in item D below)                  |   |      | 8b |     |
|    | c  | Long-term Capital Gains on sale of capital assets at B8 above (8a – 8b)         |   |      |    | B8c |
| 9  | From sale of foreign exchange asset by NON-RESIDENT INDIAN (If opted under chapter XII-A)  |   |   |      |    |     |
|    | a  | LTCG on sale of specified asset (computed without indexation)                   |   |      | 9a |     |
|    | b  | Less deduction under section 115F (Specify details in item D below)             |   |      | 9b |     |
|    | c  | Balance LTCG on sale of specified asset (9a- 9b)                                |   |      |    | B9c |
|    | d  | LTCG on sale of asset, other than specified asset (computed without indexation) |   |      | 9d |     |
|    | e  | Less deduction under section 115F (Specify details in item D below)             |   |      | 9e |     |
|    | f  | Balance LTCG on sale of asset, other than specified asset (9d- 9e)              |   |      |    | B9f |
| 10 | From sale of assets where B1 to B9 above are not applicable  |   |   |      |    |     |
|    | a  | i   | In case assets sold include shares of a company other than quoted shares, enter the following details                                     |      |    |     |
|    |  | a   | Full value of consideration received/receivable in respect of unquoted shares   | ia   |    |     |
|    |  | b   | Fair market value of unquoted shares determined in the prescribed manner  | ib   |    |     |
|    |  | c   | Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b) | ic   |    |     |

|    |   |  |   |  |  |   |                            |                     |                      |                                       |  |
|----|---|--|---|--|--|---|----------------------------|---------------------|----------------------|---------------------------------------|--|
|    |   | ii   | Full value of consideration in respect of assets other than unquoted shares |  |  | aii   |                            |                     |                      |                                       |  |
|    |   | iii  | Total (ic + ii)   |  |  | aiii  |                            |                     |                      |                                       |  |
|    | b   | Deductions under section 48  |   |  |  |   |                            |                     |                      |                                       |  |
|    |   | i  | Cost of acquisition with indexation   |  |  | bi  |                            |                     |                      |                                       |  |
|    |   | ii   | Cost of improvement with indexation   |  |  | bii   |                            |                     |                      |                                       |  |
|    |   | iii  | Expenditure wholly and exclusively in connection with transfer              |  |  | biii  |                            |                     |                      |                                       |  |
|    |   | iv   | Total (bi + bii + biii)   |  |  | biv   |                            |                     |                      |                                       |  |
|    | c   | Balance (10aiii – biv)   |   |  |  |   |                            |                     |                      | 10c                                   |  |
|    | d   | Deduction under section 54D//54F/54G/54GA (Specify details in item D below)  |   |  |  |   |                            |                     |                      | 10d                                   |  |
|    | e   | Long-term Capital Gains on assets at B10 above (10c- 10d)  |   |  |  |   |                            |                     |                      |                                       |  |
| 11 | Amount deemed to be long-term capital gains   |  |   |  |  |   |                            |                     |                      |                                       |  |
| a  | Whether any amount of unutilized capital gain on asset transferred during the previous year shown below was deposited in the Capital Gains Accounts Scheme within due date for that year?<br><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below (In case any amount is utilised out of Capital Gains account please fill sl. no "C" of schedule DI) |  |   |  |  |   |                            |                     |                      |                                       |  |
|    | Sl.   | Previous year in which asset transferred   | Section under which deduction claimed in that year                          | New asset acquired/constructed           |  | Amount not used for new asset or remained unutilized in Capital gains account (X) |                            |                     |                      |                                       |  |
|    |   |  |   | Year in which asset acquired/constructed | Amount utilised out of Capital Gains account |   |                            |                     |                      |                                       |  |
|    | i   | 2016-17  | 54/54D/54F/54G/54GA   |  |  |   |                            |                     |                      |                                       |  |
|    | ii  | 2017-18  | 54B   |  |  |   |                            |                     |                      |                                       |  |
| b  | Amount deemed to be long-term capital gains, other than at 'a'  |  |   |  |  |   |                            |                     |                      |                                       |  |
|    | Total amount deemed to be long-term capital gains (Xi + Xii + b)  |  |   |  |  |   |                            |                     | B11                  |                                       |  |
| 12 | Pass Through Income/Loss in the nature of Long Term Capital Gain, (Fill up schedule PTI) (B12a1+B12a2 + B12b)   |  |   |  |  |   |                            |                     |                      |                                       |  |
|    | a1  | Pass Through Income/Loss in the nature of Long Term Capital Gain, chargeable @ 10%                                       |   |  |  | B12a1   |                            |                     |                      |                                       |  |
|    | a2  | Pass Through Income/Loss in the nature of Long Term Capital Gain, chargeable @ 10% - under sections other than u/s. 112A |   |  |  | B12a2   |                            |                     |                      |                                       |  |
|    | b   | Pass Through Income/Loss in the nature of Long Term Capital Gain, chargeable @ 20%                                       |   |  |  | B12b  |                            |                     |                      |                                       |  |
| 13 | Amount of LTCG included in items B1 to B12 but not chargeable to tax or chargeable at special rates in India as per DTAA  |  |   |  |  |   |                            |                     |                      |                                       |  |
|    | Sl. No.   | Amount of income   | Item No. B1 to B12 above in which included                                  | Country name & Code                      | Article of DTAA                              | Rate as per Treaty (enter NIL, if not chargeable)                                 | Whether TRC obtained (Y/N) | Section of I.T. Act | Rate as per I.T. Act | Applicable rate [lower of (6) or (9)] |  |
|    | (1)   | (2)  | (3)   | (4)                                      | (5)  | (6)   | (7)                        | (8)                 | (9)                  | (10)                                  |  |
|    | I   |  |   |  |  |   |                            |                     |                      |                                       |  |
|    | II  |  |   |  |  |   |                            |                     |                      |                                       |  |
|    | a   | Total amount of LTCG not chargeable to tax as per DTAA   |   |  |  |   |                            |                     |                      | B13a                                  |  |
|    | b   | Total amount of LTCG chargeable to tax at special rates as per DTAA  |   |  |  |   |                            |                     |                      | B13b                                  |  |
| 14 | Total long term capital gain chargeable under I.T. Act (B1e + B2e + B3e + B4e + B5f + B6c + B7e + B8f + B9c + B9f + B10e + B11 + B12 - B13a)  |  |   |  |  |   |                            |                     |                      |                                       |  |
| C  | Income chargeable under the head "CAPITAL GAINS" (A10 + B14) (take B14 as nil, if loss)   |  |   |  |  |   |                            |                     | C                    |                                       |  |
| D  | Information about deduction claimed against Capital Gains   |  |   |  |  |   |                            |                     |                      |                                       |  |
| 1  | In case of deduction u/s 54/54B/54D/54EC /54F/54G/54GA/115F give following details  |  |   |  |  |   |                            |                     |                      |                                       |  |
|    | a   | Deduction claimed u/s 54   |   |  |  |   |                            |                     |                      |                                       |  |
|    |   | i  | Date of transfer of original asset  |  |  | ai  | dd/mm/yyyy                 |                     |                      |                                       |  |
|    |   | ii   | Cost of new residential house   |  |  | aii   |                            |                     |                      |                                       |  |
|    |   | iii  | Date of purchase /construction of new residential house                     |  |  | aiii  | dd/mm/yyyy                 |                     |                      |                                       |  |
|    |   | iv   | Amount deposited in Capital Gains Accounts Scheme before due date           |  |  | aiv   |                            |                     |                      |                                       |  |
|    |   | v  | Amount of deduction claimed   |  |  | av  |                            |                     |                      |                                       |  |
|    | b   | Deduction claimed u/s 54B  |   |  |  |   |                            |                     |                      |                                       |  |
|    |   | i  | Date of transfer of original asset  |  |  | bi  | dd/mm/yyyy                 |                     |                      |                                       |  |
|    |   | ii   | Cost of new agricultural land   |  |  | bii   |                            |                     |                      |                                       |  |
|    |   | iii  | Date of purchase of new agricultural land                                   |  |  | biii  | dd/mm/yyyy                 |                     |                      |                                       |  |
|    |   | iv   | Amount deposited in Capital Gains Accounts Scheme before due date           |  |  | biv   |                            |                     |                      |                                       |  |
|    |   | v  | Amount of deduction claimed   |  |  | bv  |                            |                     |                      |                                       |  |

|     |   |   |   |            |            |
|-----|---|---|---|------------|------------|
| c   | Deduction claimed u/s 54D                                 |   |   |            |            |
|     | i   | Date of acquisition of original asset   | ci  | dd/mm/yyyy |            |
|     | ii  | Cost of purchase/ construction of new land or building for industrial undertaking | cii   |            |            |
|     | iii   | Date of purchase of new land or building  | ciii  | dd/mm/yyyy |            |
|     | iv  | Amount deposited in Capital Gains Accounts Scheme before due date                 | civ   |            |            |
|     | v   | Amount of deduction claimed   | cv  |            |            |
|     | d   | Deduction claimed u/s 54EC  |   |            |            |
|     |   | i   | Date of transfer of original asset  | di         | dd/mm/yyyy |
|     |   | ii  | Amount invested in specified/notified bonds (not exceeding fifty lakh rupees) | dii        |            |
|     |   | iii   | Date of investment  | diii       | dd/mm/yyyy |
|     |   | iv  | Amount of deduction claimed   | div        |            |
|     | e   | Deduction claimed u/s 54F   |   |            |            |
|     |   | i   | Date of transfer of original asset  | ei         | dd/mm/yyyy |
|     |   | ii  | Cost of new residential house   | eii        |            |
|     |   | iii   | Date of purchase/construction of new residential house                        | eiii       | dd/mm/yyyy |
|     |   | iv  | Amount deposited in Capital Gains Accounts Scheme before due date             | eiv        |            |
|     |   | v   | Amount of deduction claimed   | ev         |            |
|     | f   | Deduction claimed u/s 54G   |   |            |            |
|     |   | i   | Date of transfer of original asset from urban area                            | fi         | dd/mm/yyyy |
|     |   | ii  | Cost and expenses incurred for purchase or construction of new asset          | fii        |            |
| iii |   | Date of purchase/construction of new asset in an area other than urban area       | fiii  | dd/mm/yyyy |            |
| iv  |   | Amount deposited in Capital Gains Accounts Scheme before due date                 | fiv   |            |            |
| v   |   | Amount of deduction claimed   | fv  |            |            |
| g   | Deduction claimed u/s 54GA                                |   |   |            |            |
|     | i   | Date of transfer of original asset from urban area                                | gi  | dd/mm/yyyy |            |
|     | ii  | Cost and expenses incurred for purchase or construction of new asset              | gii   |            |            |
|     | iii   | Date of purchase/construction of new asset in SEZ                                 | giii  | dd/mm/yyyy |            |
|     | iv  | Amount deposited in Capital Gains Accounts Scheme before due date                 | giv   |            |            |
|     | v   | Amount of deduction claimed   | gv  |            |            |
| h   | Deduction claimed u/s 115F (for Non-Resident Indians)     |   |   |            |            |
|     | i   | Date of transfer of original foreign exchange asset                               | hi  | dd/mm/yyyy |            |
|     | ii  | Amount invested in new specified asset or savings certificate                     | hii   |            |            |
|     | iii   | Date of investment  | hiii  | dd/mm/yyyy |            |
|     | iv  | Amount of deduction claimed   | hiv   |            |            |
|     | i   | Total deduction claimed (1a + 1b + 1c + 1d + 1e + 1f + 1g + 1h)                   | 1i  |            |            |
| 2   | In case of deduction u/s 54GB, furnish PAN of the company |   |   |            |            |

| E Set-off of current year capital losses with current year capital gains (excluding amounts included in A 9a & B 13a which is chargeable under DTAA) |   |   |                                |             |                                |            |                                  |   |            |  |
|--|---|---|--------------------------------|-------------|--------------------------------|------------|----------------------------------|---|------------|--|
| Sl.  | Type of Capital Gain  | Capital Gain of current year (Fill this column only if computed figure is positive) | Short term capital loss        |             |                                |            | Long term capital loss           |   |            | Current year's capital gains remaining after set off (9=1-2-3-4-5-6-7-8) |
|  |   |   | 15%                            | 30%         | applicable rate                | DTAA rates | 10%                              | 20%   | DTAA rates |  |
|  |   |   | 1                              | 2           | 3                              | 4          | 5                                | 6   | 7          |  |
| i  | Capital Loss to be set off (Fill this row only, if figure computed is negative) |   | (A3e*+A4a*+A8a*)               | (A5e*+A8b*) | (A1e*+A2c*+A4b*+A6g*+A7*+A8c*) | A9b        | (B4e*+B5c*+B7e*+B8c*+B9c*+B12a*) | (B1e*+B2e*+B3e*+B6c*+B9f*+B10e*+B11*+B12b*) | B13b       |  |
| ii   | Short term capital gain   | 15%   | (A3e*+A4a*+A8a*)               |             |                                |            |                                  |   |            |  |
| iii  |   | 30%   | (A5e*+A8b*)                    |             |                                |            |                                  |   |            |  |
| iv   |   | applicable rate   | (A1e*+A2c*+A4b*+A6g*+A7*+A8c*) |             |                                |            |                                  |   |            |  |
| v  |   | DTAA rates  | A9b                            |             |                                |            |                                  |   |            |  |

|      |  |            |  |  |  |  |  |  |  |  |  |
|------|--|------------|--|--|--|--|--|--|--|--|--|
| vi   | Long term capital gain                                 | 10%        | $(B4e^*+B5c^*+ B7e^* +B8c^*+ B9c^*+B12a^*)$                |  |  |  |  |  |  |  |  |
| vii  |  | 20%        | $(B1e^*+ B2e^*+B3e^*+B6c^*+ B9f^*+ B10e^*+ B11^*+ B12b^*)$ |  |  |  |  |  |  |  |  |
| viii |  | DTAA rates | $B13b$   |  |  |  |  |  |  |  |  |
| ix   | Total loss set off (ii + iii + iv + v + vi + vii+viii) |            |  |  |  |  |  |  |  |  |  |
| x    | Loss remaining after set off (i- ix)                   |            |  |  |  |  |  |  |  |  |  |

The figures of STCG in this table (A1e\* etc.) are the amounts of STCG computed in respective column (A1-A 9) as reduced by the amount of STCG not chargeable to tax or chargeable at special rates as per DTAA, which is included therein, if any.

The figures of LTCG in this table (B1e\* etc.) are the amounts of LTCG computed in respective column (B1-B 13) as reduced by the amount of LTCG not chargeable to tax or chargeable at special rates as per DTAA, which is included therein, if any.

**F Information about accrual/receipt of capital gain**

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

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





**Schedule OS** Income from other sources

| 1    |         | Gross income chargeable to tax at normal applicable rates (1a+ 1b+ 1c+ 1d + 1e)  |                 |                |             | 1     |
|------|---------|--|-----------------|----------------|-------------|-------|
| a    |         | Dividends, Gross (not exempt u/s. 10(34) and u/s. 10(35))  |                 |                |             | 1a    |
| b    |         | Interest, Gross (bi + bii + biii + biv + bv)   |                 |                |             | 1b    |
| i    |         | From Savings Bank  |                 | bi             |             |       |
| ii   |         | From Deposits (Bank/ Post Office/ Co-operative Society/)   |                 | bii            |             |       |
| iii  |         | From Income-tax Refund   |                 | biii           |             |       |
| iv   |         | In the nature of Pass through income/Loss  |                 | biv            |             |       |
| v    |         | Others   |                 | bv             |             |       |
| c    |         | Rental income from machinery, plants, buildings, etc., Gross   |                 |                |             | 1c    |
| d    |         | Income of the nature referred to in section 56(2)(x) which is chargeable to tax (di + dii + diii + div + dv)                                 |                 |                |             | 1d    |
| i    |         | Aggregate value of sum of money received without consideration   |                 |                |             | di    |
| ii   |         | In case immovable property is received without consideration, stamp duty value of property   |                 |                |             | dii   |
| iii  |         | In case immovable property is received for inadequate consideration, stamp duty value of property in excess of such consideration            |                 |                |             | diiii |
| iv   |         | In case any other property is received without consideration, fair market value of property  |                 |                |             | div   |
| v    |         | In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration           |                 |                |             | dv    |
| e    |         | Any other income (please specify nature)   |                 |                |             | 1e    |
|      | Sl. No. | Nature   |                 |                | Amount      |       |
|      | 1       | Family Pension   |                 |                |             |       |
|      | 2       |  |                 |                |             |       |
|      |         | Rows can be added as required  |                 |                |             |       |
| 2    |         | Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e + 2f related to Sl. No. 1)   |                 |                |             | 2     |
| a    |         | Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB   |                 |                |             | 2a    |
| b    |         | Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)   |                 |                |             | 2b    |
| i    |         | Cash credits u/s 68  |                 | bi             |             |       |
| ii   |         | Unexplained investments u/s 69   |                 | bii            |             |       |
| iii  |         | Unexplained money etc. u/s 69A   |                 | biii           |             |       |
| iv   |         | Undisclosed investments etc. u/s 69B   |                 | biv            |             |       |
| v    |         | Unexplained expenditure etc. u/s 69C   |                 | bv             |             |       |
| vi   |         | Amount borrowed or repaid on hundi u/s 69D   |                 | bvi            |             |       |
| c    |         | Accumulated balance of recognised provident fund taxable u/s 111   |                 |                |             | 2c    |
|      |         | S.No.  | Assessment Year | Income benefit | Tax benefit |       |
|      |         | (i)  | (ii)            | (iii)          | (iv)        |       |
|      |         |  |                 |                |             |       |
| d    |         | Any other income chargeable at special rate (total of di to dxviii)  |                 |                |             | 2d    |
| i    |         | Dividends received by non-resident (not being company) or foreign company chargeable u/s 115A(1)(a)(i)                                       |                 | di             |             |       |
| ii   |         | Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii)                                  |                 | dii            |             |       |
| iii  |         | Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia)   |                 | diiii          |             |       |
| iv   |         | Interest referred to in section 194LC - chargeable u/s 115A(1)(a)(iiaa)  |                 | div            |             |       |
| v    |         | Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab)  |                 | dv             |             |       |
| vi   |         | Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)  |                 | dvi            |             |       |
| vii  |         | Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii)  |                 | dvii           |             |       |
| viii |         | Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b)(A) & 115A(1)(b)(B) |                 | dviii          |             |       |

OTHER SOURCES



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

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

### Schedule CYLA Details of Income after set-off of current years losses

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

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

| Sl. No. | Head/ Source of Income   | Income after set off, if any, of current year's losses as per 5 of Schedule CYLA) | Brought forward loss set off   | Brought forward depreciation set off | Brought forward allowance under section 35(4) set off | Current year's income remaining after set off |
|---------|--|---|--|--------------------------------------|---|---|
|         |  | 1   | 2  | 3                                    | 4   | 5   |
| i       | Salaries   | (5ii of schedule CYLA)  |  |                                      |   |   |
| ii      | House property   | (5iii of schedule CYLA)   | (B/f house property loss)  |                                      |   |   |
| iii     | Business (excluding speculation income and income from specified business) | (5iv of schedule CYLA)  | (B/f business loss, other than speculation or specified business loss) |                                      |   |   |
| iv      | Speculation Income   | (5v of schedule CYLA)   | (B/f normal business or speculation loss)                              |                                      |   |   |
| v       | Specified Business Income  | (5vi of schedule CYLA)  | (B/f normal business or specified business loss)                       |                                      |   |   |
| vi      | Short-term capital gain taxable @ 15%                                      | (5vii of schedule CYLA)   | (B/f short-term capital loss)  |                                      |   |   |

|      |   |   |  |  |  |  |
|------|---|---|--|--|--|--|
| vii  | Short-term capital gain taxable @ 30%   | (5viii of schedule CYLA)  | (B/f short-term capital loss)              |  |  |  |
| viii | Short-term capital gain taxable at applicable rates   | (5ix of schedule CYLA)  | (B/f short-term capital loss)              |  |  |  |
| ix   | Short-term capital gain taxable at special rates in India as per DTAA   | (5x of schedule CYLA)   | (B/f short-term capital loss)              |  |  |  |
| x    | Long-term capital gain taxable @ 10%  | (5xi of schedule CYLA)  | (B/f short-term or long-term capital loss) |  |  |  |
| xi   | Long term capital gain taxable @ 20%  | (5xii of schedule CYLA)   | (B/f short-term or long-term capital loss) |  |  |  |
| xii  | Long term capital gains taxable at special rates in India as per DTAA   | (5xiii of schedule CYLA)  | (B/f short-term or long-term capital loss) |  |  |  |
| xiii | Net income from other sources chargeable at normal applicable rates   | (5xiv of schedule CYLA)   |  |  |  |  |
| xiv  | Profit from owning and maintaining race horses  | (5xv of schedule CYLA)  | (B/f loss from horse races)                |  |  |  |
| xv   | Income from other sources income taxable at special rates in India as per DTAA                                    | (5xvi of schedule CYLA)   |  |  |  |  |
| xvi  | Total of brought forward loss set off (2ii + 2iii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2x + 2xi + 2xii + 2xiv) |   |  |  |  |  |
| xvii | Current year's income remaining after set off   | Total of (5i + 5ii + 5iii + 5iv + 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi + 5xii + 5xiii + 5xiv + 5xv) |  |  |  |  |

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

| Sl. No. | Assessment Year                                    | Date of Filing (DD/MM/YY YY) | House property loss |     |                           | Loss from business other than loss from speculative business and specified business | Loss from speculative business | Loss from specified business | Short-term capital loss |     |                                      | Long-term Capital loss |     |                                     | Loss from owning and maintaining race horses |
|---------|--|------------------------------|---------------------|-----|---------------------------|---|--------------------------------|------------------------------|-------------------------|-----|--------------------------------------|------------------------|-----|-------------------------------------|--|
|         |  |                              | Normal              | PTI | Total (4c=4a+4b)          |   |                                |                              | Normal                  | PTI | Total (8c=8a+8b)                     | Normal                 | PTI | Total (9c=9a+9b)                    |  |
|         |  |                              |                     |     |                           |   |                                |                              |                         |     |                                      |                        |     |                                     |  |
| 1       | 2  | 3                            | 4a                  | 4b  | 4c                        | 5   | 6                              | 7                            | 8a                      | 8b  | 8c                                   | 9a                     | 9b  | 9c                                  | 10   |
| i       | 2010-11  |                              |                     |     |                           |   |                                |                              |                         |     |                                      |                        |     |                                     |  |
| ii      | 2011-12  |                              |                     |     |                           |   |                                |                              |                         |     |                                      |                        |     |                                     |  |
| iii     | 2012-13  |                              |                     |     |                           |   |                                |                              |                         |     |                                      |                        |     |                                     |  |
| iv      | 2013-14  |                              |                     |     |                           |   |                                |                              |                         |     |                                      |                        |     |                                     |  |
| v       | 2014-15  |                              |                     |     |                           |   |                                |                              |                         |     |                                      |                        |     |                                     |  |
| vi      | 2015-16  |                              |                     |     |                           |   |                                |                              |                         |     |                                      |                        |     |                                     |  |
| vii     | 2016-17  |                              |                     |     |                           |   |                                |                              |                         |     |                                      |                        |     |                                     |  |
| viii    | 2017-18  |                              |                     |     |                           |   |                                |                              |                         |     |                                      |                        |     |                                     |  |
| ix      | 2018-19  |                              |                     |     |                           |   |                                |                              |                         |     |                                      |                        |     |                                     |  |
| x       | 2019-20  |                              |                     |     |                           |   |                                |                              |                         |     |                                      |                        |     |                                     |  |
| xi      | Total of earlier year losses b/f                   |                              |                     |     |                           |   |                                |                              |                         |     |                                      |                        |     |                                     |  |
| xii     | Adjustment of above losses in Schedule BFLA        |                              |                     |     | (2ii of schedule BFLA)    | (2iii of schedule BFLA)   | (2iv of schedule BFLA)         | (2v of schedule BFLA)        |                         |     |                                      |                        |     |                                     | (2xii of schedule BFLA)                      |
| xiii    | 2020-21(Current year losses to be carried forward) |                              |                     |     | (2xviii of schedule CYLA) | (3xviii of schedule CYLA)   | (B43 of schedule BP, if -ve)   | (C49 of schedule BP, if -ve) |                         |     | (2x+3x+4x) of item E of schedule CG) |                        |     | (( 6x+7x) of item E of schedule CG) | (8e of schedule OS, if -ve)                  |
| xiv     | Total loss Carried forward to future years         |                              |                     |     |                           |   |                                |                              |                         |     |                                      |                        |     |                                     |  |

CARRY FORWARD OF LOSS

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

| Sl No | Assessment Year         | Depreciation                                      |  |  | Allowance under section 35(4)                  |   |  |
|-------|-------------------------|---|--|--|--|---|--|
|       |                         | Amount of brought forward unabsorbed depreciation | Amount of depreciation set-off against the current year income | Balance carried forward to the next year | Amount of brought forward unabsorbed allowance | Amount of allowance set-off against the current year income | Balance Carried forward to the next year |
| (1)   | (2)                     | (3)   | (4)  | (5)                                      | (6)  | (7)   | (8)                                      |
| i     | Current Assessment Year |   |  |  |  |   |  |
| ii    |                         |   |  |  |  |   |  |
| iii   |                         |   |  |  |  |   |  |
| iv    |                         |   |  |  |  |   |  |
| v     | <b>Total</b>            |   | (3xvi of BFLA)   |  |  | (4xvi of BFLA)  |  |

**Schedule ICDS** Effect of Income Computation Disclosure Standards on profit

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

**Schedule 10AA** Deduction under section 10AA

| DEDUCTION U/S 10AA | Deductions in respect of units located in Special Economic Zone  |                  |  |    |   | c |
|--------------------|--|------------------|--|----|---|---|
|                    | Sl   | Undertaking      | Assessment year in which unit begins to manufacture/produce/provide services | Sl | Amount of deduction                                   |   |
|                    | a  | Undertaking No.1 |  | a  | (item 17 of Annexure A of Form 56F for Undertaking 1) |   |
|                    | b  | Undertaking No.2 |  | b  | (item 17 of Annexure A of Form 56F for Undertaking 2) |   |
| c                  | <b>Total deduction under section 10AA (a + b)</b><br>(In case deduction is claimed u/s 10AA, please fill sl no "B" of schedule DI) |                  |  |    |   |   |

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

| DETAILS OF DONATIONS  | A Donations entitled for 100% deduction without qualifying limit |              |                    |                             | Eligible Amount of donation |                        |                |
|---|--|--------------|--------------------|-----------------------------|-----------------------------|------------------------|----------------|
|   | Name and address of donee  |              | PAN of Donee       | Amount of donation          |                             |                        |                |
|   |  |              |                    | Donation in cash            |                             | Donation in other mode | Total Donation |
|   | i  |              |                    |                             |                             |                        |                |
|   | ii   |              |                    |                             |                             |                        |                |
|   | iii  | Total        |                    |                             |                             |                        |                |
| B Donations entitled for 50% deduction without qualifying limit |  |              |                    | Eligible Amount of donation |                             |                        |                |
| Name and address of donee                                       |  | PAN of Donee | Amount of donation |                             |                             |                        |                |

|  |           | Donation in cash | Donation in other mode | Total Donation         |                             |
|--|-----------|------------------|------------------------|------------------------|-----------------------------|
|  | i         |                  |                        |                        |                             |
|  | ii        |                  |                        |                        |                             |
|  | iii Total |                  |                        |                        |                             |
| <b>C</b> Donations entitled for 100% deduction subject to qualifying limit |           |                  |                        |                        |                             |
| Name and address of donee  |           | PAN of Donee     | Amount of donation     |                        | Eligible Amount of donation |
|  |           |                  | Donation in cash       | Donation in other mode | Total Donation              |
|  | i         |                  |                        |                        |                             |
|  | ii        |                  |                        |                        |                             |
|  | iii Total |                  |                        |                        |                             |
| <b>D</b> Donations entitled for 50% deduction subject to qualifying limit  |           |                  |                        |                        |                             |
| Name and address of donee  |           | PAN of Donee     | Amount of donation     |                        | Eligible Amount of donation |
|  |           |                  | Donation in cash       | Donation in other mode | Total Donation              |
|  | i         |                  |                        |                        |                             |
|  | ii        |                  |                        |                        |                             |
|  | iii Total |                  |                        |                        |                             |
| <b>E</b> Total donations (Aiii + Biii + Ciii + Diii)                       |           |                  |                        |                        |                             |

**Schedule RA** Details of donations to research associations etc. [deduction under sections 35(1)(ii) or 35(1)(ia) or 35(1)(iii) or 35(2AA)]

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

**Schedule 80-IA**

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

**Schedule 80-IB** Deductions under section 80-IB

|   |  |    |                   |                                       |  |
|---|--|----|-------------------|---------------------------------------|--|
| a | Deduction in respect of industrial undertaking located in Jammu & Kashmir or Ladakh [Section 80-IB(4)]                                 | a1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) |  |
|   |  | a2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) |  |
| b | Deduction in respect of industrial undertaking located in industrially backward states specified in Eighth Schedule [Section 80-IB(4)] | b1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) |  |
|   |  | b2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) |  |
| c | Deduction in respect of industrial undertaking located in  | c1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) |  |

|   |  |    |                   |   |
|---|--|----|-------------------|---|
|   | industrially backward districts [Section 80-IB(5)]   | c2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking)     |
| d | Deduction in the case of multiplex theatre [Section 80-IB(7A)]   | d1 | Undertaking no. 1 | (10(v) of Form 10CCBA of the undertaking) |
|   |  | d2 | Undertaking no. 2 | (10(v) of Form 10CCBA of the undertaking) |
| e | Deduction in the case of convention centre [Section 80-IB(7B)]   | e1 | Undertaking no. 1 | (10(v) of Form 10CCBB of the undertaking) |
|   |  | e2 | Undertaking no. 2 | (10(v) of Form 10CCBB of the undertaking) |
| f | Deduction in the case of undertaking which begins commercial production or refining of mineral oil [Section 80-IB(9)]  | f1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking)     |
|   |  | f2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking)     |
| g | Deduction in the case of an undertaking developing and building housing projects [Section 80-IB(10)]   | g1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking)     |
|   |  | g2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking)     |
| h | Deduction in the case of an undertaking operating a cold chain facility [Section 80-IB(11)]  | h1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking)     |
|   |  | h2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking)     |
| i | Deduction in the case of an undertaking engaged in processing, preservation and packaging of fruits, vegetables, meat, meat products, poultry, marine or dairy products [Section 80-IB(11A)] | i1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking)     |
|   |  | i2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking)     |
| j | Deduction in the case of an undertaking engaged in integrated business of handling, storage and transportation of food grains [Section 80-IB(11A)]   | j1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking)     |
|   |  | j2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking)     |
| k | Deduction in the case of an undertaking engaged in operating and maintaining a rural hospital [Section 80-IB(11B)]   | k1 | Undertaking no. 1 | (11(v) of Form 10CCBC)                    |
|   |  | k2 | Undertaking no. 2 | (11(v) of Form 10CCBC)                    |
| l | Deduction in the case of an undertaking engaged in operating and maintaining a hospital in any area, other than excluded area [Section 80-IB(11C)]   | l1 | Undertaking no. 1 | (11(d) of Form 10CCBD)                    |
|   |  | l2 | Undertaking no. 2 | (11(d) of Form 10CCBD)                    |
| m | Total deduction under section 80-IB (Total of a1 to l2)  |    |                   | m   |

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

|    |  |     |                   |                                       |
|----|--|-----|-------------------|---------------------------------------|
| a  | Deduction in respect of undertaking located in Sikkim                        | a1  | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) |
|    |  | a2  | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) |
| b  | Deduction in respect of undertaking located in Himachal Pradesh              | b1  | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) |
|    |  | b2  | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) |
| c  | Deduction in respect of undertaking located in Uttarakhand                   | c1  | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) |
|    |  | c2  | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) |
| d  | Deduction in respect of undertaking located in North-East                    |     |                   |                                       |
| da | Assam  | da1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) |
|    |  | da2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) |
| db | Arunachal Pradesh  | db1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) |
|    |  | db2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) |
| dc | Manipur  | dc1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) |
|    |  | dc2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) |
| dd | Mizoram  | dd1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) |
|    |  | dd2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) |
| de | Meghalaya  | de1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) |
|    |  | de2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) |
| df | Nagaland   | df1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) |
|    |  | df2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) |
| dg | Tripura  | dg1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) |
|    |  | dg2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) |
| dh | Total deduction for undertakings located in North-east (total of da1 to dg2) | dh  |                   |                                       |
| e  | Total deduction under section 80-IC or 80-IE (a + d + c + dh)                | e   |                   |                                       |

DEDUCTION U/S 80-IC



**Schedule VI-A Deductions under Chapter VI-A**

|   |   |              |                              |       |          |           |  |
|---|---|--------------|------------------------------|-------|----------|-----------|--|
| TOTAL DEDUCTIONS  | <b>1 Part B- Deduction in respect of certain payments</b>   |              |                              |       |          |           |  |
|   | Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 30.06.2020 for the purpose of claiming any deduction under Part B of Chapter VIA?<br>(If yes, please fill sl no "A" of schedule DI) <input type="checkbox"/> Yes <input type="checkbox"/> No |              |                              |       |          |           |  |
|   | a   | 80C          |                              | b     |          | 80CCC     |  |
|   | c   | 80CCD(1)     |                              | d     |          | 80CCD(1B) |  |
|   | e   | 80CCD(2)     |                              | f     |          | 80D       |  |
|   | g   | 80DD         |                              | h     |          | 80DDB     |  |
|   | i   | 80E          |                              | j     |          | 80EE      |  |
|   | k   | 80EEA        |                              | l     |          | 80EEB     |  |
|   | m   | 80G          |                              | n     |          | 80GG      |  |
|   | o   | 80GGC        |                              |       |          |           |  |
|   | <b>Total Deduction under Part B (total of a to o)</b>   |              |                              |       |          | <b>1</b>  |  |
|   | <b>2 Part C- Deduction in respect of certain incomes</b>  |              |                              |       |          |           |  |
|   | p   | 80-IA        | (e of Schedule 80-IA)        | q     |          | 80-IAB    |  |
|   | r   | 80-IB        | (m of Schedule 80-IB)        | s     |          | 80-IBA    |  |
|   | t   | 80-IC/ 80-IE | (e of Schedule 80-IC/ 80-IE) | u     |          | 80JJA     |  |
| v   | 80JJAA  |              | w                            | 80QQB |          |           |  |
| x   | 80RRB   |              |                              |       |          |           |  |
| <b>Total Deduction under Part C (total of p to x)</b>                         |   |              |                              |       | <b>2</b> |           |  |
| <b>3 Part CA and D- Deduction in respect of other incomes/other deduction</b> |   |              |                              |       |          |           |  |
| i   | 80TTA   |              | ii                           | 80TTB |          |           |  |
| iii   | 80U   |              |                              |       |          |           |  |
| <b>Total Deduction under Part CA and D (total of i, ii and iii)</b>           |   |              |                              |       | <b>3</b> |           |  |
| <b>4 Total deductions under Chapter VI-A (1 + 2 + 3)</b>                      |   |              |                              |       | <b>4</b> |           |  |

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

|          |  |    |  |          |
|----------|--|----|--|----------|
| <b>1</b> | <b>Total Income as per item 14 of PART-B-TI</b>  |    |  | <b>1</b> |
| <b>2</b> | <b>Adjustment as per section 115JC(2)</b>  |    |  |          |
| a        | Deduction claimed under any section included in Chapter VI-A under the heading "C.—Deductions in respect of certain incomes" | 2a |  |          |
| b        | Deduction claimed u/s 10AA   | 2b |  |          |
| c        | Deduction claimed u/s 35AD as reduced by the amount of depreciation on assets on which such deduction is claimed             | 2c |  |          |
| d        | Total Adjustment (2a+ 2b+ 2c)  | 2d |  |          |
| <b>3</b> | <b>Adjusted Total Income under section 115JC(1) (1+2d)</b>   |    |  | <b>3</b> |
| <b>4</b> | <b>Tax payable under section 115JC [18.5% of (3)] (if 3 is greater than Rs. 20 lakhs)</b>                                    |    |  | <b>4</b> |

**Schedule AMTC** Computation of tax credit under section 115JD

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

**Schedule SPI** Income of specified persons (spouse, minor child etc.) includable in income of the assessee as per section 64

| Sl No | Name of person | PAN/Aadhaar No. of person (optional) | Relationship | Amount (Rs) | Head of Income in which included |
|-------|----------------|--------------------------------------|--------------|-------------|----------------------------------|
| 1     |                |                                      |              |             |                                  |
| 2     |                |                                      |              |             |                                  |
| 3     |                |                                      |              |             |                                  |

**Schedule SI** Income chargeable to tax at special rates (please see instructions for rate of tax)

| SI No | Section   | <input checked="" type="checkbox"/> | Special rate (%) | Income (i)                      | Tax thereon (ii)      |
|-------|---|-------------------------------------|------------------|---------------------------------|-----------------------|
| 1     | 111- Accumulated balance of recognised provident for prior years                                |                                     |                  | (2ciii of Schedule OS)          | (2civ of Schedule OS) |
| 2     | 111A or Section 115AD(1)(b)(ii)-Proviso (STCG on shares units on                                | <input type="checkbox"/>            | 15               | (part of 5vi of schedule BFLA)  |                       |
| 3     | 115AD(STCG for FIIs on securities where STT not paid)   | <input type="checkbox"/>            | 30               | (part of 5vii of schedule BFLA) |                       |
| 4     | 112 proviso (LTCG on listed securities/ units without indexation)                               | <input type="checkbox"/>            | 10               | (part of 5x of schedule BFLA)   |                       |
| 5     | 112(1)(c)(iii) (LTCG for non-resident on unlisted securities)                                   | <input type="checkbox"/>            | 10               | (part of 5x of schedule BFLA)   |                       |
| 6     | 115AC (LTCG for non-resident on bonds/GDR)  | <input type="checkbox"/>            | 10               | (part of 5x of schedule BFLA)   |                       |
| 7     | 115AC (Income of non-resident from bonds or GDR purchased in foreign currency)                  | <input type="checkbox"/>            | 10               | (part of 2dix of schedule OS)   |                       |
| 8     | 115ACA (LTCG for an employee of specified company on GDR)                                       | <input type="checkbox"/>            | 10               | (part of 5x of schedule BFLA)   |                       |
| 9     | 115AD (LTCG for FIIs on securities)   | <input type="checkbox"/>            | 10               | (part of 5x of schedule BFLA)   |                       |
| 10    | 115E (LTCG for non-resident indian on specified asset)  | <input type="checkbox"/>            | 10               | (part of 5x of schedule BFLA)   |                       |
| 11    | 112 (LTCG on others)  | <input type="checkbox"/>            | 20               | (5xi of schedule BFLA)          |                       |
| 12    | 112A or section 115AD(1)(b)(iii)-proviso (LTCG on sale of shares or units on which STT is paid) | <input type="checkbox"/>            | 10               | (B5f and B8f of schedule CG)    |                       |
| 13    | STCG Chargeable at special rates in India as per DTAA   | <input type="checkbox"/>            |                  | (part of 5ix of schedule BFLA)  |                       |
| 14    | LTCG Chargeable at special rates in India as per DTAA   | <input type="checkbox"/>            |                  | (part of 5xii of schedule BFLA) |                       |
| 15    | 115BB (Winnings from lotteries, puzzles, races, games etc.)                                     | <input type="checkbox"/>            | 30               | (2a of schedule OS)             |                       |
| 16    | 115BBDA (Dividend income from domestic company exceeding Rs.10lakh)                             | <input type="checkbox"/>            | 10               | (2dxv of schedule OS)           |                       |
| 17    | 115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D)                                      | <input type="checkbox"/>            | 60               | (2b of schedule OS)             |                       |
| 18    | 115BBF (Tax on income from patent)  |                                     |                  |                                 |                       |
|       | A Income under head business or profession  | <input type="checkbox"/>            | 10               | (3e of schedule BP)             |                       |
|       | B Income under head other sources   | <input type="checkbox"/>            | 10               | (2dxvi of schedule OS)          |                       |
| 19    | 115BBG (Tax on income from transfer of carbon credits)  |                                     |                  |                                 |                       |

|    |   |  |                          |              |                                 |
|----|---|--|--------------------------|--------------|---------------------------------|
|    | A | Income under head business or profession   | <input type="checkbox"/> | 10           | (3f of schedule BP)             |
|    | B | Income under head other sources  | <input type="checkbox"/> | 10           | (2dxvii of schedule OS)         |
| 20 |   | 115A(1)(b)(A) & 115A(1)(b)(B) (Income of a non-resident from Royalty)  | <input type="checkbox"/> | 10           | (part of 2dviii of schedule OS) |
| 21 |   | Income from other sources chargeable at special rates in India as per DTAA   | <input type="checkbox"/> |              | (part of 2f of schedule OS)     |
| 22 |   | Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15%  | <input type="checkbox"/> |              | (part of 5vi of schedule BFLA)  |
| 23 |   | Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30%  | <input type="checkbox"/> |              | (part of 5vii of schedule BFLA) |
| 24 |   | Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% u/s. 112A   | <input type="checkbox"/> |              | (part of 5x of schedule BFLA)   |
| 25 |   | Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% u/s. other than section 112A                                |                          |              | (part of 5ix of schedule BFLA)  |
| 26 |   | Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20%   | <input type="checkbox"/> |              | (part of 5xi of schedule BFLA)  |
| 27 |   | Pass through income in the nature of income from other source chargeable at special rates (Drop down to be provided in e-filing utility) | <input type="checkbox"/> |              | (2e of schedule OS)             |
|    |   |  |                          | <b>Total</b> |                                 |

**Schedule IF Information regarding partnership firms in which you are partner**

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

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

| EXEMPT INCOME   | 1 Interest income  |  |   |                     |                 |                |                            | 1 |
|---|--|--|---|---------------------|-----------------|----------------|----------------------------|---|
|   | 2 Dividend income from domestic company (amount not exceeding Rs. 10 lakh)         |  |   |                     |                 |                |                            | 2 |
|   | 3  | i  | Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules) |                     |                 |                | I                          |   |
| ii  |  | Expenditure incurred on agriculture  |   |                     |                 | Ii             |                            |   |
| iii   |  | Unabsorbed agricultural loss of previous eight assessment years  |   |                     |                 | Iii            |                            |   |
| iv  |  | Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 (from Sl. No. 39 of Sch. BP)   |   |                     |                 | iv             |                            |   |
| v   |  | Net Agricultural income for the year (i – ii – iii+iv) (enter nil if loss)   |   |                     |                 |                | 3                          |   |
| vi  |  | In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details (Fill up details separately for each agricultural land) |   |                     |                 |                |                            |   |
| a   |  | Name of district along with pin code in which agricultural land is located   |   |                     |                 |                |                            |   |
| b   | Measurement of agricultural land in Acre   |  |   |                     |                 |                |                            |   |
| c   | Whether the agricultural land is owned or held on lease (drop down to be provided) |  |   |                     |                 |                |                            |   |
| d   | Whether the agricultural land is irrigated or rain-fed (drop down to be provided)  |  |   |                     |                 |                |                            |   |
| 4 Other exempt income (including exempt income of minor child) (please specify) |  |  |   |                     |                 |                | 4                          |   |
| 5 Income not chargeable to tax as per DTAA                                      |  |  |   |                     |                 |                |                            |   |
|   | Sl. No.  | Amount of income   | Nature of income  | Country name & Code | Article of DTAA | Head of Income | Whether TRC obtained (Y/N) |   |
|   | I  |  |   |                     |                 |                |                            |   |
|   | II   |  |   |                     |                 |                |                            |   |
|   | III  | Total Income from DTAA not chargeable to tax   |   |                     |                 |                | 5                          |   |
| 6 Pass through income not chargeable to tax (Schedule PTI)                      |  |  |   |                     |                 |                | 6                          |   |
| 7 Total (1+2+3+4+5+6)   |  |  |   |                     |                 |                | 7                          |   |

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

| Sl. | Investment entity covered by section 115UA/ 115UB | Name of business trust/ investment fund | PAN of the business trust/ investment fund | Sl. | Head of income                          | Current Year income | Share of current year loss distributed by Investment fund | Net Income/ Loss 9=7-8 | TDS on such amount, if any |  |
|-----|---|---|--|-----|---|---------------------|---|------------------------|----------------------------|--|
| (1) | (2)   | (3)                                     | (4)  | (5) | (6)                                     | (7)                 | (8)   | (9)                    | (10)                       |  |
| 1.  | (drop down to be provided )                       |   |  | i   | House property                          |                     |   |                        |                            |  |
|     |   |   |  | ii  | Capital Gains                           |                     |   |                        |                            |  |
|     |   |   |  | a   | Short term                              |                     |   |                        |                            |  |
|     |   |   |  | a1  | Section 111A                            |                     |   |                        |                            |  |
|     |   |   |  | a2  | others                                  |                     |   |                        |                            |  |
|     |   |   |  | b   | Long term                               |                     |   |                        |                            |  |
|     |   |   |  | b1  | Section 112A                            |                     |   |                        |                            |  |
|     |   |   |  | b2  | Sections other than 112A                |                     |   |                        |                            |  |
|     |   |   |  | iii | Other Sources                           |                     |   |                        |                            |  |
|     |   |   |  | a   | Dividend (referred to in section 115-O) |                     |   |                        |                            |  |
|     |   |   |  | b   | Others                                  |                     |   |                        |                            |  |
|     |   |   |  | iv  | Income claimed to be exempt             |                     |   |                        |                            |  |
|     |   |   |  | A   | u/s 10(23FBB)                           |                     |   |                        |                            |  |
|     |   |   |  | B   | u/s .....                               |                     |   |                        |                            |  |
|     |   |   |  | C   | u/s .....                               |                     |   |                        |                            |  |
|     |   |   |  | 2.  |   |                     |   | i                      | House property             |  |
| ii  | Capital Gains                                     |   |  |     |   |                     |   |                        |                            |  |
| A   | Short term  |   |  |     |   |                     |   |                        |                            |  |
| a1  | Section 111A                                      |   |  |     |   |                     |   |                        |                            |  |
| a2  | Others  |   |  |     |   |                     |   |                        |                            |  |
| B   | Long term   |   |  |     |   |                     |   |                        |                            |  |
| b1  | Section 112A                                      |   |  |     |   |                     |   |                        |                            |  |
| b2  | Sections other than 112A                          |   |  |     |   |                     |   |                        |                            |  |
| iii | Other Sources                                     |   |  |     |   |                     |   |                        |                            |  |
| 1   | Dividend (referred to in section 115-O)           |   |  |     |   |                     |   |                        |                            |  |
| 2   | Others  |   |  |     |   |                     |   |                        |                            |  |
| iv  | Income claimed to be exempt                       |   |  |     |   |                     |   |                        |                            |  |
| a   | u/s 10(23FBB)                                     |   |  |     |   |                     |   |                        |                            |  |
| b   | u/s .....   |   |  |     |   |                     |   |                        |                            |  |
| c   | u/s .....   |   |  |     |   |                     |   |                        |                            |  |

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

**Schedule- TPSA Details of Tax on secondary adjustments as per section 92CE(2A)**

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

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

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

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

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

| Schedule FA |   | Details of Foreign Assets and Income from any source outside India |              |                               |                                  |          |                |        |                      |                                |                 |   |
|-------------|---|--|--------------|-------------------------------|----------------------------------|----------|----------------|--------|----------------------|--------------------------------|-----------------|---|
| A1          | Details of Foreign Depository Accounts held (including any beneficial interest) at any time during the relevant accounting period |  |              |                               |                                  |          |                |        |                      |                                |                 |   |
|             | Sl No   | Country name   | Country code | Name of financial institution | Address of financial institution | ZIP code | Account number | Status | Account opening date | Peak balance during the period | Closing balance | Gross interest paid/credited to the account during the period |
|             | (1)   | (2)  | (3)          | (4)                           | (5)                              | (6)      | (7)            | (8)    | (9)                  | (10)                           | (11)            | (12)  |
|             | (i)   |  |              |                               |                                  |          |                |        |                      |                                |                 |   |
| (ii)        |   |  |              |                               |                                  |          |                |        |                      |                                |                 |   |
| A2          | Details of Foreign Custodial Accounts held (including any beneficial interest) at any time during the relevant accounting period  |  |              |                               |                                  |          |                |        |                      |                                |                 |   |

| SI No  | Country name   | Country code               | Name of financial institution                                  | Address of financial institution                | ZIP code   | Account number                         | Status   | Account opening date  | Peak balance during the period               | Closing balance                              | Gross amount paid/credited to the account during the period<br><i>(drop down to be provided specifying nature of amount viz. interest/dividend/proceeds from sale or redemption of financial assets/ other income)</i> |  |
|--|--|----------------------------|--|---|--|--|--|---|--|--|--|--|
| (1)  | (2)  | (3)                        | (4)  | (5)   | (6)  | (7)                                    | (8)  | (9)   | (10)   | (11)   | (12)   |  |
| (i)  |  |                            |  |   |  |  |  |   |  |  |  |  |
| (ii)   |  |                            |  |   |  |  |  |   |  |  |  |  |
| <b>A3</b> Details of Foreign Equity and Debt Interest held (including any beneficial interest) in any entity at any time during the relevant accounting period   |  |                            |  |   |  |  |  |   |  |  |  |  |
| SI No  | Country name   | Country code               | Name of entity   | Address of entity                               | ZIP code   | Nature of entity                       | Date of acquiring the interest                       | Initial value of the investment   | Peak value of investment during the period   | Closing value                                | Total gross amount paid/credited with respect to the holding during the period   | Total gross proceeds from sale or redemption of investment during the period |
| (1)  | (2)  | (3)                        | (4)  | (5)   | (6)  | (7)                                    | (8)  | (9)   | (10)   | (11)   | (12)   | (13)   |
| (i)  |  |                            |  |   |  |  |  |   |  |  |  |  |
| (ii)   |  |                            |  |   |  |  |  |   |  |  |  |  |
| <b>A4</b> Details of Foreign Cash Value Insurance Contract or Annuity Contract held (including any beneficial interest) at any time during the relevant accounting period                                      |  |                            |  |   |  |  |  |   |  |  |  |  |
| SI No  | Country name   | Country code               | Name of financial institution in which insurance contract held | Address of financial institution                | ZIP code   | Date of contract                       | The cash value or surrender value of the contract    | Total gross amount paid/credited with respect to the contract during the period |  |  |  |  |
| (1)  | (2)  | (3)                        | (4)  | (5)   | (6)  | (7)                                    | (8)  | (9)   |  |  |  |  |
| (i)  |  |                            |  |   |  |  |  |   |  |  |  |  |
| (ii)   |  |                            |  |   |  |  |  |   |  |  |  |  |
| <b>B</b> Details of Financial Interest in any Entity held (including any beneficial interest) at any time during the relevant accounting period  |  |                            |  |   |  |  |  |   |  |  |  |  |
| SI No  | Country Name and code                                | Zip Code                   | Nature of entity   | Name and Address of the Entity                  | Nature of Interest-Direct/ Beneficial owner/ Beneficiary | Date since held                        | Total Investment (at cost) (in rupees)               | Income accrued from such Interest   | Nature of Income                             | Income taxable and offered in this return    |  |  |
|  |  |                            |  |   |  |  |  |   |  | Amount                                       | Schedule where offered   | Item number of schedule  |
| (1)  | 2(a)   | 2(b)                       | (3)  | (4)   | (5)  | (6)                                    | (7)  | (8)   | (9)  | (10)   | (11)   | (12)   |
| (i)  |  |                            |  |   |  |  |  |   |  |  |  |  |
| (ii)   |  |                            |  |   |  |  |  |   |  |  |  |  |
| <b>C</b> Details of Immovable Property held (including any beneficial interest) at any time during the relevant accounting period  |  |                            |  |   |  |  |  |   |  |  |  |  |
| SI No  | Country Name and code                                | ZIP Code                   | Address of the Property  | Ownership-Direct/ Beneficial owner/ Beneficiary | Date of acquisition                                      | Total Investment (at cost) (in rupees) | Income derived from the property                     | Nature of Income  | Income taxable and offered in this return    |  |  |  |
|  |  |                            |  |   |  |  |  |   | Amount                                       | Schedule where offered                       | Item number of schedule  |  |
| (1)  | (2a)   | (2b)                       | (3)  | (4)   | (5)  | (6)                                    | (7)  | (8)   | (9)  | (10)   | (11)   |  |
| (i)  |  |                            |  |   |  |  |  |   |  |  |  |  |
| (ii)   |  |                            |  |   |  |  |  |   |  |  |  |  |
| <b>D</b> Details of any other Capital Asset held (including any beneficial interest) at any time during the relevant accounting period   |  |                            |  |   |  |  |  |   |  |  |  |  |
| SI No  | Country Name and code                                | ZIP Code                   | Nature of Asset  | Ownership-Direct/ Beneficial owner/ Beneficiary | Date of acquisition                                      | Total Investment (at cost) (in rupees) | Income derived from the asset                        | Nature of Income  | Income taxable and offered in this return    |  |  |  |
|  |  |                            |  |   |  |  |  |   | Amount                                       | Schedule where offered                       | Item number of schedule  |  |
| (1)  | (2a)   | (2b)                       | (3)  | (4)   | (5)  | (6)                                    | (7)  | (8)   | (9)  | (10)   | (11)   |  |
| (i)  |  |                            |  |   |  |  |  |   |  |  |  |  |
| (ii)   |  |                            |  |   |  |  |  |   |  |  |  |  |
| <b>E</b> Details of account(s) in which you have signing authority held (including any beneficial interest) at any time during the relevant accounting period and which has not been included in A to D above. |  |                            |  |   |  |  |  |   |  |  |  |  |
| SI No  | Name of the Institution in which the account is held | Address of the Institution | Country Name and Code  | ZIP Code  | Name of the account holder                               | Account Number                         | Peak Balance/ Investment during the year (in rupees) | Whether income accrued is taxable in your hands?                                | If (7) is yes, Income accrued in the account | If (7) is yes, Income offered in this return |  |  |
|  |  |                            |  |   |  |  |  |   |  | Amount                                       | Schedule where offered   | Item number of schedule  |
| (1)  | (2a)   | (2b)                       | (3a)   | (3b)  | (4)  | (5)                                    | (6)  | (7)   | (8)  | (9)  | (10)   | (11)   |
| (i)  |  |                            |  |   |  |  |  |   |  |  |  |  |
| (ii)   |  |                            |  |   |  |  |  |   |  |  |  |  |
| <b>F</b> Details of trusts, created under the laws of a country outside India, in which you are a trustee, beneficiary or settlor  |  |                            |  |   |  |  |  |   |  |  |  |  |
| SI No  | Country  | ZIP                        | Name   | Name  | Name and   | Name and                               | Date   | Whether   | If (8) is yes,                               | If (8) is yes, Income offered in this return |  |  |

|          | Name and code   | Code     | and address of the trust                         | and address of trustees | address of Settlor | address of Beneficiaries       | since position held                          | income derived is taxable in your hands? | Income derived from the trust | Amount | Schedule where offered | Item number of schedule |
|----------|---|----------|--|-------------------------|--------------------|--------------------------------|--|--|-------------------------------|--------|------------------------|-------------------------|
| (1)      | (2a)  | (2b)     | (3)  | (4)                     | (5)                | (6)                            | (7)  | (8)                                      | (9)                           | (10)   | (11)                   | (12)                    |
| (i)      |   |          |  |                         |                    |                                |  |  |                               |        |                        |                         |
| (ii)     |   |          |  |                         |                    |                                |  |  |                               |        |                        |                         |
| <b>G</b> | <b>Details of any other income derived from any source outside India which is not included in,- (i) items A to F above and, (ii) income under the head business or profession</b> |          |  |                         |                    |                                |  |  |                               |        |                        |                         |
| SI No    | Country Name and code   | ZIP Code | Name and address of the person from whom derived | Income derived          | Nature of income   | Whether taxable in your hands? | If (6) is yes, Income offered in this return |  |                               |        |                        |                         |
|          |   |          |  |                         |                    |                                | Amount                                       | Schedule where offered                   | Item number of schedule       |        |                        |                         |
| (1)      | (2a)  | (2b)     | (3)  | (4)                     | (5)                | (6)                            | (7)  | (8)                                      | (9)                           |        |                        |                         |
| (i)      |   |          |  |                         |                    |                                |  |  |                               |        |                        |                         |
| (ii)     |   |          |  |                         |                    |                                |  |  |                               |        |                        |                         |

**NOTE**

Please refer to instructions for filling out this schedule. In case of an individual, not being an Indian citizen, who is in India on a business, employment or student visa, an asset acquired during any previous year in which he was non-resident is not mandatory to be reported in this schedule if no income is derived from that asset during the current previous year.

**Schedule 5A****Information regarding apportionment of income between spouses governed by Portuguese Civil Code**

| Name of the spouse            |                        |                                  |   |  |  |
|-------------------------------|------------------------|----------------------------------|---|--|--|
| PAN/Aadhaar No. of the spouse |                        |                                  |   |  |  |
|                               | Heads of Income        | Receipts received under the head | Amount apportioned in the hands of the spouse | Amount of TDS deducted on income at (ii) | TDS apportioned in the hands of spouse |
|                               | (i)                    | (ii)                             | (iii)   | (iv)                                     | (v)                                    |
| 1                             | House Property         |                                  |   |  |  |
| 2                             | Business or profession |                                  |   |  |  |
| 3                             | Capital gains          |                                  |   |  |  |
| 4                             | Other sources          |                                  |   |  |  |
| 5                             | Total                  |                                  |   |  |  |

**Schedule AL****Assets and Liabilities at the end of the year (other than those included in Part A- BS) (applicable in a case where total income exceeds Rs.50 lakh)**
**DETAILS OF ASSETS AND LIABILITIES**

| <b>A</b> | <b>Details of immovable assets</b>  |                               |                             |  |
|----------|---|-------------------------------|-----------------------------|--|
| Sl. No.  | Description   | Address                       | Pin code                    | Amount (cost) in Rs.                                 |
| (1)      | (2)   | (3)                           | (4)                         | (5)  |
| (i)      |   |                               |                             |  |
| (ii)     |   |                               |                             |  |
| <b>B</b> | <b>Details of movable assets</b>  |                               |                             |  |
| Sl. No.  | Description   |                               | Amount (cost) in Rs.        |  |
| (1)      | (2)   |                               | (3)                         |  |
| (i)      | Jewellery, bullion etc.   |                               |                             |  |
| (ii)     | Archaeological collections, drawings, painting, sculpture or any work of art                                |                               |                             |  |
| (iii)    | Vehicles, yachts, boats and aircrafts   |                               |                             |  |
| (iv)     | <b>Financial assets</b>   |                               | <b>Amount (cost) in Rs.</b> |  |
|          | (a)   | Bank (including all deposits) |                             |  |
|          | (b)   | Shares and securities         |                             |  |
|          | (c)   | Insurance policies            |                             |  |
|          | (d)   | Loans and advances given      |                             |  |
|          | (e)   | Cash in hand                  |                             |  |
| <b>C</b> | <b>Interest held in the assets of a firm or association of persons (AOP) as a partner or member thereof</b> |                               |                             |  |
| 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)     |   |  |
| <b>D</b> | <b>Liabilities in relation to Assets at (A + B + C)</b> |  |

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

**Schedule DI** Details of Investment

| A) Investment/ Deposit/ Payments for the purpose of claiming deduction under Chapter VIA          |   |  |   |
|---|---|--|---|
| Section   | Eligible amount of deduction during FY 2019-20<br>(As per Schedule VIA- Part B- Deductions in respect<br>of certain payments) | Deduction attributable to investment/expenditure<br>made between 01.04.2020 to 30.06.2020      |   |
| (1)   | (2)   | (3)  |   |
| 80C   |   |  |   |
| 80CCC   |   |  |   |
| 80CCD(1)  |   |  |   |
| 80CCD(1B)   |   |  |   |
| 80CCD(2)  |   |  |   |
| 80D   |   |  |   |
| 80DD  |   |  |   |
| 80DDB   |   |  |   |
| 80E   |   |  |   |
| 80EE  |   |  |   |
| 80EEA   |   |  |   |
| 80EEB   |   |  |   |
| 80G   |   |  |   |
| 80GG  |   |  |   |
| 80GGC   |   |  |   |
| Total   |   |  |   |
| B) Eligible Amount of deduction u/s. 10AA   |   |  |   |
| Undertaking as per<br>schedule 10AA   | Amount of deduction as per schedule<br>10AA   | Date of letter of approval issued in<br>accordance with the provisions of the<br>SEZ Act, 2005 | Is this the first year of<br>claiming deduction u/s 10AA<br>AND whether conditions<br>have been complied between<br>01.04.2020 to 30.06.2020<br>[Yes/ No] |
| (1)   | (2)   | (3)  | (4)   |
| Undertaking 1   |   |  |   |
| Undertaking 2   |   |  |   |
| Undertaking 3   |   |  |   |
| Total   |   |  |   |
| C) Payment/Acquisition/Purchase/Construction for the purpose of claiming deduction u/s 54 to 54GB |   |  |   |
| Long Term Capital Gain  |   |  |   |
| Section   | Amount utilised out of Capital Gains account<br>(As per Sl. No B11a of Schedule CG)   | Amount utilised between 01.04.2020 to 30.06.2020   |   |
| (1)   | (2)   | (3)  |   |
| 54  |   |  |   |
| 54B   |   |  |   |
| 54D   |   |  |   |
| 54F   |   |  |   |
| 54G   |   |  |   |
| 54GA  |   |  |   |
| 54GB  |   |  |   |
| Total   |   |  |   |
| Short Term Capital Gain   |   |  |   |
| Section   | Amount utilised out of Capital Gains<br>account<br>(As per Sl. No A7a of Schedule CG)   | Amount utilised between 01.04.2020 to 30.06.2020   |   |
| (1)   | (2)   | (3)  |   |
| 54B   |   |  |   |
| 54D   |   |  |   |
| 54G   |   |  |   |
| 54GA  |   |  |   |
| Total   |   |  |   |



**Schedule GST INFORMATION REGARDING TURNOVER/GROSS RECEIPT REPORTED FOR GST**

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

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

**PART-B****Part B – TI Computation of total income**

|                     |   |  |   |  |             |  |
|---------------------|---|--|---|--|-------------|--|
| <b>TOTAL INCOME</b> | <b>1</b>  | <b>Salaries</b> (6 of Schedule S)  |   | <b>1</b>   |             |  |
|                     | <b>2</b>  | <b>Income from house property</b> (4 of Schedule-HP) (enter nil if loss)   |   | <b>2</b>   |             |  |
|                     | <b>3</b>  | <b>Profits and gains from business or profession</b>   |   |  |             |  |
|                     |   | <b>i</b>   | <b>Profit and gains from business other than speculative business and specified business</b> (A38 of Schedule BP) (enter nil if loss)       | <b>3i</b>  |             |  |
|                     |   | <b>ii</b>  | <b>Profit and gains from speculative business</b> (3(ii) of Table E of Schedule BP) (enter nil if loss and take the figure to schedule CFL) | <b>3ii</b>   |             |  |
|                     |   | <b>iii</b>   | <b>Profit and gains from specified business</b> (3(iii) of Table E of Schedule BP) (enter nil if loss and take the figure to schedule CFL)  | <b>3iii</b>  |             |  |
|                     |   | <b>iv</b>  | <b>Income chargeable to tax at special rates</b> (3e & 3f of Schedule BP)   | <b>3iv</b>   |             |  |
|                     |   | <b>v</b>   | <b>Total</b> (3i + 3ii + 3iii + 3iv) (enter nil if 3v is a loss)  |  | <b>3v</b>   |  |
|                     | <b>4</b>  | <b>Capital gains</b>   |   |  |             |  |
|                     |   | <b>a</b>   | <b>Short term</b>   |  |             |  |
|                     |   |  | <b>i</b>  | <b>Short-term chargeable @ 15%</b> (9ii of item E of schedule CG)                                  | <b>ai</b>   |  |
|                     |   |  | <b>ii</b>   | <b>Short-term chargeable @ 30%</b> (9iii of item E of schedule CG)                                 | <b>aii</b>  |  |
|                     |   |  | <b>iii</b>  | <b>Short-term chargeable at applicable rate</b> (9iv of item E of schedule CG)                     | <b>aiii</b> |  |
|                     |   |  | <b>iv</b>   | <b>Short-term chargeable at special rates in India as per DTAA</b> (9v of item E of Schedule CG)   | <b>aiv</b>  |  |
|                     |   |  | <b>v</b>  | <b>Total Short-term</b> (ai + aii + aiii+aiv) (enter nil if loss)                                  | <b>4av</b>  |  |
|                     |   | <b>b</b>   | <b>Long-term</b>  |  |             |  |
|                     |   |  | <b>i</b>  | <b>Long-term chargeable @ 10%</b> (9vi of item E of schedule CG)                                   | <b>bi</b>   |  |
|                     |   |  | <b>ii</b>   | <b>Long-term chargeable @ 20%</b> (9vii of item E of schedule CG)                                  | <b>bii</b>  |  |
|                     |   |  | <b>iii</b>  | <b>Long-term chargeable at special rates in India as per DTAA</b> (9viii of item E of schedule CG) | <b>biii</b> |  |
|                     |   |  | <b>iv</b>   | <b>Total Long-term</b> (bi + bii+biii) (enter nil if loss)   | <b>4biv</b> |  |
|                     | <b>c</b>  | <b>Total capital gains</b> (4av+4biv) (enter nil if loss)  |   |  | <b>4c</b>   |  |
| <b>5</b>            | <b>Income from other sources</b>  |  |   |  |             |  |
|                     | <b>a</b>  | <b>Net income from other sources chargeable to tax at normal applicable rates</b> (6 of Schedule OS) (enter nil if loss)                       | <b>5a</b>   |  |             |  |
|                     | <b>b</b>  | <b>Income chargeable to tax at special rates</b> (2 of Schedule OS)  | <b>5b</b>   |  |             |  |
|                     | <b>c</b>  | <b>Income from the activity of owning and maintaining race horses</b> (8e of Schedule OS) (enter nil if loss)                                  | <b>5c</b>   |  |             |  |
|                     | <b>d</b>  | <b>Total</b> (5a + 5b + 5c) (enter nil if loss)  |   | <b>5d</b>  |             |  |
| <b>6</b>            | <b>Total of head wise income</b> (1 + 2 + 3v +4c +5d)   |  |   | <b>6</b>   |             |  |
| <b>7</b>            | <b>Losses of current year to be set off against 6</b> (total of 2xvii, 3xvii and 4xvii of Schedule CYLA)                        |  |   | <b>7</b>   |             |  |
| <b>8</b>            | <b>Balance after set off current year losses</b> (6 – 7) (total of serial number (ii) to (xv) column 5 of Schedule CYLA+5b+3iv) |  |   | <b>8</b>   |             |  |
| <b>9</b>            | <b>Brought forward losses to be set off against 8</b> (total of 2xvi, 3xvi and 4xvi of Schedule BFLA)                           |  |   | <b>9</b>   |             |  |
| <b>10</b>           | <b>Gross Total income</b> (8-9) (also total of serial no (i) to (xiv) of column 5 of Schedule BFLA+ 5b+ 3iv)                    |  |   | <b>10</b>  |             |  |
| <b>11</b>           | <b>Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 10</b>                               |  |   | <b>11</b>  |             |  |
| <b>12</b>           | <b>Deductions under Chapter VI-A</b>  |  |   |  |             |  |
|                     | <b>a</b>  | <b>Part-B, CA and D of Chapter VI-A</b> [(1 + 3) of Schedule VI-A and limited upto (total of i,ii,iii,iv,v,viii,xiii,xiv) of column 5 of BFLA] |   | <b>12a</b>   |             |  |

|           |          |  |            |  |
|-----------|----------|--|------------|--|
|           | <b>b</b> | <b>Part-C of Chapter VI-A</b> [(2 of Schedule VI-A and limited upto iii5 of BFLA)]                         | <b>12b</b> |  |
|           | <b>c</b> | <b>Total (12a + 12b)</b> [limited upto (10-11)]  | <b>12c</b> |  |
| <b>13</b> |          | <b>Deduction u/s 10AA</b> (c of Sch. 10AA)   | <b>13</b>  |  |
| <b>14</b> |          | <b>Total income (10 - 12c - 13)</b>  | <b>14</b>  |  |
| <b>15</b> |          | <b>Income which is included in 14 and chargeable to tax at special rates</b> (total of (i) of schedule SI) | <b>15</b>  |  |
| <b>16</b> |          | <b>Net agricultural income/ any other income for rate purpose</b> ( 3 of Schedule EI)                      | <b>16</b>  |  |
| <b>17</b> |          | <b>Aggregate income (14-15+16)</b> [applicable if (14-15) exceeds maximum amount not chargeable to tax]    | <b>17</b>  |  |
| <b>18</b> |          | <b>Losses of current year to be carried forward</b> (total of row xiv of Schedule CFL)                     | <b>18</b>  |  |
| <b>19</b> |          | <b>Deemed income under section 115JC</b> (3 of Schedule AMT)   | <b>19</b>  |  |

**Part B – TTI** Computation of tax liability on total income

|                                     |           |  |  |              |  |
|-------------------------------------|-----------|--|--|--------------|--|
| <b>COMPUTATION OF TAX LIABILITY</b> | <b>1</b>  | <b>a</b>   | <b>Tax payable on deemed total income under section 115JC</b> (4 of Schedule AMT)                                      | <b>1a</b>    |  |
|                                     |           | <b>b</b>   | <b>Surcharge on (a)</b> (if applicable)  | <b>1b</b>    |  |
|                                     |           | <b>c</b>   | <b>Health and Education Cess @ 4% on (1a+1b) above</b>   | <b>1c</b>    |  |
|                                     |           | <b>d</b>   | <b>Total Tax Payable on deemed total income (1a+1b+1c)</b>   | <b>1d</b>    |  |
|                                     | <b>2</b>  |  | <b>Tax payable on total income</b>   |              |  |
|                                     |           | <b>A</b>   | <b>Tax at normal rates on 17 of Part B-TI</b>  | <b>2a</b>    |  |
|                                     |           | <b>B</b>   | <b>Tax at special rates</b> (total /of col. (ii) of Schedule-SI)   | <b>2b</b>    |  |
|                                     |           | <b>C</b>   | <b>Rebate on agricultural income</b> [applicable if (14-15) of Part B-TI exceeds maximum amount not chargeable to tax] | <b>2c</b>    |  |
|                                     |           | <b>D</b>   | <b>Tax Payable on Total Income (2a + 2b – 2c)</b>  | <b>2d</b>    |  |
|                                     |           | <b>E</b>   | <b>Rebate under section 87A</b>  | <b>2e</b>    |  |
|                                     |           | <b>F</b>   | <b>Tax payable after rebate (2d – 2e)</b>  | <b>2f</b>    |  |
|                                     |           | <b>G</b>   | <b>Surcharge</b>   |              |  |
|                                     |           |  | <b>i</b> @ 25% of 17(ii) of Schedule SI  | <b>2gi</b>   |  |
|                                     |           |  | <b>ii</b> @10% or 15%, as applicable of 2(ii),3(ii), 9(ii), 12(ii), 22(ii), 24(ii) of Schedule SI                      | <b>2gii</b>  |  |
|                                     |           |  | <b>iii</b> On [(2f) – (17(ii),2(ii),3(ii), 9(ii), 12(ii), 22(ii), 24(ii) of Schedule SI)]                              | <b>2giii</b> |  |
|                                     |           |  | <b>iv</b> Total (i + ii+iii)   | <b>2giv</b>  |  |
|                                     |           | <b>H</b>   | <b>Health and Education Cess @ 4% on (2f + 2giii)</b>  | <b>2h</b>    |  |
|                                     |           | <b>I</b>   | <b>Gross tax liability (2f + 2giv + 2h)</b>  | <b>2i</b>    |  |
|                                     | <b>3</b>  |  | <b>Gross tax payable (higher of 1d and 2i)</b>   | <b>3</b>     |  |
|                                     | <b>4</b>  |  | <b>Credit under section 115JD of tax paid in earlier years (applicable if 2i is more than 1d) (5 of Schedule AMTC)</b> | <b>4</b>     |  |
|                                     | <b>5</b>  |  | <b>Tax payable after credit under section 115JD (3 - 4)</b>  | <b>5</b>     |  |
|                                     | <b>6</b>  |  | <b>Tax relief</b>  |              |  |
|                                     |           | <b>a</b>   | <b>Section 89 (Please ensure to submit Form 10E to claim this relief)</b>  | <b>6a</b>    |  |
|                                     |           | <b>b</b>   | <b>Section 90/ 90A</b> ( 2 of Schedule TR)   | <b>6b</b>    |  |
|                                     |           | <b>c</b>   | <b>Section 91</b> ( 3 of Schedule TR)  | <b>6c</b>    |  |
|                                     | <b>d</b>  | <b>Total (6a + 6b+ 6c)</b>   | <b>6d</b>  |              |  |
| <b>7</b>                            |           | <b>Net tax liability (5 - 6d)</b> (enter zero if negative)   | <b>7</b>   |              |  |
| <b>8</b>                            |           | <b>Interest and fee payable</b>  |  |              |  |
|                                     | <b>a</b>  | <b>Interest for default in furnishing the return (section 234A)</b>  | <b>8a</b>  |              |  |
|                                     | <b>b</b>  | <b>Interest for default in payment of advance tax (section 234B)</b>                                       | <b>8b</b>  |              |  |
|                                     | <b>C</b>  | <b>Interest for deferment of advance tax (section 234C)</b>  | <b>8c</b>  |              |  |
|                                     | <b>d</b>  | <b>Fee for default in furnishing return of income (section 234F)</b>                                       | <b>8d</b>  |              |  |
|                                     | <b>e</b>  | <b>Total Interest and Fee Payable (8a+8b+8c+8d)</b>  | <b>8e</b>  |              |  |
| <b>9</b>                            |           | <b>Aggregate liability (7 + 8e)</b>  | <b>9</b>   |              |  |
| <b>TAXES PAID</b>                   | <b>10</b> |  | <b>Taxes Paid</b>  |              |  |
|                                     |           | <b>a</b>   | <b>Advance Tax</b> (from column 5 of 17A)  | <b>10a</b>   |  |
|                                     |           | <b>b</b>   | <b>TDS</b> (total of column 5 of 18B and column 9 of 17C)  | <b>10b</b>   |  |
|                                     |           | <b>c</b>   | <b>TCS</b> (column 7 of 17D)   | <b>10c</b>   |  |
|                                     |           | <b>d</b>   | <b>Self-Assessment Tax</b> (from column 5 of 17A)  | <b>10d</b>   |  |
|                                     |           | <b>e</b>   | <b>Total Taxes Paid (10a+10b+10c+10d)</b>  | <b>10e</b>   |  |
| <b>11</b>                           |           | <b>Amount payable</b> (Enter if 9 is greater than 10e, else enter 0)                                       | <b>11</b>  |              |  |
| <b>12</b>                           |           | <b>Refund</b> (If 10e is greater than 9) (Refund, if any, will be directly credited into the bank account) | <b>12</b>  |              |  |

|                     |  |  |   |                  |                     |  |
|---------------------|--|--|---|------------------|---------------------|--|
| <b>BANK ACCOUNT</b> | 13   | Do you have a bank account in India (Non- Residents claiming refund with no bank account in India may select No)   |   |                  |                     | Select Yes or No   |
|                     | i.   | a) Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts)  |   |                  |                     |  |
|                     |  | Sl.  | IFS Code of the Bank in case of Bank Accounts held in India ( ) | Name of the Bank | Account Number      | Indicate the account in which you prefer to get your refund credited, if any (tick one account <input checked="" type="checkbox"/> ) |
|                     |  | I  |   |                  |                     |  |
|                     |  | ii   |   |                  |                     |  |
|                     | <b>Note:</b><br>1) Minimum one account should be selected for refund credit<br>2) In case of refund, multiple accounts are selected for refund credit, then refund will be credited to one of the account decided by CPC after processing the return |  |   |                  |                     |  |
|                     | Rows can be added as required  |  |   |                  |                     |  |
|                     | ii.  | b) Non- residents, who are claiming income-tax refund and not having bank account in India may, at their option, furnish the details of one foreign bank account:  |   |                  |                     |  |
|                     |  | Sl. No.  | SWIFT Code  | Name of the Bank | Country of Location | IBAN   |
|                     |  | 1  |   |                  |                     |  |
|                     | 14   | Do you at any time during the previous year,-<br>(i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or<br>(ii) have signing authority in any account located outside India; or<br>(iii) have income from any source outside India?<br><i>[applicable only in case of a resident] [Ensure Schedule FA is filled up if the answer is Yes ]</i> |   |                  |                     | <input type="checkbox"/> Yes <input type="checkbox"/> No   |

|                                     |   |  |                              |                                  |                          |
|-------------------------------------|---|--|------------------------------|----------------------------------|--------------------------|
| <b>15</b>                           | If the return has been prepared by a Tax Return Preparer (TRP) give further details below:                            |  |                              |                                  |                          |
|                                     | Identification No. of TRP   |  | Name of TRP                  |                                  | Counter Signature of TRP |
|                                     |   |  |                              |                                  |                          |
|                                     | If TRP is entitled for any reimbursement from the Government, amount thereof  |  |                              |                                  | <b>16</b>                |
| <b>17</b>                           | <b>TAX PAYMENTS</b>   |  |                              |                                  |                          |
| <b>A</b>                            | Details of payments of Advance Tax and Self-Assessment Tax  |  |                              |                                  |                          |
| <b>ADVANCE/ SELF ASSESSMENT TAX</b> | Sl No   | BSR Code   | Date of Deposit (DD/MM/YYYY) | Serial Number of Challan         | Amount (Rs)              |
|                                     | (1)   | (2)  | (3)                          | (4)                              | (5)                      |
|                                     | i   |  |                              |                                  |                          |
|                                     | ii  |  |                              |                                  |                          |
|                                     | iii   |  |                              |                                  |                          |
|                                     | iv  |  |                              |                                  |                          |
|                                     | <b>NOTE ▶</b> Enter the totals of Advance tax and Self-Assessment tax in Sl No. 10a & 10d of Part B-TTI               |  |                              |                                  |                          |
| <b>B</b>                            | Details of Tax Deducted at Source from Salary [As per Form 16 issued by Employer(s)]                                  |  |                              |                                  |                          |
| <b>TDS ON SALARY</b>                | Sl No   | Tax Deduction Account Number (TAN) of the Employer | Name of the Employer         | Income chargeable under Salaries | Total tax deducted       |
|                                     | (1)   | (2)  | (3)                          | (4)                              | (5)                      |
|                                     | I   |  |                              |                                  |                          |
|                                     | II  |  |                              |                                  |                          |
|                                     | <b>NOTE ▶</b> Please enter total of column 5 in 10b of Part B-TTI   |  |                              |                                  |                          |
| <b>C</b>                            | Details of Tax Deducted at Source (TDS) on Income [As per Form 16 A issued or Form 16B/16C furnished by Deductor(s) ] |  |                              |                                  |                          |

| Sl No  | TDS credit relating to self/other person [spouse as per section 5A/other person as per rule 37BA(2)] | PAN/Aadhaar No. of Other Person (if TDS credit related to other person) | TAN of the Deductor/ PAN/ Aadhaar No. of Tenant/ Buyer | Unclaimed TDS brought forward (b/f) |         | TDS of the current Financial Year (TDS Deducted during the FY 2019-20) |   | TDS credit being claimed this Year (only if corresponding income is being offered for tax this year) |  |        | Corresponding Receipt offered |                  | TDS credit being carried forward |      |
|--|--|---|--|-------------------------------------|---------|--|---|--|--|--------|-------------------------------|------------------|----------------------------------|------|
|  |  |   |  | Fin. Year in which deducted         | TDS b/f | Deducted in own hands  | Deducted in the hands of spouse as per section 5A or any other person as per rule 37BA(2) (if applicable) | Claimed in own hands   | Claimed in the hands of spouse as per section 5A or any other person as per rule 37BA(2) (if applicable) |        | Gross Amount                  | Head of Income   |                                  |      |
| (1)  | (2)  | (3)   | (4)  | (5)                                 | (6)     | (7)  | (8)   |  | (9)  | (10)   |                               | (11)             | (12)                             | (13) |
|  |  |   |  |                                     |         |  | Income  | TDS  |  | Income | TDS                           | PAN/ Aadhaar No. |                                  |      |
| i  |  |   |  |                                     |         |  |   |  |  |        |                               |                  |                                  |      |
| <b>NOTE</b> ▶ Please enter total of column 9 in 10b of Part B- TTI |  |   |  |                                     |         |  |   |  |  |        |                               |                  |                                  |      |

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

### VERIFICATION

I, \_\_\_\_\_ son/ daughter of \_\_\_\_\_ solemnly declare that to the best of my knowledge and belief, the information given in the return and schedules thereto is correct and complete and is in accordance with the provisions of the Income-tax Act, 1961.

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

Date

Sign here →

**FORM**  
**ITR-4**  
**SUGAM**

**INDIAN INCOME TAX RETURN**

[For Individuals, HUFs and Firms (other than LLP) being a resident having total income upto Rs.50 lakh and having income from business and profession which is computed under sections 44AD, 44ADA or 44AE]

[Not for an individual who is either Director in a company or has invested in unlisted equity shares]

(Please refer instructions for eligibility)

Assessment Year

2020 - 21

**PART A GENERAL INFORMATION**

|  |                              |  |  |
|--|------------------------------|--|--|
| (A1) First Name  | (A2) Middle Name             | (A3) Last Name   | (A4) Permanent Account Number  |
| (A5) Date of Birth/Formation (DD/MM/YYYY)  |                              |  | (A6) Flat/Door/Block No.   |
| (A7) Name of Premises/ Building/ Village   | (A8) Road/Street/Post Office |  | (A9) Area/Locality   |
| (A10) Town/City/District   | (A11) State                  | (A12) Country  | (A13) PIN Code/ZIP Code  |
| (A14) Aadhaar Number (12 digits)/ Aadhaar Enrolment Id (28 digits) (if eligible for Aadhaar No.)   |                              |  | (A15) Status<br>Individual <input type="checkbox"/> HUF <input type="checkbox"/><br>Firm (other than LLP) <input type="checkbox"/> |
| (A16) Residential/Office Phone Number with STD code/ Mobile No.1   |                              | (A17) Mobile No. 2   | (A18) Email Address-1 (self)<br>Email Address -2   |
| (A19) Nature of employment - <input type="checkbox"/> Central Govt. <input type="checkbox"/> State Govt. <input type="checkbox"/> Public Sector Undertaking <input type="checkbox"/> Pensioners <input type="checkbox"/> Others <input type="checkbox"/> Not Applicable (e.g. Family Pension etc.)   |                              |  |  |
| (A20) Filed u/s (Tick)<br>[Please see instruction]-  |                              | <input type="checkbox"/> 139(1)-On or before due date, <input type="checkbox"/> 139(4)-After due date, <input type="checkbox"/> 139(5)-Revised Return,<br><input type="checkbox"/> 119(2)(b)- After Condonation of delay |  |
| Or Filed in response to notice u/s   |                              | <input type="checkbox"/> 139(9) <input type="checkbox"/> 142(1) <input type="checkbox"/> 148 <input type="checkbox"/> 153A <input type="checkbox"/> 153C   |  |
| (A21) If revised/defective then enter Receipt No. and Date of filing of original return (DD/MM/YYYY)   |                              | / /  |  |
| (A22) If filed in response to notice u/s 139(9) /142(1)/148/153A/153C or order u/s 119(2)(b)- enter Unique Number/ Document Identification Number (DIN) & Date of such Notice or Order   |                              | / /  |  |
| Are you filing return of income under Seventh proviso to section 139(1) but otherwise not required to furnish return of income? (Not applicable in case of firm) - (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No<br>If yes, please furnish following information<br>[Note: To be filled only if a person is not required to furnish a return of income under section 139(1) but filing return of income due to fulfilling one or more conditions mentioned in the seventh proviso to section 139(1)] |                              |  |  |
| Have you deposited amount or aggregate of amounts exceeding Rs. 1 Crore in one or more current account during the previous year? (Yes/No)  |                              |  | Amount (Rs) (If Yes)   |
| Have you incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or for any other person? (Yes/ No)  |                              |  | Amount (Rs) (If Yes)   |
| Have you incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity during the previous year? (Yes/No)   |                              |  | Amount (Rs) (If Yes)   |
| (A23) Whether this return is being filed by a representative assessee? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No<br>If yes, please furnish following information -  |                              |  |  |
| (1) Name of the representative   |                              |  |  |
| (2) Capacity of the representative   |                              |  |  |
| (3) Address of the representative  |                              |  |  |
| (4) Permanent Account Number (PAN)/ Aadhaar No. of the representative  |                              |  |  |

**PART B GROSS TOTAL INCOME**

Whole- Rupee(₹) only

|                  |  |     |  |
|------------------|--|-----|--|
| B1               | Income from Business & Profession (NOTE-Enter value from E8 of Schedule BP)  | B1  |  |
| B2               | i Gross Salary (ia+ib+ic)  | i   |  |
| SALARY / PENSION | a Salary as per section 17(1)  | ia  |  |
|                  | b Value of perquisites as per section 17(2)  | ib  |  |
|                  | c Profit in lieu of salary as per section 17(3)  | ic  |  |
|                  | ii Less allowances to the extent exempt u/s 10 (drop down to be provided in e-filing utility)<br>[Ensure that it is included in salary income u/s 17(1)/17(2)/17(3)] | ii  |  |
|                  | iii Net Salary (i – ii)  | iii |  |
|                  | iv Deductions u/s 16 (iva + ivb+ivc)   | iv  |  |
|                  | a Standard deduction u/s 16(ia)  | iva |  |
|                  | b Entertainment allowance u/s 16(ii)   | ivb |  |
|                  | c Professional tax u/s 16(iii)   | ivc |  |
|                  | v Income chargeable under the head 'Salaries' (iii – iv) (NOTE- Ensure to Fill "Sch TDSI")   | B2  |  |
| B3               | Tick applicable option Self Occupied <input type="checkbox"/> Let Out <input type="checkbox"/> Deemed Let Out <input type="checkbox"/>                               |     |  |
| HOUSE            | i Gross rent received/ receivable/ lettable value during the year  | i   |  |
|                  | ii Tax paid to local authorities   | ii  |  |
|                  | iii Annual Value (i – ii)  | iii |  |

|    |     |   |    |  |    |  |
|----|-----|---|----|--|----|--|
|    | iv  | 30% of Annual Value   | iv |  |    |  |
|    | v   | Interest payable on borrowed capital  | v  |  |    |  |
|    | vi  | Arrears/Unrealized Rent received during the year Less 30%   | vi |  |    |  |
|    | vii | Income chargeable under the head 'House Property' (iii – iv – v) + vi<br>(If loss, put the figure in negative) Note:-Maximum loss from house property that can be set-off is INR 2, 00,000. To avail the benefit of carry forward and set of loss, please use ITR -3/5. |    |  | B3 |  |
| B4 |     | Income from Other Sources (drop down to be provided in e-filing utility specifying nature of income) NOTE- Fill "Sch TDS2" if applicable.   |    |  | B4 |  |
|    |     | Less: Deduction u/s 57(ia) (in case of family pension only)   |    |  |    |  |
| B5 |     | Gross Total Income (B1+B2+B3+B4)<br>To avail the benefit of carry forward and set of loss, please use ITR -3/5.   |    |  | B5 |  |

**PART C—DEDUCTIONS AND TAXABLE TOTAL INCOME** (Refer to instructions for Deductions limits as per Income-tax Act)

Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 30.06.2020 for the purpose of claiming any deduction under Part B of Chapter VIA? [Yes/No]

(If yes, please fill schedule DI)

|     |  |  |     |          |  |     |           |  |  |
|-----|--|--|-----|----------|--|-----|-----------|--|--|
| C1  | 80C                                    |  | C2  | 80CCC    |  | C3  | 80CCD (1) |  |  |
| C4  | 80CCD(1B)                              |  | C5  | 80CCD(2) |  | C6  | 80D       | Details to be filled in drop down to be provided in e-filing utility     |  |
| C7  | 80DD                                   | Details to be filled in drop down to be provided in e-filing utility | C8  | 80DDB    | Details to be filled in drop down to be provided in e-filing utility | C9  | 80E       |  |  |
| C10 | 80EE                                   |  | C11 | 80EEA    |  | C12 | 80EEB     |  |  |
| C13 | 80G                                    | Details to be filled in drop down to be provided in e-filing utility | C14 | 80GG     |  | C15 | 80GGC     |  |  |
| C16 | 80TTA                                  |  | C17 | 80TTB    |  | C18 | 80U       | Details to be filled in the drop down to be provided in e-filing utility |  |
| C19 | Total deductions (Add items C1 to C18) |  |     |          |  |     |           | C19  |  |
| C20 | Taxable Total Income (B5 - C19)        |  |     |          |  |     |           | C20  |  |

**PART D – TAX COMPUTATIONS AND TAX STATUS**

|     |   |     |  |
|-----|---|-----|--|
| D1  | Tax payable on total income (C20)   | D1  |  |
| D2  | Rebate on 87A   | D2  |  |
| D3  | Tax payable after Rebate (D1-D2)  | D3  |  |
| D4  | Health and Education Cess @ 4% on (D3)  | D4  |  |
| D5  | Total Tax, and Cess ( D3+D4)  | D5  |  |
| D6  | Relief u/s 89 (Please ensure to submit Form 10E to claim this relief)   | D6  |  |
| D7  | Balance Tax after Relief (D5 – D6)  | D7  |  |
| D8  | Total Interest u/s 234A   | D8  |  |
| D9  | Total Interest u/s 234B   | D9  |  |
| D10 | Total Interest u/s 234C   | D10 |  |
| D11 | Fee u/s 234F  | D11 |  |
| D12 | Total Tax, Fee and Interest (D7 + D8 + D9 + D10 + D11)  | D12 |  |
| D13 | Total Advance Tax Paid  | D13 |  |
| D14 | Total Self-Assessment Tax Paid  | D14 |  |
| D15 | Total TDS Claimed (total of column 4 of Schedule-TDS1 and column 6 of Schedule-TDS2)  | D15 |  |
| D16 | Total TCS Collected (total of column (5) of Schedule-TCS)   | D16 |  |
| D17 | Total Taxes Paid (D13 + D14 + D15 +D16)   | D17 |  |
| D18 | Amount payable (D12 – D17, If D12 > D17)  | D18 |  |
| D19 | Refund (D17 – D12, If D17 > D12)  | D19 |  |
| D20 | Exempt income only for reporting purposes (If agricultural income is more than Rs.5,000/-, use ITR 3/5)<br>(Drop down to be provided in e-filing utility mentioning nature of exempt income, relevant clause and section) | D20 |  |

| BANK ACCOUNT | D21 Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts) |                      |                  |                |                                  |
|--------------|--|----------------------|------------------|----------------|----------------------------------|
|              | Sl.  | IFS Code of the Bank | Name of the Bank | Account Number | Select Account for Refund Credit |
|              | i  |                      |                  |                |                                  |
|              | ii   |                      |                  |                |                                  |

1. Minimum one account should be selected for refund credit.  
2. In case of Refund, multiple accounts are selected for refund credit, then refund will be credited to one of the account decided by CPC after processing the return

**SCHEDULE BP – DETAILS OF INCOME FROM BUSINESS OR PROFESSION****COMPUTATION OF PRESUMPTIVE BUSINESS INCOME UNDER SECTION 44AD**

| S. No. | Name of Business   | Business code  | Description |
|--------|--|--|-------------|
| (i)    |  |  |             |
| E1     | Gross Turnover or Gross Receipts   |  |             |
|        | a  | Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or prescribed electronic modes received before specified date | E1a         |
|        | b  | Any other mode   | E1b         |
| E2     | Presumptive Income under section 44AD  |  |             |
|        | a  | 6% of E1a or the amount claimed to have been earned, whichever is higher   | E2a         |
|        | b  | 8% of E1b or the amount claimed to have been earned, whichever is higher   | E2b         |
|        | c  | Total (a + b)  | E2c         |
|        | NOTE—If Income is less than the above percentage of Gross Receipts, it is mandatory to have a tax audit under 44AB & other ITR as applicable has to be filed |  |             |

**COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44ADA**

| S. No. | Name of Business   | Business code | Description |
|--------|--|---------------|-------------|
| (i)    |  |               |             |
| E3     | Gross Receipts   |               | E3          |
| E4     | Presumptive Income under section 44ADA (50% of E3) or the amount claimed to have been earned, whichever is higher<br>NOTE—If Income is less than 50% of Gross Receipts, it is mandatory to have a tax audit under 44AB & other ITR as applicable has to be filed |               | E4          |

**COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE**

| S. No. | Name of Business                          | Business code                       | Description  |
|--------|---|-------------------------------------|--|
| (i)    |   |                                     |  |
|        | <u>Registration No. of goods carriage</u> | <u>Whether owned/ leased/ hired</u> | <u>Tonnage capacity of goods carriage (in MT)</u>  |
|        |   |                                     | <u>Number of months for which goods carriage was owned/ leased/hired by assessee</u>   |
|        |   |                                     | <u>Presumptive income u/s 44AE for the goods carriage (Computed @ Rs.1000 per ton per month in case tonnage exceeds 12MT, or else @ Rs.7500 per month) or the amount claimed to have been actually earned, whichever is higher</u> |
| (i)    | (1)                                       | (2)                                 | (3)  |
| (a)    |   |                                     |  |
| (b)    |   |                                     |  |

Add row options as necessary (At any time during the year the number of vehicles should not exceed 10 vehicles)

|    |  |    |
|----|--|----|
| E5 | Presumptive Income from Goods Carriage under section 44AE [total of column (5)]<br>NOTE—If the profits are lower than prescribed under S.44AE or the number of Vehicles owned at any time exceed 10 then other ITR, as applicable, has to be filed | E5 |
| E6 | Salary and interest paid to the partners<br>NOTE – This is to be filled up only by firms   | E6 |
| E7 | Presumptive Income u/s 44AE (E5-E6)  | E7 |
| E8 | Income chargeable under the head 'Business or Profession' (E2c+E4+E7)  | E8 |

**INFORMATION REGARDING TURNOVER/GROSS RECEIPT REPORTED FOR GST**

Note – Please furnish the information below for each GSTIN No. separately

|     |   |     |
|-----|---|-----|
| E9  | GSTIN No(s).  | E9  |
| E10 | Annual value of outward supplies as per the GST returns filed | E10 |

| FINANCIAL PARTICULARS OF THE BUSINESS   |   |     |  |
|---|---|-----|--|
| Note—For E11 to E25 furnish the information as on 31 <sup>st</sup> day of March, 2020   |   |     |  |
| E11   | Partners/ Members own capital                           | E11 |  |
| E12   | Secured loans   | E12 |  |
| E13   | Unsecured loans   | E13 |  |
| E14   | Advances  | E14 |  |
| E15   | Sundry creditors  | E15 |  |
| E16   | Other liabilities                                       | E16 |  |
| E17   | Total capital and liabilities (E11+E12+E13+E14+E15+E16) | E17 |  |
| E18   | Fixed assets  | E18 |  |
| E19   | Inventories   | E19 |  |
| E20   | Sundry debtors  | E20 |  |
| E21   | Balance with banks                                      | E21 |  |
| E22   | Cash-in-hand  | E22 |  |
| E23   | Loans and advances                                      | E23 |  |
| E24   | Other assets  | E24 |  |
| E25   | Total assets (E18+E19+E20+E21+E22+E23+E24)              | E25 |  |
| <b>NOTE</b> ▶ Please refer to instructions for filling out this schedule (E15, E19, E20, E22 are mandatory and others if available) |   |     |  |

### SCHEDULE IT DETAILS OF ADVANCE TAX AND SELF ASSESSMENT TAX PAYMENTS

|  | BSR Code |  |  |  | Date of Deposit (DD/MM/YYYY) |  |  |  | Challan No. |  |  |  | Tax paid |  |  |  |
|--|----------|--|--|--|------------------------------|--|--|--|-------------|--|--|--|----------|--|--|--|
|  | Col (1)  |  |  |  | Col (2)                      |  |  |  | Col (3)     |  |  |  | Col (4)  |  |  |  |
| R1   |          |  |  |  |                              |  |  |  |             |  |  |  |          |  |  |  |
| R2   |          |  |  |  |                              |  |  |  |             |  |  |  |          |  |  |  |
| R3   |          |  |  |  |                              |  |  |  |             |  |  |  |          |  |  |  |
| <b>NOTE</b> ▶ Enter the totals of Advance tax and Self-Assessment tax in D13 & D14 |          |  |  |  |                              |  |  |  |             |  |  |  |          |  |  |  |

### Schedule TCS Details of Tax Collected at Source [As per Form 27D issued by the Collector(s)]

| Sl No   | Tax Collection Account Number of the Collector | Name of the Collector | Details of amount paid as mentioned in Form 26AS | Tax Collected | Amount out of (4) being claimed |
|---|--|-----------------------|--|---------------|---------------------------------|
| (1)   | Col (1)  | Col (2)               | Col (3)  | Col (4)       | Col (5)                         |
| I   |  |                       |  |               |                                 |
| ii  |  |                       |  |               |                                 |
| <b>NOTE</b> ▶ Please enter total of column (5) of Schedule-TCS in D16 |  |                       |  |               |                                 |

### SCHEDULE TDS1 DETAILS OF TAX DEDUCTED AT SOURCE FROM SALARY

[As per Form 16 issued by Employer(s)]

|   | TAN     | Name of the Employer | Income under Salary | Tax deducted |
|---|---------|----------------------|---------------------|--------------|
|   | Col (1) | Col (2)              | Col (3)             | Col (4)      |
| S1  |         |                      |                     |              |
| S2  |         |                      |                     |              |
| S3  |         |                      |                     |              |
| <b>NOTE</b> ▶ Enter the total of column 4 of Schedule-TDS1 and column 6 of Schedule-TDS2 in D15 |         |                      |                     |              |

### SCHEDULE TDS2 DETAILS OF TAX DEDUCTED AT SOURCE ON INCOME OTHER THAN SALARY

[As per Form 16 A issued or Form 16C furnished by Deductor(s)]

| Sl. No.   | TAN of the Deductor/ PAN/ Aadhaar No. of Tenant | Unclaimed TDS brought forward (b/f) |         | TDS of the current Fin. Year | TDS credit being claimed this Year (only if corresponding receipt is being offered for tax this year) | Corresponding Receipt offered |                | TDS credit being carried forward |
|---|---|-------------------------------------|---------|------------------------------|---|-------------------------------|----------------|----------------------------------|
|   |   | Fin. Year in which deducted         | TDS b/f | TDS Deducted                 | TDS Claimed   | Gross Amount                  | Head of Income |                                  |
| (1)   | (2)   | (3)                                 | (4)     | (5)                          | (6)   | (7)                           | (8)            | (9)                              |
| i   |   |                                     |         |                              |   |                               |                |                                  |
| ii  |   |                                     |         |                              |   |                               |                |                                  |
| <b>NOTE</b> ▶ Enter the total of column 6 of Schedule TDS2 and column 4 of Schedule-TDS1 in D15 |   |                                     |         |                              |   |                               |                |                                  |



| <b>Schedule DI - Details of Investment</b>   |  |   |
|--|--|---|
| <b>Investment/ Deposit/ Payments for the purpose of claiming deduction under Chapter VIA</b> |  |   |
| <b>Section</b>   | <b>Eligible amount of deduction during FY 2019-20<br/>(As per Part C- Deductions and taxable total income)</b> | <b>Deduction attributable to investment/expenditure<br/>made between 01.04.2020 to 30.06.2020<br/>(Out of Col No.2)</b> |
| <b>(1)</b>   | <b>(2)</b>   | <b>(3)</b>  |
| 80C  |  |   |
| 80CCC  |  |   |
| 80CCD(1)   |  |   |
| 80CCD(1B)  |  |   |
| 80CCD(2)   |  |   |
| 80D  |  |   |
| 80DD   |  |   |
| 80DDB  |  |   |
| 80E  |  |   |
| 80EE   |  |   |
| 80EEA  |  |   |
| 80EEB  |  |   |
| 80G  |  |   |
| 80GG   |  |   |
| 80GGC  |  |   |
| <b>Total</b>   |  |   |

**VERIFICATION**

I, \_\_\_\_\_ son/ daughter of \_\_\_\_\_ solemnly declare that to the best of my knowledge and belief, the information given in the return is correct and complete and is in accordance with the provisions of the Income-tax Act, 1961. I further declare that I am making returns in my capacity as \_\_\_\_\_ (*drop down to be provided in e-filing utility*) and I am also competent to make this return and verify it. I am holding permanent account number \_\_\_\_\_. (*Please see instruction*)

Place:

Signature here →

Date :

**If the return has been prepared by a Tax Return Preparer (TRP) give further details as below:**

|   |                    |                                 |  |  |  |  |  |  |  |  |  |  |
|---|--------------------|---------------------------------|--|--|--|--|--|--|--|--|--|--|
| <b>TRP PIN (10 Digit)</b>   | <b>Name of TRP</b> | <b>Counter Signature of TRP</b> |  |  |  |  |  |  |  |  |  |  |
| <table border="1"> <tr> <td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td> </tr> </table> |                    |                                 |  |  |  |  |  |  |  |  |  |  |
|   |                    |                                 |  |  |  |  |  |  |  |  |  |  |
| <b>Amount to be paid to TRP</b>   |                    |                                 |  |  |  |  |  |  |  |  |  |  |

FORM  
ITR-5

## INDIAN INCOME TAX RETURN

[For persons other than- (i) individual, (ii) HUF, (iii) company  
and (iv) person filing Form ITR-7]  
(Please see Rule 12 of the Income-tax Rules,1962)  
(Please refer instructions)

Assessment Year

2 0 2 0 - 2 1

## Part A-GEN GENERAL

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

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

AUDIT INFORMATION

PARTNERS/ MEMBERS/TRUST

| E Particulars of persons who were partners/ members in the firm/AOP/BOI or settlor/trustee/beneficiary in the trust or executors in the case of estate of deceased / estate of insolvent as on 31 <sup>st</sup> day of March,2020 or date of dissolution |                  |                                      |     |  |  |                           |                             |                            |  |
|--|------------------|--------------------------------------|-----|--|--|---------------------------|-----------------------------|----------------------------|--|
| S.No   | Name and Address | Percentage of share (if determinate) | PAN | Aadhaar Number/ Enrolment Id (if eligible for Aadhaar) | Designated Partner Identification Number, in case partner in LLP | Status (see instructions) | Rate of Interest on Capital | Remuneration paid/ payable |  |
| (1)  | (2)              | (3)                                  | (4) | (5)  | (6)  | (7)                       | (8)                         | (9)                        |  |
|  |                  |                                      |     |  |  |                           |                             |                            |  |
|  |                  |                                      |     |  |  |                           |                             |                            |  |
|  |                  |                                      |     |  |  |                           |                             |                            |  |
|  |                  |                                      |     |  |  |                           |                             |                            |  |
|  |                  |                                      |     |  |  |                           |                             |                            |  |

| F To be filled in case of persons referred to in section 160(1)(iii) or (iv) |   |   |  |  |  |  |  |                              |                              |                             |
|--|---|---|--|--|--|--|--|------------------------------|------------------------------|-----------------------------|
| For persons referred to in section 160(1)(iii) or (iv)                       | 1   | Whether shares of the beneficiary are determinate or known?   |  |  |  |  |  |                              | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
|  | 2   | Whether the person referred in section 160(1)(iv) has Business Income?  |  |  |  |  |  |                              | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
|  | 3   | Whether the person referred in section 160(1)(iv) is declared by a Will and /or is exclusively for the benefit of any dependent relative of the settlor and/or is the only trust declared by the settlor? |  |  |  |  |  |                              | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
|  | 4   | Please furnish the following details (as applicable) :  |  |  |  |  |  |                              |                              |                             |
|  | (i)   | Whether all the beneficiaries have income below basic exemption limit?  |  |  |  |  |  |                              | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
|  | (ii)  | Whether the relevant income or any part thereof is receivable under a trust declared by any person by will and such trust is the only trust so declared by him?   |  |  |  |  |  |                              | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
|  | (iii)   | Whether the trust is non-testamentary trust created before 01-03-1970 for the exclusive benefit of relatives/member of HUF of the settlor mainly dependent on him/Family?                                 |  |  |  |  |  |                              | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| (iv)   | Whether the trust is created on behalf of a provident fund, superannuation fund, gratuity fund, pension fund or any other fund created bona fide by a person carrying on Business or profession exclusive for the employees in such Business or Profession? |   |  |  |  |  |  | <input type="checkbox"/> Yes | <input type="checkbox"/> No  |                             |

| G Nature of business or profession, if more than one business or profession indicate the three main activities/ products (Other than those declaring income under sections 44AD, 44ADA and 44AE) |                               |                                    |             |  |  |  |  |  |  |
|--|-------------------------------|------------------------------------|-------------|--|--|--|--|--|--|
| S.No.  | Code [Please see instruction] | Trade name of the business, if any | Description |  |  |  |  |  |  |
| (i)  |                               |                                    |             |  |  |  |  |  |  |
| (ii)   |                               |                                    |             |  |  |  |  |  |  |

## Part A-BS

BALANCE SHEET AS ON 31<sup>ST</sup> DAY OF MARCH, 2020 OR DATE OF DISSOLUTION (fill items A and B in a case where regular books of accounts are maintained, otherwise fill item C)

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

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

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

|                 |   |  |                                  |    |  |
|-----------------|---|--|----------------------------------|----|--|
|                 |   | d  | Total (4a + 4b + 4c)             | 4d |  |
|                 | 5 | Total, application of funds (1e + 2c + 3e + 4d)  |                                  | 5  |  |
| NO ACCOUNT CASE | C | In a case where regular books of account of business or profession are not maintained, furnish the following information as on 31 <sup>st</sup> day of March, - 2020, in respect of business or profession |                                  |    |  |
|                 |   | 1  | Amount of total sundry debtors   | C1 |  |
|                 |   | 2  | Amount of total sundry creditors | C2 |  |
|                 |   | 3  | Amount of total stock-in-trade   | C3 |  |
|                 |   | 4  | Amount of the cash balance       | C4 |  |

**Part A-  
Manufacturing  
Account**

**Manufacturing Account for the financial year 2019-20** (fill items 1 to 3 in a case where regular books of accounts are maintained, otherwise fill items 62 to 66 as applicable)

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

**Part A-Trading  
Account**

**Trading Account for the financial year 2019-20** (fill items 4 to 12 in a case where regular books of accounts are maintained, otherwise fill items 62 to 66 as applicable)

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

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

## Part A-P &amp; L

**Profit and Loss Account for the financial year 2019-20** (fill items 13 to 60 in a case where regular books of accounts are maintained, otherwise fill items 62 to 66 as applicable)

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



|    |  |  |        |          |       |  |
|----|--|--|--------|----------|-------|--|
|    | a  |  | xia    |          |       |  |
|    | b  |  | xib    |          |       |  |
|    | c  | Total (xia + xib)  | xic    |          |       |  |
|    | xii  | Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x+ xic)                    |        |          | 14xii |  |
| 15 | Total of credits to profit and loss account (13+14xii)         |  |        |          | 15    |  |
| 16 | Freight outward  |  |        |          | 16    |  |
| 17 | Consumption of stores and spare parts                          |  |        |          | 17    |  |
| 18 | Power and fuel   |  |        |          | 18    |  |
| 19 | Rents  |  |        |          | 19    |  |
| 20 | Repairs to building  |  |        |          | 20    |  |
| 21 | Repairs to machinery   |  |        |          | 21    |  |
| 22 | Compensation to employees                                      |  |        |          |       |  |
|    | i  | Salaries and wages   | 22i    |          |       |  |
|    | ii   | Bonus  | 22ii   |          |       |  |
|    | iii  | Reimbursement of medical expenses  | 22iii  |          |       |  |
|    | iv   | Leave encashment   | 22iv   |          |       |  |
|    | v  | Leave travel benefits  | 22v    |          |       |  |
|    | vi   | Contribution to approved superannuation fund   | 22vi   |          |       |  |
|    | vii  | Contribution to recognised provident fund  | 22vii  |          |       |  |
|    | viii   | Contribution to recognised gratuity fund   | 22viii |          |       |  |
|    | ix   | Contribution to any other fund   | 22ix   |          |       |  |
|    | x  | Any other benefit to employees in respect of which an expenditure has been incurred              | 22x    |          |       |  |
|    | xi   | Total compensation to employees (total of 22i to 22x)  |        |          | 22xi  |  |
|    | xii  | Whether any compensation, included in 22xi, paid to non-residents                                | 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 and staff welfare expenses                             |  |        |          | 24    |  |
| 25 | Entertainment  |  |        |          | 25    |  |
| 26 | Hospitality  |  |        |          | 26    |  |
| 27 | Conference   |  |        |          | 27    |  |
| 28 | Sales promotion including publicity (other than advertisement) |  |        |          | 28    |  |
| 29 | Advertisement  |  |        |          | 29    |  |
| 30 | Commission   |  |        |          |       |  |
|    | i  | Paid outside India, or paid in India to a non-resident other than a company or a foreign company | i      |          |       |  |
|    | ii   | To others  | ii     |          |       |  |
|    | iii  | Total (i + ii)   |        |          | 30iii |  |
| 31 | Royalty  |  |        |          |       |  |
|    | i  | Paid outside India, or paid in India to a non-resident other than a company or a foreign company | i      |          |       |  |
|    | ii   | To others  | ii     |          |       |  |
|    | iii  | Total (i + ii)   |        |          | 31iii |  |
| 32 | Professional / Consultancy fees / Fee for technical services   |  |        |          |       |  |
|    | i  | Paid outside India, or paid in India to a non-resident other than a company or a foreign company | i      |          |       |  |
|    | ii   | To others  | ii     |          |       |  |
|    | iii  | Total (i + ii)   |        |          | 32iii |  |

DEBITS TO PROFIT AND LOSS ACCOUNT

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

|  |    |  |   |                                   |   |   |  |
|--|----|--|---|-----------------------------------|---|---|--|
|  | 59 | Amount available for appropriation (57 + 58)   |   |                                   |   | 59  |  |
|  | 60 | Transferred to reserves and surplus  |   |                                   |   | 60  |  |
|  | 61 | Balance carried to balance sheet in proprietor's account (59 – 60)   |   |                                   |   | 61  |  |
|  | 62 | <b>COMPUTATION OF PRESUMPTIVE BUSINESS INCOME UNDER SECTION 44AD (Only for Resident Partnership Firm other than LLP)</b>   |   |                                   |   |   |  |
|  |    | SR.NO.   | Name of Business  |                                   | Business code                                     | Description   |  |
|  |    |  |   |                                   |   |   |  |
|  |    |  |   |                                   |   |   |  |
|  |    | (i)  | Gross Turnover or Gross Receipts (ia + ib)  |                                   |   | 62i   |  |
|  |    | a  | Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system or other prescribed electronic modes received before specified date |                                   | ia  |   |  |
|  |    | b  | Any other mode  |                                   | ib  |   |  |
|  |    | (ii)   | Presumptive Income under section 44AD (iia + iib)   |                                   |   | 62ii  |  |
|  |    | a  | 6% of 62ia, or the amount claimed to have been earned, whichever is higher  |                                   | iia   |   |  |
|  |    | b  | 8% of 62ib, or the amount claimed to have been earned, whichever is higher  |                                   | iib   |   |  |
|  |    | <i>NOTE—If income is less than the above percentage of Gross Receipts/Turnover, it is mandatory to maintain books of accounts and have a tax audit under section 44AB</i>  |   |                                   |   |   |  |
|  | 63 | <b>COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44ADA (Only for Resident Partnership Firm other than LLP)</b>  |   |                                   |   |   |  |
|  |    | SR.NO.   | Name of Business  |                                   | Business code                                     | Description   |  |
|  |    |  |   |                                   |   |   |  |
|  |    |  |   |                                   |   |   |  |
|  |    | (i)  | Gross Receipts  |                                   |   | 63i   |  |
|  |    | (ii)   | Presumptive Income under section 44ADA (50% of 63i, or the amount claimed to have been earned whichever is higher)                                      |                                   |   | 63ii  |  |
|  |    | <i>NOTE—If income is less than 50% of Gross Receipts, it is mandatory to maintain books of accounts and have a tax audit under section 44AB</i>  |   |                                   |   |   |  |
|  | 64 | <b>COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE</b>   |   |                                   |   |   |  |
|  |    | SR.NO.   | Name of Business  |                                   | Business code                                     | Description   |  |
|  |    |  |   |                                   |   |   |  |
|  |    |  |   |                                   |   |   |  |
|  |    |  | <u>Registration No. of goods carriage</u>   | <u>Whether owned/leased/hired</u> | <u>Tonnage capacity of goods carriage (in MT)</u> | <u>Number of months for which goods carriage was owned/leased/hired by assessee</u> | <u>Presumptive income u/s 44AE for the goods carriage (Computed @ Rs.1000 per ton per month in case tonnage exceeds 12MT, or else @ Rs.7500 per month) or the amount claimed to have been actually earned, whichever is higher</u> |
|  |    | (i)  | (1)   | (2)                               | (3)   | (4)   | (5)  |
|  |    | (a)  |   |                                   |   |   |  |
|  |    | (b)  |   |                                   |   |   |  |
|  |    |  | Total   |                                   |   |   |  |
|  |    | Add row options as necessary   |   |                                   |   |   |  |
|  |    | (ii)   | Total presumptive income from goods carriage u/s 44AE [total of column (5) of table 64(i)]  |                                   |   | 64(ii)  |  |
|  |    | (iii)  | Less: Salary/Remuneration to Partners of the firm   |                                   |   | 64(iii)   |  |
|  |    | (iv)   | Total Presumptive Income u/s 44AE (ii-iii)  |                                   |   | 64(iv)  |  |
|  |    | <i>NOTE—If the profits are lower than prescribed under S.44AE or the number of goods carriage owned at any time during the year exceeds 10, it is mandatory to maintain books of accounts and have a tax audit under 44AB.</i> |   |                                   |   |   |  |
|  | 65 | <b>IF REGULAR BOOKS OF ACCOUNT OF BUSINESS OR PROFESSION ARE NOT MAINTAINED, furnish the following information for previous year 2019-20 in respect of business or profession -</b>  |   |                                   |   |   |  |
|  |    | (i)  | For assessee carrying on Business   |                                   |   |   |  |
|  |    | a  | Gross receipts (a1 + a2)  |                                   | ia  |   |  |
|  |    | 1  | Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system or other prescribed electronic modes received before specified date |                                   | a1  |   |  |
|  |    | 2  | Any other mode  |                                   | a2  |   |  |
|  |    | b  | Gross profit  |                                   | ib  |   |  |
|  |    | c  | Expenses  |                                   | ic  |   |  |
|  |    | d  | Net profit  |                                   |   | 65i   |  |
|  |    | (ii)   | For assessee carrying on Profession   |                                   |   |   |  |
|  |    | a  | Gross receipts (a1 + a2)  |                                   | iia   |   |  |

PRESUMPTIVE INCOME CASES

NO ACCOUNT CASE

|    |       |   |     |  |       |  |
|----|-------|---|-----|--|-------|--|
|    | 1     | Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system or other prescribed electronic modes received before specified date | a1  |  |       |  |
|    | 2     | Any other mode  | a2  |  |       |  |
|    | b     | Gross profit  | iib |  |       |  |
|    | c     | Expenses  | iic |  |       |  |
|    | d     | Net profit  |     |  |       |  |
|    | (iii) | Total profit (65i + 65ii)   |     |  | 65ii  |  |
| 66 | i     | Turnover from speculative activity  |     |  | 66i   |  |
|    | ii    | Gross Profit  |     |  | 66ii  |  |
|    | iii   | Expenditure, if any   |     |  | 66iii |  |
|    | iv    | Net income from speculative activity (66ii - 66iii)   |     |  | 66iv  |  |

## Part A- OI

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

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

|   |  |                        |     |     |
|---|--|------------------------|-----|-----|
| k   | Any sum received from employees as contribution to any provident fund or superannuation fund or any fund set up under ESI Act or any other fund for the welfare of employees to the extent not credited to the employees account on or before the due date [36(1)(va)] | 6k                     |     |     |
| l   | Amount of bad and doubtful debts [36(1)(vii)]  | 6l                     |     |     |
| m   | Provision for bad and doubtful debts [36(1)(viiia)]  | 6m                     |     |     |
| n   | Amount transferred to any special reserve [36(1)(viii)]  | 6n                     |     |     |
| o   | Expenditure for the purposes of promoting family planning amongst employees [36(1)(ix)]  | 6o                     |     |     |
| p   | Amount of securities transaction paid in respect of transaction in securities if such income is not included in business income [36(1)(xv)]  | 6p                     |     |     |
| q   | Marked to market loss or other expected loss as computed in accordance with the ICDS notified u/s 145(2) [36(1)(xviii)]  | 6q                     |     |     |
| r   | Expenditure for purchase of sugarcane in excess of the government approved price [36(1)(xvii)]   | 6r                     |     |     |
| s   | Any other disallowance   | 6s                     |     |     |
| t   | Total amount disallowable under section 36 (total of 6a to 6s)   |                        |     | 6t  |
| u   | Total number of employees employed by the company (mandatory in case company has recognized Provident Fund)  |                        |     |     |
|   | i  | deployed in India      | i   |     |
|   | ii   | deployed outside India | ii  |     |
|   | iii  | Total                  | iii |     |
| <b>7</b> Amounts debited to the profit and loss account, to the extent disallowable under section 37    |  |                        |     |     |
| a   | Expenditure of capital nature [37(1)]  | 7a                     |     |     |
| b   | Expenditure of personal nature [37(1)]   | 7b                     |     |     |
| c   | Expenditure laid out or expended wholly and exclusively NOT for the purpose of business or profession [37(1)]  | 7c                     |     |     |
| d   | Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party [37(2B)]   | 7d                     |     |     |
| e   | Expenditure by way of penalty or fine for violation of any law for the time being in force   | 7e                     |     |     |
| f   | Any other penalty or fine  | 7f                     |     |     |
| g   | Expenditure incurred for any purpose which is an offence or which is prohibited by law   | 7g                     |     |     |
| h   | Amount of any liability of a contingent nature   | 7h                     |     |     |
| i   | Any other amount not allowable under section 37  | 7i                     |     |     |
| j   | Total amount disallowable under section 37 (total of 7a to 7i)   |                        |     | 7j  |
| <b>8</b> A. Amounts debited to the profit and loss account, to the extent disallowable under section 40 |  |                        |     |     |
| a   | Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B  | Aa                     |     |     |
| b   | Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B   | Ab                     |     |     |
| c   | Amount disallowable under section 40 (a)(ib), on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016  | Ac                     |     |     |
| d   | Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B  | Ad                     |     |     |
| e   | Amount of tax or rate levied or assessed on the basis of profits [40(a)(ii)]   | Ae                     |     |     |
| f   | Amount paid as wealth tax [40(a)(ia)]  | Af                     |     |     |
| g   | Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib)   | Ag                     |     |     |
| h   | Amount of interest, salary, bonus, commission or remuneration paid to any partner or member [40(b)]  | Ah                     |     |     |
| i   | Any other disallowance   | Ai                     |     |     |
| j   | Total amount disallowable under section 40(total of Aa to Ai)  |                        |     | 8Aj |
| B.  | Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year   |                        |     | 8B  |

|    |   |  |     |  |
|----|---|--|-----|--|
| 9  | Amounts debited to the profit and loss account, to the extent disallowable under section 40A                  |  |     |  |
|    | a   | Amounts paid to persons specified in section 40A(2)(b)   | 9a  |  |
|    | b   | Amount paid otherwise than by account payee cheque or account payee bank draft or use of electronic clearing system through a bank account or through such electronic mode as may be prescribed, disallowable under section 40A(3)   | 9b  |  |
|    | c   | Provision for payment of gratuity [40A(7)]   | 9c  |  |
|    | d   | any sum paid by the assessee as an employer for setting up or as contribution to any fund, trust, company, AOP, or BOI or society or any other institution [40A(9)]  | 9d  |  |
|    | e   | Marked to market loss or other expected loss except as allowable u/s 36(1)(xviii) [40A(13)]  | 9e  |  |
|    | f   | Any other disallowance   | 9f  |  |
|    | g   | Total amount disallowable under section 40A  | 9g  |  |
| 10 | Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year |  |     |  |
|    | a   | Any sum in the nature of tax, duty, cess or fee under any law  | 10a |  |
|    | b   | Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees  | 10b |  |
|    | c   | Any sum payable to an employee as bonus or commission for services rendered  | 10c |  |
|    | d   | Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation   | 10d |  |
|    | e   | Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank   | 10e |  |
|    | f   | Any sum payable towards leave encashment   | 10f |  |
|    | g   | Any sum payable to the Indian Railways for the use of railway assets   | 10g |  |
|    | h   | Total amount allowable under section 43B (total of 10a to 10g)   | 10h |  |
| 11 | Any amount debited to profit and loss account of the previous year but disallowable under section 43B         |  |     |  |
|    | a   | Any sum in the nature of tax, duty, cess or fee under any law  | 11a |  |
|    | b   | Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees  | 11b |  |
|    | c   | Any sum payable to an employee as bonus or commission for services rendered  | 11c |  |
|    | d   | Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation   | 11d |  |
|    | da  | Any sum payable by the assessee as interest on any loan or borrowing from a deposit taking non-banking financial company or systemically important non-deposit taking non-banking financial company, in accordance with the terms and conditions of the agreement governing such loan or borrowing |     |  |
|    | e   | Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank   | 11e |  |
|    | f   | Any sum payable towards leave encashment   | 11f |  |
|    | g   | Any sum payable to the Indian Railways for the use of railway assets   | 11g |  |
|    | h   | Total amount disallowable under Section 43B(total of 11a to 11g)   | 11h |  |
| 12 | Amount of credit outstanding in the accounts in respect of  |  |     |  |
|    | a   | Union Excise Duty  | 12a |  |
|    | b   | Service tax  | 12b |  |
|    | c   | VAT/sales tax  | 12c |  |
|    | d   | Central Goods & Service Tax (CGST)   | 12d |  |

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

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

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

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

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



**Schedule BP Computation of income from business or profession**

| A                                  |  | From business or profession other than speculative business and specified business  |   |       |     |   |
|------------------------------------|--|---|---|-------|-----|---|
| INCOME FROM BUSINESS OR PROFESSION | 1  | Profit before tax as per profit and loss account (item 54, 62(ii), 63(ii), 64(iv), 65(iii) & 66(iv) of Part A-P&L )   |   | 1     |     |   |
|                                    | 2a   | Net profit or loss from speculative business included in 1 (enter -ve sign in case of loss) [Sl. No. 66iv of Schedule P&L]  |   | 2a    |     |   |
|                                    | 2b   | Net profit or Loss from Specified Business u/s 35AD included in 1 (enter -ve sign in case of loss)  |   | 2b    |     |   |
|                                    | 3  | a   | House property                                      | 3a    |     |   |
|                                    |  | b   | Capital gains                                       | 3b    |     |   |
|                                    |  | c   | Other sources                                       | 3c    |     |   |
|                                    |  | d   | u/s 115BBF  | 3d    |     |   |
|                                    |  | e   | u/s 115BBG  | 3e    |     |   |
|                                    | 4a   | Profit or loss included in 1, which is referred to in section 44AD/44ADA/ 44AE/ 44B/ 44BB/ 44BBA/ 44BBB/ 44D/ 44DA/ 44DB/ First Schedule of Income-tax Act (other than profit from life insurance business referred to in section 115B) (Dropdown to be provided) |   | 4a    |     |   |
|                                    | 4b   | Profit and gains from life insurance business referred to in section 115B   |   | 4b    |     |   |
|                                    | 4c   | Profit from activities covered under rule 7, 7A, 7B(1), 7B(1A) and 8 (Dropdown to be provided)  |   | 4c    |     |   |
|                                    | 5  | Income credited to Profit and Loss account (included in 1) which is exempt  |   |       |     |   |
|                                    |  | a   | Share of income from firm(s)                        | 5a    |     |   |
|                                    |  | b   | Share of income from AOP/ BOI                       | 5b    |     |   |
|                                    |  | c   | Any other exempt income (specify nature and amount) |       |     |   |
|                                    |  |   | i   |       | ci  |   |
|                                    |  |   | 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 - 4a - 4b - 4c - 5d)   |   |       |     | 6 |
| 7                                  | a  | House property  | 7a  |       |     |   |
|                                    | b  | Capital gains   | 7b  |       |     |   |
|                                    | c  | Other sources   | 7c  |       |     |   |
|                                    | d  | u/s 115BBF  | 7d  |       |     |   |
|                                    | e  | u/s 115BBG  | 7e  |       |     |   |
| 8a                                 | Expenses debited to profit and loss account which relate to exempt income  |   | 8a  |       |     |   |
| 8b                                 | Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A (16 of Part A-OI)       |   | 8b  |       |     |   |
| 9                                  | Total (7a + 7b + 7c + 7d + 7e + 8a+ 8b)  |   | 9   |       |     |   |
| 10                                 | Adjusted profit or loss (6+9)  |   |   |       | 10  |   |
| 11                                 | Depreciation and amortisation debited to profit and loss account   |   |   |       | 11  |   |
| 12                                 | Depreciation allowable under Income-tax Act  |   |   |       |     |   |
|                                    | I  | Depreciation allowable under section 32(1)(ii) and 32(1)(ia) (column 6 of Schedule-DEP)   | 12i   |       |     |   |
|                                    | ii   | Depreciation allowable under section 32(1)(i) (Make your own computation refer Appendix-IA of IT Rules)   | 12ii  |       |     |   |
|                                    | iii  | Total (12i + 12ii)  |   | 12iii |     |   |
| 13                                 | Profit or loss after adjustment for depreciation (10 +11 - 12iii)  |   |   |       | 13  |   |
| 14                                 | Amounts debited to the profit and loss account, to the extent disallowable under section 36 (6t of Part A-OI)            |   | 14  |       |     |   |
| 15                                 | Amounts debited to the profit and loss account, to the extent disallowable under section 37 (7j of Part A-OI)            |   | 15  |       |     |   |
| 16                                 | Amounts debited to the profit and loss account, to the extent disallowable under section 40 8Aj of Part A-OI)            |   | 16  |       |     |   |
| 17                                 | Amounts debited to the profit and loss account, to the extent disallowable under section 40A (9f of PartA-OI)            |   | 17  |       |     |   |
| 18                                 | Any amount debited to profit and loss account of the previous year but disallowable under section 43B (11h of Part A-OI) |   | 18  |       |     |   |
| 19                                 | Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006                  |   | 19  |       |     |   |
| 20                                 | Deemed income under section 41   |   | 20  |       |     |   |

|    |   |        |                      |  |
|----|---|--------|----------------------|--|
| 21 | Deemed income under section 32AC/ 32AD/ 33AB/ 33ABA/35ABA/35ABB/ 35AC/ 40A(3A)/ 33AC/ 72A/ 80HHD/   | 21     |                      |  |
| 22 | Deemed income under section 43CA  | 22     |                      |  |
| 23 | Any other item of addition under section 28 to 44DB   | 23     |                      |  |
| 24 | Any other income not included in profit and loss account/any other expense not allowable (including income from salary, commission, bonus and interest from firms in which assessee is a partner)   | 24     |                      |  |
| 25 | Increase in profit or decrease in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3a + 4d of Part A- OI)  | 25     |                      |  |
| 26 | Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23+24+25)  |        | 26                   |  |
| 27 | Deduction allowable under section 32(1)(iii)  | 27     |                      |  |
| 28 | Deduction allowable under section 32AD  | 28     |                      |  |
| 29 | Amount of deduction under section 35 or 35CCC or 35CCD in excess of the amount debited to profit and loss account (item x(4) of Schedule ESR) (if amount deductible under section 35 or 35CCC or 35CCD is lower than amount debited to P&L account, it will go to item 24)                            | 29     |                      |  |
| 30 | Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year(8B of Part A-OI)   | 30     |                      |  |
| 31 | Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year(10h of Part A-OI)   | 31     |                      |  |
| 32 | Any other amount allowable as deduction   | 32     |                      |  |
| 33 | Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3b + 4e of Part A- OI)  | 33     |                      |  |
| 34 | Total (27+28+29+30+31+32+33)  |        | 34                   |  |
| 35 | Income (13+26-34)   |        | 35                   |  |
| 36 | Profits and gains of business or profession deemed to be under -  |        |                      |  |
|    | i Section 44AD [62(ii) of schedule]   | 36i    |                      |  |
|    | ii Section 44ADA [63(ii) of schedule]   | 36ii   |                      |  |
|    | iii Section 44AE [64(iv) of schedule]   | 36iii  |                      |  |
|    | iv Section 44B  | 36iv   |                      |  |
|    | v Section 44BB  | 36v    |                      |  |
|    | vi Section 44BBA  | 36vi   |                      |  |
|    | vii Section 44BBB   | 36vii  |                      |  |
|    | viii Section 44D  | 36viii |                      |  |
|    | ix Section 44DA   | 36ix   | (item 4 of Form 3CE) |  |
|    | x Section 44DB  | 36x    |                      |  |
|    | xi First Schedule of Income-tax Act (other than 115B)   | 36xi   |                      |  |
|    | xii Total (36i to 36xi)   |        | 36xii                |  |
| 37 | Net profit or loss from business or profession other than speculative and specified business (35 + 36xii)   |        | 37                   |  |
| 38 | Net Profit or loss from business or profession other than speculative business and specified business after applying rule 7A, 7B or 8, if applicable (If rule 7A, 7B or 8 is not applicable, enter same figure as in 37) (If loss take the figure to 2i of item E) (38a+ 38b + 38c + 38d + 38e + 38f) |        | A38                  |  |
|    | a Income chargeable under Rule 7  | 38a    |                      |  |
|    | b Deemed income chargeable under Rule 7A  | 38b    |                      |  |
|    | c Deemed income chargeable under Rule 7B(1)   | 38c    |                      |  |
|    | d Deemed income chargeable under Rule 7B(1A)  | 38d    |                      |  |
|    | e Deemed income chargeable under Rule 8   | 38e    |                      |  |
|    | f Income other than Rule 7A, 7B & Rule 8 (Item No. 37)  | 38f    |                      |  |
| 39 | Balance of income deemed to be from agriculture, after applying Rule 7, 7A, 7B(1), 7B(1A) and Rule 8 for the purpose of aggregation of income as per Finance Act [4c-(38a+38b+38c+38d+38e)]   |        | 39                   |  |
| B  | Computation of income from speculative business   |        |                      |  |
| 40 | Net profit or loss from speculative business as per profit or loss account  |        | 40                   |  |

|          |   |   |  |                       |   |
|----------|---|---|--|-----------------------|---|
|          | 41  | Additions in accordance with section 28 to 44DB   | 41   |                       |   |
|          | 42  | Deductions in accordance with section 28 to 44DB  | 42   |                       |   |
|          | 43  | Income from speculative business (if loss, take the figure to 6xi of schedule CFL)  | B43  |                       |   |
| <b>C</b> | <b>Computation of income from specified business under section 35AD</b>                               |   |  |                       |   |
|          | 44  | Net profit or loss from specified business as per profit or loss account  | 44   |                       |   |
|          | 45  | Additions in accordance with section 28 to 44DB   | 45   |                       |   |
|          | 46  | Deductions in accordance with section 28 to 44DB (other than deduction under section, - (i) 35AD, (ii) 32 or 35 on which deduction u/s 35AD is claimed) | 46   |                       |   |
|          | 47  | Profit or loss from specified business 44+45-46)  | 47   |                       |   |
|          | 48  | Deductions in accordance with section 35AD(1)   | 48   |                       |   |
|          | 49  | Income from Specified Business (47-48) (if loss, take the figure to 7xii of schedule CFL)   | C49  |                       |   |
|          | 50  | Relevant clause of sub-section (5) of section 35AD which covers the specified business (to be selected from drop down menu)                             | C50  |                       |   |
| <b>D</b> | <b>Income chargeable under the head 'Profits and gains from business or profession' (A38+B43+C49)</b> |   |  | <b>D</b>              |   |
| <b>E</b> | <b>Computation of income from life insurance business referred to in section 115B</b>                 |   |  | <b>E</b>              |   |
|          | (i)   | Net Profit or loss from life insurance business referred to in section 115B   | (i)  |                       |   |
|          | (ii)  | Additions in accordance with Section 30 to Section 43B  | (ii)   |                       |   |
|          | (iii)   | Deductions in accordance with Section 30 to Section 43B   | (iii)  |                       |   |
|          | (iv)  | Income from life insurance business under section 115B  | (iv)   |                       |   |
| <b>F</b> | <b>Intra head set off of business loss of current year</b>  |   |  |                       |   |
|          | Sl.   | Type of Business income   | Income of current year (Fill this column only if figure is zero or positive) | Business loss set off | Business income remaining after set off |
|          |   |   | (1)  | (2)                   | (3) = (1) - (2)                         |
|          | i   | Loss to be set off (Fill this row only if figure is negative)   |  | (A38)                 |   |
|          | ii  | Income from speculative business  | (B43)  |                       |   |
|          | iii   | Income from specified business  | (C49)  |                       |   |
|          | iv  | Income from life insurance business under section 115B  | [E(iv)]  |                       |   |
|          | v   | Total loss set off (ii + iii+ iv)   |  |                       |   |
|          | vi  | Loss remaining after set off (i - v)  |  |                       |   |

**Schedule DPM** Depreciation on Plant and Machinery (Other than assets on which full capital expenditure is allowable as deduction under any other section)

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

|    |   |  |  |  |  |
|----|---|--|--|--|--|
| 15 | Total depreciation* (10+11+12+13+14)  |  |  |  |  |
| 16 | Depreciation disallowed under section 38(2) of the I.T. Act (out of column 15)  |  |  |  |  |
| 17 | Net aggregate depreciation (15-16)  |  |  |  |  |
| 18 | Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. (out of column 17) |  |  |  |  |
| 19 | Expenditure incurred in connection with transfer of asset/ assets   |  |  |  |  |
| 20 | Capital gains/ loss under section 50* (5 + 8 - 3 - 4 - 7 - 19) (enter negative only if block ceases to exist)             |  |  |  |  |
| 21 | Written down value on the last day of previous year* (6+ 9 -15) (enter 0 if result is negative)                           |  |  |  |  |

**Schedule DOA Depreciation on other assets (Other than assets on which full capital expenditure is allowable as deduction)**

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

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

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

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

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

**Schedule CG Capital Gains**

|  |   |  |                             |                  |        |                     |          |  |
|--|---|--|-----------------------------|------------------|--------|---------------------|----------|--|
| Short-term Capital Gains   | <b>A Short-term Capital Gains (STCG) (Sub-items 4 &amp; 5 are not applicable for residents)</b>   |  |                             |                  |        |                     |          |  |
|  | <b>1 From sale of land or building or both (fill up details separately for each property)</b>   |  |                             |                  |        |                     |          |  |
|  | a   | <b>I Full value of consideration received/receivable</b>   |                             |                  |        |                     | ai       |  |
|  |   | <b>ii Value of property as per stamp valuation authority</b>   |                             |                  |        |                     | aii      |  |
|  |   | <b>iii Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.05 times (ai), take this figure as (ai), or else take (aii)]</b> |                             |                  |        |                     | aiii     |  |
|  |   | <b>iv Total (ai + aii + aiii)</b>  |                             |                  |        |                     | aiiv     |  |
|  | <b>b Deductions under section 48</b>  |  |                             |                  |        |                     |          |  |
|  | I   | <b>Cost of acquisition without indexation</b>  |                             |                  |        |                     | bi       |  |
|  |   | <b>ii Cost of Improvement without indexation</b>   |                             |                  |        |                     | bii      |  |
|  |   | <b>iii Expenditure wholly and exclusively in connection with transfer</b>  |                             |                  |        |                     | biii     |  |
| <b>iv Total (bi + bii + biii)</b>  |   |  |                             |                  | biv    |                     |          |  |
| <b>c Balance (aiii - biv)</b>  |   |  |                             |                  |        |                     | 1c       |  |
| <b>d Deduction under section 54D/ 54G/54GA (Specify details in item D below)</b>   |   |  |                             |                  |        |                     | 1d       |  |
| <b>e Short-term Capital Gains on Immovable property (1c - 1d)</b>  |   |  |                             |                  |        |                     | A1e      |  |
| <b>f In case of transfer of immovable property, please furnish the following details (see note)</b>  |   |  |                             |                  |        |                     |          |  |
|  | S.No.   | Name of buyer(s)   | PAN/Aadhaar No. of buyer(s) | Percentage share | Amount | Address of property | Pin code |  |
| <b>NOTE ▶</b> Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents.<br>In case of more than one buyer, please indicate the respective percentage share and amount. |   |  |                             |                  |        |                     |          |  |
| <b>2 From slump sale</b>   |   |  |                             |                  |        |                     |          |  |
| a  | Full value of consideration   |  |                             |                  | 2a     | (5 of Form 3CEA)    |          |  |
| b  | Net worth of the under taking or division   |  |                             |                  | 2b     | (6(e) of Form 3CEA) |          |  |
| <b>c Short term capital gains from slump sale (2a-2b)</b>  |   |  |                             |                  |        |                     | A2c      |  |
| <b>3 From sale of equity share or unit of equity oriented Mutual Fund (MF) or unit of a business trust on which STT is paid under section 111A or 115AD(1)(b)(ii) proviso (for FII)</b>  |   |  |                             |                  |        |                     |          |  |
| a  | Full value of consideration   |  |                             |                  |        | 3a                  |          |  |
| <b>b Deductions under section 48</b>   |   |  |                             |                  |        |                     |          |  |
| I  | <b>Cost of acquisition without indexation</b>   |  |                             |                  |        | bi                  |          |  |
|  | <b>ii Cost of Improvement without indexation</b>  |  |                             |                  |        | bii                 |          |  |
|  | <b>iii Expenditure wholly and exclusively in connection with transfer</b>   |  |                             |                  |        | biii                |          |  |
|  | <b>iv Total (i + ii + iii)</b>  |  |                             |                  |        | biv                 |          |  |
| <b>c Balance (3a - biv)</b>  |   |  |                             |                  |        |                     | 3c       |  |
| d  | Loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only) |  |                             |                  |        | 3d                  |          |  |
| <b>e Short-term capital gain on equity share or equity oriented MF (STT paid) (3c +3d)</b>   |   |  |                             |                  |        |                     | A3e      |  |
| <b>4 For NON-RESIDENT, not being an FII- from sale of shares or debentures of an Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)</b>  |   |  |                             |                  |        |                     |          |  |
| a  | STCG on transactions on which securities transaction tax (STT) is paid  |  |                             |                  |        | A4a                 |          |  |
| b  | STCG on transactions on which securities transaction tax (STT) is not paid  |  |                             |                  |        | A4b                 |          |  |
| <b>5 For NON-RESIDENTS- from sale of securities (other than those at A3 above) by an FII as per section 115AD</b>  |   |  |                             |                  |        |                     |          |  |
| a  | <b>i In case securities sold include shares of a company other than quoted shares, enter the following details</b>  |  |                             |                  |        |                     |          |  |
|  | a   | Full value of consideration received/receivable in respect of unquoted shares  |                             |                  |        | ia                  |          |  |
|  |   | Fair market value of unquoted shares determined in the prescribed manner   |                             |                  |        | ib                  |          |  |
|  |   | Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)  |                             |                  |        | ic                  |          |  |
|  | <b>ii Full value of consideration in respect of securities other than unquoted shares</b>   |  |                             |                  |        | aii                 |          |  |
|  | <b>iii Total (ic + ii)</b>  |  |                             |                  |        | aiii                |          |  |
| <b>b Deductions under section 48</b>   |   |  |                             |                  |        |                     |          |  |
| i  | Cost of acquisition without indexation  |  |                             |                  |        | bi                  |          |  |

|           |   |   |   |  |  |   |                            |                     |                      |                                       |
|-----------|---|---|---|--|--|---|----------------------------|---------------------|----------------------|---------------------------------------|
|           | ii  | Cost of improvement without indexation  |   |  | bii  |   |                            |                     |                      |                                       |
|           | iii   | Expenditure wholly and exclusively in connection with transfer  |   |  | biii   |   |                            |                     |                      |                                       |
|           | iv  | Total (i + ii + iii)  |   |  | biv  |   |                            |                     |                      |                                       |
|           | c   | Balance (5aiii – biv)   |   |  | 5c   |   |                            |                     |                      |                                       |
|           | d   | Loss to be disallowed u/s 94(7) or 94(8)- for example if security bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such security to be ignored (Enter positive value only)   |   |  | 5d   |   |                            |                     |                      |                                       |
|           | e   | Short-term capital gain on securities (other than those at A3 above) by an FII (5c +5d)   |   |  | A5e  |   |                            |                     |                      |                                       |
| <b>6</b>  | <b>From sale of assets other than at A1 or A2 or A3 or A4 or A5 above</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 respect of unquoted shares   |  | ia   |   |                            |                     |                      |                                       |
|           |   | b   | Fair market value of unquoted shares determined in the prescribed manner  |  | ib   |   |                            |                     |                      |                                       |
|           |   | c   | Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b) |  | ic   |   |                            |                     |                      |                                       |
|           |   | ii  | Full value of consideration in respect of assets other than unquoted shares   |  | aii  |   |                            |                     |                      |                                       |
|           |   | iii   | Total (ic + ii)   |  | aiii   |   |                            |                     |                      |                                       |
|           | b   | Deductions under section 48   |   |  |  |   |                            |                     |                      |                                       |
|           |   | i   | Cost of acquisition without indexation  |  | bi   |   |                            |                     |                      |                                       |
|           |   | ii  | Cost of Improvement without indexation  |  | bii  |   |                            |                     |                      |                                       |
|           |   | iii   | Expenditure wholly and exclusively in connection with transfer  |  | biii   |   |                            |                     |                      |                                       |
|           |   | iv  | Total (i + ii + iii)  |  | biv  |   |                            |                     |                      |                                       |
|           | c   | Balance (6aiii – biv)   |   |  | 6c   |   |                            |                     |                      |                                       |
|           | d   | In case of asset (security/unit) loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)  |   |  | 6d   |   |                            |                     |                      |                                       |
|           | e   | Deemed short term capital gains on depreciable assets (6 of schedule-DCG)   |   |  | 6e   |   |                            |                     |                      |                                       |
|           | f   | Deduction under section 54D/54G/54GA  |   |  | 6f   |   |                            |                     |                      |                                       |
|           | g   | STCG on assets other than at A1 or A2 or A3 or A4 or A5 above (6c + 6d + 6e – 6f)   |   |  | A6g  |   |                            |                     |                      |                                       |
| <b>7</b>  | <b>Amount deemed to be short term capital gains</b>   |   |   |  |  |   |                            |                     |                      |                                       |
|           | 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?<br><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below<br>(Note : In case any amount is utilised out of Capital Gains account please fill sl no "C" of schedule DI) |   |  |  |   |                            |                     |                      |                                       |
|           | Sl.   | Previous year in which asset transferred  | Section under which deduction claimed in that year  | New asset acquired/constructed           |  | Amount not used for new asset or remained unutilized in Capital gains account (X) |                            |                     |                      |                                       |
|           |   |   |   | Year in which asset acquired/constructed | Amount utilised out of Capital Gains account |   |                            |                     |                      |                                       |
|           | i   | 2016-17   | 54D/54G/54GA  |  |  |   |                            |                     |                      |                                       |
|           | b   | Amount deemed to be short term capital gains u/s 54D/54G/54GA, other than at 'a'  |   |  |  |   |                            |                     |                      |                                       |
|           | Amount deemed to be short term capital gains (Xi + b)   |   |   |  |  |   |                            |                     |                      |                                       |
|           | A7  |   |   |  |  |   |                            |                     |                      |                                       |
| <b>8</b>  | <b>Pass Through Income/ Loss in the nature of Short Term Capital Gain, (Fill up schedule PTI) (A8a + A8b + A8c)</b>     |   |   |  |  |   |                            |                     |                      |                                       |
|           | a   | Pass Through Income/ Loss in the nature of Short Term Capital Gain, chargeable @ 15%  |   |  |  | A8a   |                            |                     |                      |                                       |
|           | b   | Pass Through Income/ Loss in the nature of Short Term Capital Gain, chargeable @ 30%  |   |  |  | A8b   |                            |                     |                      |                                       |
|           | c   | Pass Through Income/ Loss in the nature of Short Term Capital Gain, chargeable at applicable rates  |   |  |  | A8c   |                            |                     |                      |                                       |
| <b>9</b>  | <b>Amount of STCG included in A1 – A8 but not chargeable to tax or chargeable at special rates in India as per DTAA</b> |   |   |  |  |   |                            |                     |                      |                                       |
|           | Sl. No.   | Amount of income  | Item No. A1 to A8 above in which included   | Country name & Code                      | Article of DTAA                              | Rate as per Treaty (enter NIL, if not chargeable)                                 | Whether TRC obtained (Y/N) | Section of I.T. Act | Rate as per I.T. Act | Applicable rate [lower of (6) or (9)] |
|           | (1)   | (2)   | (3)   | (4)                                      | (5)  | (6)   | (7)                        | (8)                 | (9)                  | (10)                                  |
|           | I   |   |   |  |  |   |                            |                     |                      |                                       |
|           | II  |   |   |  |  |   |                            |                     |                      |                                       |
|           | a   | Total amount of STCG not chargeable to tax in India as per DTAA   |   |  |  |   |                            |                     |                      | A9a                                   |
|           | b   | Total amount of STCG chargeable to tax at special rates in India as per DTAA  |   |  |  |   |                            |                     |                      | A9b                                   |
| <b>10</b> | <b>Total Short-term Capital Gain (A1e+ A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7 + A8 – A9a)</b>                                  |   |   |  |  |   |                            |                     |                      |                                       |
|           | A10   |   |   |  |  |   |                            |                     |                      |                                       |

| B  |   | Long-term capital gain (LTCG) (Sub-items 6, 7, 8 are not applicable for residents)  |   |                             |                  |                     |                     |          |  |
|--|---|---|---|-----------------------------|------------------|---------------------|---------------------|----------|--|
| Long-term Capital Gains  | 1 From sale of land or building or both (fill up details separately for each property)    |   |   |                             |                  |                     |                     |          |  |
|  | a   | I   | Full value of consideration received/receivable   |                             |                  | ai                  |                     |          |  |
|  |   | ii  | Value of property as per stamp valuation authority  |                             |                  | aii                 |                     |          |  |
|  | b   | iii   | Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.05 times (ai), take this figure as (ai), or else take (aii)] |                             |                  | aiii                |                     |          |  |
|  |   | Deductions under section 48   |   |                             |                  |                     |                     |          |  |
|  | b   | I   | Cost of acquisition with indexation   |                             |                  | bi                  |                     |          |  |
|  |   | ii  | Cost of Improvement with indexation   |                             |                  | bii                 |                     |          |  |
|  |   | iii   | Expenditure wholly and exclusively in connection with transfer  |                             |                  | biii                |                     |          |  |
|  |   | iv  | Total (bi + bii + biii)   |                             |                  | biv                 |                     |          |  |
|  | c   | Balance (aiii – biv)  |   |                             |                  |                     | 1c                  |          |  |
|  | d   | Deduction under section 54D/54EC/54G/54GA (Specify details in item D below)   |   |                             |                  |                     | 1d                  |          |  |
|  | e   | Long-term Capital Gains on Immovable property (1c - 1d)   |   |                             |                  |                     |                     | B1e      |  |
|  | f   | In case of transfer of immovable property, please furnish the following details (see note)  |   |                             |                  |                     |                     |          |  |
|  |   | S.No.   | Name of buyer(s)  | PAN/Aadhaar No. of buyer(s) | Percentage share | Amount              | Address of property | Pin code |  |
|  |   | NOTE ► Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents.<br>In case of more than one buyer, please indicate the respective percentage share and amount. |   |                             |                  |                     |                     |          |  |
|  | 2 From slump sale   |   |   |                             |                  |                     |                     |          |  |
|  | a   | Full value of consideration   |   |                             | 2a               | (5 of Form 3CEA)    |                     |          |  |
|  | b   | Net worth of the under taking or division   |   |                             | 2b               | (6(e) of Form 3CEA) |                     |          |  |
|  | c   | Balance (2a – 2b)   |   |                             | 2c               |                     |                     |          |  |
|  | d   | Deduction u/s 54EC  |   |                             | 2d               |                     |                     |          |  |
|  | e   | Long term capital gains from slump sale (2c-2d)   |   |                             |                  |                     |                     | B2e      |  |
|  | 3 From sale of bonds or debenture (other than capital indexed bonds issued by Government) |   |   |                             |                  |                     |                     |          |  |
|  | a   | Full value of consideration   |   |                             | 3a               |                     |                     |          |  |
|  | b   | Deductions under section 48   |   |                             |                  |                     |                     |          |  |
|  | b   | I   | Cost of acquisition without indexation  |                             |                  | bi                  |                     |          |  |
| ii   |   | Cost of improvement without indexation  |   |                             | bii              |                     |                     |          |  |
| iii  |   | Expenditure wholly and exclusively in connection with transfer  |   |                             | biii             |                     |                     |          |  |
| iv   |   | Total (bi + bii + biii)   |   |                             | biv              |                     |                     |          |  |
| c  | LTCG on bonds or debenture (3a – 3biv)  |   |   |                             |                  |                     | B3c                 |          |  |
| 4 From sale of listed securities (other than a unit) or zero coupon bonds where proviso under section 112(1) is applicable   |   |   |   |                             |                  |                     |                     |          |  |
| a  | Full value of consideration   |   |   | 4a                          |                  |                     |                     |          |  |
| b  | Deductions under section 48   |   |   |                             |                  |                     |                     |          |  |
| b  | i   | Cost of acquisition without indexation  |   |                             | bi               |                     |                     |          |  |
|  | ii  | Cost of improvement without indexation  |   |                             | bii              |                     |                     |          |  |
|  | iii   | Expenditure wholly and exclusively in connection with transfer  |   |                             | biii             |                     |                     |          |  |
|  | iv  | Total (bi + bii + biii)   |   |                             | biv              |                     |                     |          |  |
| c  | Long-term Capital Gains on assets at B4 above (4a – 4biv)                                 |   |   |                             |                  |                     | B4c                 |          |  |
| 5 From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A   |   |   |   |                             |                  |                     |                     |          |  |
| Long-term Capital Gains on sale of capital assets at B5 above ) (Column 14 of schedule 112A)   |   |   |   |                             |                  | B5                  |                     |          |  |
| 6 For NON-RESIDENTS- from sale of shares or debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)  |   |   |   |                             |                  |                     |                     |          |  |
| LTCG on share or debenture computed without indexation benefit   |   |   |   |                             |                  | B6                  |                     |          |  |
| 7 For NON-RESIDENTS- from sale of, (i) unlisted securities as per sec. 112(1)(c), (ii) units referred in sec. 115AB, (iii) bonds or GDR as referred in sec. 115AC, (iv) securities by FII as referred to in sec. 115AD |   |   |   |                             |                  |                     |                     |          |  |
| a  | i   | In case securities sold include shares of a company other than quoted shares, enter the following details   |   |                             |                  |                     |                     |          |  |
|  | a   | Full value of consideration received/receivable in respect of unquoted shares   |   |                             | ia               |                     |                     |          |  |
|  | b   | Fair market value of unquoted shares determined in the prescribed manner  |   |                             | ib               |                     |                     |          |  |





|    |  |   |      |            |  |  |  |      |  |
|----|--|---|------|------------|--|--|--|------|--|
|    | a  | Total amount of LTCG not chargeable to tax in India as per DTAA                   |      |            |  |  |  | B12a |  |
|    | b  | Total amount of LTCG chargeable to tax at special rates in India as per DTAA      |      |            |  |  |  | B12b |  |
| 13 | Total long term capital gain] [B1e + B2e + B3c + B4c + B5 + B6 + B7c + B8 + B9f+ B10+B11-B12a]   |   |      |            |  |  |  | B13  |  |
| C  | Income chargeable under the head "CAPITAL GAINS" (A10+ B13) (take B13 as nil, if loss)   |   |      |            |  |  |  | C    |  |
| D  | Information about deduction claimed against Capital Gains  |   |      |            |  |  |  |      |  |
| 1  | In case of deduction u/s 54D/54EC/54G/54GA give following details  |   |      |            |  |  |  |      |  |
|    | a  | Deduction claimed u/s 54D   |      |            |  |  |  |      |  |
|    | i  | Date of acquisition of original asset   | ai   | dd/mm/yyyy |  |  |  |      |  |
|    | ii   | Cost of purchase/ construction of new land or building for industrial undertaking | aii  |            |  |  |  |      |  |
|    | iii  | Date of purchase of new land or building  | aiii | dd/mm/yyyy |  |  |  |      |  |
|    | iv   | Amount deposited in Capital Gains Accounts Scheme before due date                 | aiv  |            |  |  |  |      |  |
|    | v  | Amount of deduction claimed   | av   |            |  |  |  |      |  |
|    | b  | Deduction claimed u/s 54EC  |      |            |  |  |  |      |  |
|    | i  | Date of transfer of original asset  | bi   | dd/mm/yyyy |  |  |  |      |  |
|    | ii   | Amount invested in specified/notified bonds                                       | bii  |            |  |  |  |      |  |
|    | iii  | Date of investment  | biii | dd/mm/yyyy |  |  |  |      |  |
|    | iv   | Amount of deduction claimed   | biv  |            |  |  |  |      |  |
|    | c  | Deduction claimed u/s 54G   |      |            |  |  |  |      |  |
|    | i  | Date of transfer of original asset  | ci   | dd/mm/yyyy |  |  |  |      |  |
|    | ii   | Cost and expenses incurred for purchase or construction of new asset              | cii  |            |  |  |  |      |  |
|    | iii  | Date of purchase/construction of new asset in an area other than urban area       | ciii | dd/mm/yyyy |  |  |  |      |  |
|    | iv   | Amount deposited in Capital Gains Accounts Scheme before due date                 | civ  |            |  |  |  |      |  |
|    | v  | Amount of deduction claimed   | cv   |            |  |  |  |      |  |
|    | d  | Deduction claimed u/s 54GA  |      |            |  |  |  |      |  |
|    | i  | Date of transfer of original asset from urban area                                | di   | dd/mm/yyyy |  |  |  |      |  |
|    | ii   | Cost and expenses incurred for purchase or construction of new asset              | dii  |            |  |  |  |      |  |
|    | iii  | Date of purchase/construction of new asset in SEZ                                 | diii | dd/mm/yyyy |  |  |  |      |  |
|    | iv   | Amount deposited in Capital Gains Accounts Scheme before due date                 | dvi  |            |  |  |  |      |  |
|    | v  | Amount of deduction claimed   | dv   |            |  |  |  |      |  |
|    | e  | Total deduction claimed (1a + 1b + 1c + 1d)                                       |      |            |  |  |  | e    |  |
| E  | Set-off of current year capital losses with current year capital gains (excluding amounts included in A9 & B12 which is chargeable under DTAA) |   |      |            |  |  |  |      |  |

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

|  |   |  |  |  |                  |                      |                        |                       |                     |  |
|--|---|--|--|--|------------------|----------------------|------------------------|-----------------------|---------------------|--|
| vii  | 20%   | $B1e^{*+}$<br>$B2e^{*+}+B3c^{*+} B6^{*+}$<br>$B9e^{*+} B10^{*+}$<br>$B11b^{*}$ |  |  |                  |                      |                        |                       |                     |  |
| viii   | DTAA rates  | <b>B12b</b>  |  |  |                  |                      |                        |                       |                     |  |
| ix   | Total loss set off (ii + iii + iv + v + vi+vii+viii)  |  |  |  |                  |                      |                        |                       |                     |  |
| x  | Loss remaining after set off (i – ix)   |  |  |  |                  |                      |                        |                       |                     |  |
| The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A8) as reduced by the amount of STCG not chargeable to tax or chargeable at special rates as per DTAA, which is included therein, if any.  |   |  |  |  |                  |                      |                        |                       |                     |  |
| The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B11) as reduced by the amount of LTCG not chargeable to tax or chargeable at special rates as per DTAA, which is included therein, if any. |   |  |  |  |                  |                      |                        |                       |                     |  |
| <b>F</b>   | <b>Information about accrual/receipt of capital gain</b>  |  |  |  |                  |                      |                        |                       |                     |  |
|  | Type of Capital gain / Date   |  |  |  | Upto 15/6<br>(i) | 16/6 to 15/9<br>(ii) | 16/9 to 15/12<br>(iii) | 16/12 to 15/3<br>(iv) | 16/3 to 31/3<br>(v) |  |
| 1  | Short-term capital gains taxable at the rate of 15%<br><i>Enter value from item 5v of schedule BFLA, if any.</i>      |  |  |  |                  |                      |                        |                       |                     |  |
| 2  | Short-term capital gains taxable at the rate of 30%<br><i>Enter value from item 5vi of schedule BFLA, if any.</i>     |  |  |  |                  |                      |                        |                       |                     |  |
| 3  | Short-term capital gains taxable at applicable rates<br><i>Enter value from item 5vii of schedule BFLA, if any.</i>   |  |  |  |                  |                      |                        |                       |                     |  |
| 4  | Short-term capital gains taxable at DTAA rates<br><i>Enter value from item 5viii of schedule BFLA, if any.</i>        |  |  |  |                  |                      |                        |                       |                     |  |
| 5  | Long- term capital gains taxable at the rate of 10%<br><i>Enter value from item 5ix of schedule BFLA, if any.</i>     |  |  |  |                  |                      |                        |                       |                     |  |
| 6  | Long- term capital gains taxable at the rate of 20%<br><i>Enter value from item 5x of schedule BFLA, if any.</i>      |  |  |  |                  |                      |                        |                       |                     |  |
| 7  | Long- term capital gains taxable at the rate DTAA rates<br><i>Enter value from item 5xi of schedule BFLA, if any.</i> |  |  |  |                  |                      |                        |                       |                     |  |





**Schedule OS** Income from other sources

| 1       |   | Gross Income chargeable to tax at normal applicable rates (1a+ 1b+ 1c+ 1d + 1e) |        | 1 |
|---------|---|---|--------|---|
| a       | Dividends, Gross (not exempt u/s. 10(34) and u/s. 10(35))   | 1a  |        |   |
| b       | Interest, Gross (bi + bii + biii + biv+bv)  | 1b  |        |   |
| i       | From Savings Bank   | bi  |        |   |
| ii      | From Deposits (Bank/ Post Office/ Co-operative) Society/)   | bii   |        |   |
| iii     | From Income-tax Refund  | biii  |        |   |
| iv      | In the nature of Pass through income/ loss  | biv   |        |   |
| v       | Others  | bv  |        |   |
| c       | Rental income from machinery, plants, buildings, etc., Gross  | 1c  |        |   |
| d       | Income of the nature referred to in section 56(2)(x) which is chargeable to tax (di + dii + diii + div + dv)                                  | 1d  |        |   |
| i       | Aggregate value of sum of money received without consideration  | di  |        |   |
| ii      | In case immovable property is received without consideration, stamp duty value of property  | dii   |        |   |
| iii     | In case immovable property is received for inadequate consideration, stamp duty value of property in excess of such consideration             | diii  |        |   |
| iv      | In case any other property is received without consideration, fair market value of property   | div   |        |   |
| v       | In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration            | dv  |        |   |
| e       | Any other income (please specify nature)  | 1e  |        |   |
| Sl. no. | Nature  |   | Amount |   |
| 1       |   |   |        |   |
| 2       |   |   |        |   |
|         | Rows can be added as required   |   |        |   |
| 2       |   | Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e related to sl. no. 1)   |        | 2 |
| a       | Income by way of winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB   | 2a  |        |   |
| b       | Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)  | 2b  |        |   |
| i       | Cash credits u/s 68   | bi  |        |   |
| ii      | Unexplained investments u/s 69  | bii   |        |   |
| iii     | Unexplained money etc. u/s 69A  | biii  |        |   |
| iv      | Undisclosed investments etc. u/s 69B  | biv   |        |   |
| v       | Unexplained expenditure etc. u/s 69C  | bv  |        |   |
| vi      | Amount borrowed or repaid on hundi u/s 69D  | bvi   |        |   |
| c       | Any other income chargeable at special rate (total of ci to cxix)   | 2c  |        |   |
| i       | Dividends received by non-resident (not being company) or foreign company chargeable u/s 115A(1)(a)(i)  | ci  |        |   |
| ii      | Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii)                                   | cii   |        |   |
| iii     | Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia)  | ciii  |        |   |
| iv      | Interest referred to in section 194LC - chargeable u/s 115A(1)(a)(iiaa)   | civ   |        |   |
| v       | Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab)   | cv  |        |   |
| vi      | Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)   | cvi   |        |   |
| vii     | Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii)   | cvii  |        |   |
| viii    | Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b) (A) & 115A(1)(b)(B) | cviii   |        |   |
| ix      | Income by way of interest or dividends from bonds or GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC               | cix   |        |   |

OTHER SOURCES



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

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

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

CURRENT YEAR LOSS ADJUSTMENT



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

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

BROUGHT FORWARD LOSS ADJUSTMENT



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

| Sl No | Assessment Year         | Depreciation                                      |  |  | Allowance under section 35(4)                  |   |  |
|-------|-------------------------|---|--|--|--|---|--|
|       |                         | Amount of brought forward unabsorbed depreciation | Amount of depreciation set-off against the current year income | Balance carried forward to the next year | Amount of brought forward unabsorbed allowance | Amount of allowance set-off against the current year income | Balance Carried forward to the next year |
| (1)   | (2)                     | (3)   | (4)  | (5)                                      | (6)  | (7)   | (8)                                      |
| i     | Current Assessment Year |   |  |  |  |   |  |
| ii    |                         |   |  |  |  |   |  |
| iii   |                         |   |  |  |  |   |  |
| iv    |                         |   |  |  |  |   |  |
| v     | <b>Total</b>            |   | (3xvi of BFLA)   |  |  | (4xvi of BFLA)  |  |

**Schedule ICDS Effect of Income Computation Disclosure Standards on profit**

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

**Schedule 10AA Deduction under section 10AA**

| DEDUCTION U/S 10AA   | Deductions in respect of units located in Special Economic Zone |                  |  |    |   |
|--|---|------------------|--|----|---|
|  | Sl  | Undertaking      | Assessment year in which unit begins to manufacture/produce/provide services | Sl | Amount of deduction                                   |
|  | a   | Undertaking No.1 |  | a  | (item 17 of Annexure A of Form 56F for Undertaking 1) |
|  | b   | Undertaking No.2 |  | b  | (item 17 of Annexure A of Form 56F for Undertaking 2) |
| c  | <b>Total deduction under section 10AA (a + b + c + d)</b>       |                  |  |    | c   |
| Note : In case deduction is claimed u/s 10AA, please fill sl no "B" of schedule DI |   |                  |  |    |   |

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

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

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

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

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

**Schedule RA** Details of donations to research associations etc. [deduction under sections 35(1)(ii) or 35(1)(ia) or 35(1)(iii) or 35(2AA)]

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

**Schedule 80-IA** Deductions under section 80-IA

|          |  |    |                   |  |  |
|----------|--|----|-------------------|--|--|
| <b>a</b> | Deduction in respect of profits of an enterprise referred to in section 80-IA(4)(i) [Infrastructure facility]      | a1 | Undertaking no. 1 | (item 30 of Form 10CCB of the undertaking) |  |
|          |  | a2 | Undertaking no. 2 | (item 30 of Form 10CCB of the undertaking) |  |
| <b>b</b> | Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(ii) [Telecommunication services] | b1 | Undertaking no. 1 | (item 30 of Form 10CCB of the undertaking) |  |
|          |  | b2 | Undertaking no. 2 | (item 30 of Form 10CCB of the undertaking) |  |
| <b>c</b> | Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(iii) [Industrial park and SEZs]  | c1 | Undertaking no. 1 | (item 30 of Form 10CCB of the undertaking) |  |
|          |  | c2 | Undertaking no. 2 | (item 30 of Form 10CCB of the undertaking) |  |
| <b>d</b> | Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(iv) [Power]                      | d1 | Undertaking no. 1 | (item 30 of Form 10CCB of the undertaking) |  |
|          |  | d2 | Undertaking no. 2 | (item 30 of Form 10CCB of the undertaking) |  |

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

**Schedule 80-IB Deductions under section 80-IB**

|   |  |    |                   |   |   |
|---|--|----|-------------------|---|---|
| a | Deduction in respect of industrial undertaking located in Jammu & Kashmir or Ladakh [Section 80-IB(4)]   | a1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking)     |   |
|   |  | a2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking)     |   |
| b | Deduction in respect of industrial undertaking located in industrially backward states specified in Eighth Schedule [Section 80-IB(4)]   | b1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking)     |   |
|   |  | b2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking)     |   |
| c | Deduction in respect of industrial undertaking located in industrially backward districts [Section 80-IB(5)]   | c1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking)     |   |
|   |  | c2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking)     |   |
| d | Deduction in the case of multiplex theatre [Section 80-IB(7A)]   | d1 | Undertaking no. 1 | (10(v) of Form 10CCBA of the undertaking) |   |
|   |  | d2 | Undertaking no. 2 | (10(v) of Form 10CCBA of the undertaking) |   |
| e | Deduction in the case of convention centre [Section 80-IB(7B)]   | e1 | Undertaking no. 1 | (10(v) of Form 10CCBB of the undertaking) |   |
|   |  | e2 | Undertaking no. 2 | (10(v) of Form 10CCBB of the undertaking) |   |
| f | Deduction in the case of undertaking which begins commercial production or refining of mineral oil [Section 80-IB(9)]  | f1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking)     |   |
|   |  | f2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking)     |   |
| g | Deduction in the case of an undertaking developing and building housing projects [Section 80-IB(10)]   | g1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking)     |   |
|   |  | g2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking)     |   |
| h | Deduction in the case of an undertaking operating a cold chain facility [Section 80-IB(11)]  | h1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking)     |   |
|   |  | h2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking)     |   |
| i | Deduction in the case of an undertaking engaged in processing, preservation and packaging of fruits, vegetables, meat, meat products, poultry, marine or dairy products [Section 80-IB(11A)] | i1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking)     |   |
|   |  | i2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking)     |   |
| j | Deduction in the case of an undertaking engaged in integrated business of handling, storage and transportation of food grains [Section 80-IB(11A)]   | j1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking)     |   |
|   |  | j2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking)     |   |
| k | Deduction in the case of an undertaking engaged in operating and maintaining a rural hospital [Section 80-IB(11B)]   | k1 | Undertaking no. 1 | (11(v) of Form 10CCBC)                    |   |
|   |  | k2 | Undertaking no. 2 | (11(v) of Form 10CCBC)                    |   |
| l | Deduction in the case of an undertaking engaged in operating and maintaining a hospital in any area, other than excluded area [Section 80-IB(11C)]   | l1 | Undertaking no. 1 | (11(d) of Form 10CCBD)                    |   |
|   |  | l2 | Undertaking no. 2 | (11(d) of Form 10CCBD)                    |   |
| m | Total deduction under section 80-IB (Total of a1 to l2)  |    |                   |   | m |

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

|                     |   |   |    |                   |                                       |  |
|---------------------|---|---|----|-------------------|---------------------------------------|--|
| DEDUCTION U/S 80-IC | a | Deduction in respect of undertaking located in Sikkim           | a1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) |  |
|                     |   |   | a2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) |  |
|                     | b | Deduction in respect of undertaking located in Himachal Pradesh | b1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) |  |
|                     |   |   | b2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) |  |
|                     | c | Deduction in respect of undertaking located in Uttaranchal      | c1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) |  |
|                     |   |   | c1 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) |  |
|                     | d | Deduction in respect of undertaking located in North-East       |    |                   |                                       |  |

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

**Schedule 80P Deductions under section 80P**

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

**Schedule VI-A Deductions under Chapter VI-A**

|                  |   |  |        |                       |           |                       |
|------------------|---|--|--------|-----------------------|-----------|-----------------------|
| TOTAL DEDUCTIONS | 1 | Part B- Deduction in respect of certain payments   |        |                       |           |                       |
|                  |   | Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 30.06.2020 for the purpose of claiming any deduction under Part B of Chapter VI-A? (If yes, please fill sl no "A" of schedule DI) |        |                       | [Yes/ No] |                       |
|                  |   | a  | 80G    | b                     | 80GGA     |                       |
|                  |   | c  | 80GGC  |                       |           |                       |
|                  |   | Total Deduction under Part B (a + b + c)   |        |                       | 1         |                       |
|                  | 2 | Part C- Deduction in respect of certain incomes  |        |                       |           |                       |
|                  |   | d  | 80-IA  | (f of Schedule 80-IA) | e         | 80-IAB                |
|                  |   | f  | 80-IAC |                       | g         | 80-IB                 |
|                  |   |  |        |                       |           | (m of Schedule 80-IB) |

|          |  |                |                                      |          |                     |                                      |          |  |
|----------|--|----------------|--------------------------------------|----------|---------------------|--------------------------------------|----------|--|
|          | <b>h</b>   | <b>80-IBA</b>  |                                      | <b>i</b> | <b>80-IC/ 80-IE</b> | <i>(e of Schedule 80-IC/ 80-IE)</i>  |          |  |
|          | <b>j</b>   | <b>80JJA</b>   |                                      | <b>k</b> | <b>80JJAA</b>       |                                      |          |  |
|          | <b>l</b>   | <b>80LA(1)</b> | <i>(9 of Annexure to Form 10CCF)</i> | <b>m</b> | <b>80LA(1A)</b>     | <i>(9 of Annexure to Form 10CCF)</i> |          |  |
|          | <b>n</b>   | <b>80P</b>     |                                      |          |                     |                                      |          |  |
|          | <b>Total Deduction under Part C (total of d to n )</b> |                |                                      |          |                     |                                      | <b>2</b> |  |
| <b>3</b> | <b>Total deductions under Chapter VI-A (1 + 2)</b>     |                |                                      |          |                     |                                      | <b>3</b> |  |

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

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

**Schedule AMTC** Computation of tax credit under section 115JD

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

**Schedule SI** Income chargeable to tax at special rates [Please see instructions for section and rate of tax]

| Sl No        | Section/Description  | <input type="checkbox"/> | Special rate (%) | Income (i)                      | Tax thereon (ii) |
|--------------|--|--------------------------|------------------|---------------------------------|------------------|
|              |  |                          |                  |                                 |                  |
| 1            | 111A or section 115AD(1)(ii)- Proviso (STCG on shares/equity oriented MF on which STT paid)        | <input type="checkbox"/> | 15               | (part of 5vi of schedule BFLA)  |                  |
| 2            | 115AD (STCG for FIIs on securities where STT not paid)   | <input type="checkbox"/> | 30               | (part of 5vii of schedule BFLA) |                  |
| 3            | 112 proviso (LTCG on listed securities/ units without indexation)                                  | <input type="checkbox"/> | 10               | (part of 5x of schedule BFLA)   |                  |
| 4            | 112(1)(c)(iii) (LTCG for non-resident on unlisted securities)                                      | <input type="checkbox"/> | 10               | (part of 5xof schedule BFLA)    |                  |
| 5            | 115AB (LTCG for non-resident on units referred in section115AB)                                    | <input type="checkbox"/> | 10               | (part of 5x of schedule BFLA)   |                  |
| 6            | 115AC (LTCG for non-resident on bonds/GDR)   | <input type="checkbox"/> | 10               | (part of 5x of schedule BFLA)   |                  |
| 7            | 115AD (LTCG for FII on securities)   | <input type="checkbox"/> | 10               | (part of 5x of schedule BFLA)   |                  |
| 8            | 112 (LTCG on others)   | <input type="checkbox"/> | 20               | (5xi of schedule BFLA)          |                  |
| 9            | 112A or section 115AD(1)(b)(iii)-Proviso (LTCG on sale of shares                                   | <input type="checkbox"/> | 10               | (B5f and B8f of schedule CG)    |                  |
| 10           | STCG chargeable at special rates in India as per DTAA  |                          |                  | (part of 5ix of schedule BFLA)  |                  |
| 11           | LTCG Chargeable at special rates in India as per DTAA  | <input type="checkbox"/> |                  | (part of 5xii of schedule BFLA) |                  |
| 12           | 115B (Profits and gains of life insurance business)  | <input type="checkbox"/> | 12.50            | (part of 4b of schedule BP)     |                  |
| 13           | 115AC (Income of a non-resident from bonds or GDR purchased in foreign currency)                   | <input type="checkbox"/> | 10               | (part of 1fii of schedule OS)   |                  |
| 14           | 115BB (Winnings from lotteries, puzzles, races, games etc.)  | <input type="checkbox"/> | 30               | (2a of schedule OS)             |                  |
| 15           | 115BBDA (Dividend income from domestic company exceeding Rs.10 lakh)                               | <input type="checkbox"/> | 10               | (2dxv of schedule OS)           |                  |
| 16           | 115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D)   | <input type="checkbox"/> | 60               | (2b of schedule OS)             |                  |
| 17           | 115BBF (Tax on income from patent)   |                          |                  |                                 |                  |
|              | a Income under head business or profession   | <input type="checkbox"/> | 10               | (3d of schedule BP)             |                  |
|              | b Income under head other sources  | <input type="checkbox"/> | 10               | (2dxvi of schedule OS)          |                  |
| 18           | 115BBG (Tax on income from transfer of carbon credits)   |                          |                  |                                 |                  |
|              | a Income under head business or profession   | <input type="checkbox"/> | 10               | (8e of schedule BP)             |                  |
|              | b Income under head other sources  | <input type="checkbox"/> | 10               | (2dxvii of schedule OS)         |                  |
| 19           | 115A(1)(b) (A) & 115A(1)(b)(B) (Income of a non-resident from Royalty)                             | <input type="checkbox"/> | 10               | (part of 2dviii of schedule OS) |                  |
| 20           | Income from other sources chargeable at special rates in India as per DTAA                         | <input type="checkbox"/> |                  | (part of 2f of schedule OS)     |                  |
| 21           | Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15%                      | <input type="checkbox"/> | 15               | (part of 5vi of schedule BFLA)  |                  |
| 22           | Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30%                      | <input type="checkbox"/> | 30               | (part of 5vii of schedule BFLA) |                  |
| 23           | Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%                       | <input type="checkbox"/> | 10               | (part of 5x of schedule BFLA)   |                  |
| 24           | Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% - u/s other than 112A | <input type="checkbox"/> | 10               | (part of 5ix of schedule BFLA)  |                  |
| 25           | Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20%                       | <input type="checkbox"/> | 20               | (part of 5xi of schedule BFLA)  |                  |
| 26           | Pass through income in the nature of income from other source chargeable at special rates          | <input type="checkbox"/> |                  | (2e of schedule OS)             |                  |
| <b>Total</b> |  |                          |                  |                                 |                  |

**Schedule IF** Information regarding partnership firms in which you are partner

| Sl. No. | Name of the Firm | PAN of the firm | Whether the firm is liable for audit? (Yes/No) | Whether section 92E is applicable to firm? (Yes/ No) | Percentage Share in the profit of the firm | Capital balance on 31 <sup>st</sup> March in the firm |    |
|---------|------------------|-----------------|--|--|--|---|----|
|         |                  |                 |  |  |  | Amount of share in the profit                         |    |
|         |                  |                 |  |  |  | i   | ii |
| 1       |                  |                 |  |  |  |   |    |
| 2       |                  |                 |  |  |  |   |    |
| 3       |                  |                 |  |  |  |   |    |
| 4       | <b>Total</b>     |                 |  |  |  |   |    |

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

| Sl. No. | Description   | Amount |  |
|---------|---|--------|--|
|         |   | 1      |  |
|         |   | 2      |  |
| 1       | Interest income   |        |  |
| 2       | Dividend income   |        |  |
| 3       | i Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules) | i      |  |



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

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

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

|  |  |  |  |    |                             |               |  |  |
|--|--|--|--|----|-----------------------------|---------------|--|--|
|  |  |  |  | iv | Income claimed to be exempt |               |  |  |
|  |  |  |  |    | a                           | u/s 10(23FBB) |  |  |
|  |  |  |  |    | b                           | u/s .....     |  |  |
|  |  |  |  |    | c                           | u/s .....     |  |  |

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

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

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

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

| Schedule TR                           |   | Details Summary of tax relief claimed for taxes paid outside India (available only in case of resident) |                                |  |  |  |
|---------------------------------------|---|---|--------------------------------|--|--|--|
| TAX RELIEF FOR TAX PAID OUTSIDE INDIA | 1 | Details of Tax relief claimed   |                                |  |  |  |
|                                       |   | Country Code  | Taxpayer Identification Number | Total taxes paid outside India (total of (c) of Schedule FSI in respect of each country) | Total tax relief available (total of (e) of Schedule FSI in respect of each country) | Section under which relief claimed (specify 90, 90A or 91) |
|                                       |   | (a)   | (b)                            | (c)  | (d)  | (e)  |
|                                       |   |   |                                |  |  |  |
|                                       |   |   |                                |  |  |  |

|   |  |                        |  |
|---|--|------------------------|--|
|   | <b>Total</b>   |                        |  |
| 2   | Total Tax relief available in respect of country where DTAA is applicable (section 90/90A) (Part of total of 1(d))   |                        | 2  |
| 3   | Total Tax relief available in respect of country where DTAA is not applicable (section 91) (Part of total of 1(d))   |                        | 3  |
| 4   | Whether any tax paid outside India, on which tax relief was allowed in India, has been refunded/credited by the foreign tax authority during the year? If yes, provide the details below |                        | 4  |
|   | a  | Amount of tax refunded | b  |
|   |  |                        | Assessment year in which tax relief allowed in India |
| <b>NOTE</b> ▶ Please refer to the instructions for filling out this schedule. |  |                        |  |

**Schedule FA Details of Foreign Assets and Income from any source outside India**

| A1 Details of Foreign Depository Accounts held (including any beneficial interest) at any time during the relevant accounting period                               |                       |              |  |                                  |  |                  |   |   |  |   |  |  |
|--|-----------------------|--------------|--|----------------------------------|--|------------------|---|---|--|---|--|--|
| SI No  | Country name          | Country code | Name of financial institution                                  | Address of financial institution | ZIP code   | Account number   | Status  | Account opening date  | Peak balance during the period             | Closing balance                           | Gross interest paid/credited to the account during the period  |  |
| (1)  | (2)                   | (3)          | (4)  | (5)                              | (6)  | (7)              | (8)   | (9)   | (10)                                       | (11)                                      | (12)   |  |
| (i)  |                       |              |  |                                  |  |                  |   |   |  |   |  |  |
| (ii)   |                       |              |  |                                  |  |                  |   |   |  |   |  |  |
| A2 Details of Foreign Custodial Accounts held (including any beneficial interest) at any time during the relevant accounting period                                |                       |              |  |                                  |  |                  |   |   |  |   |  |  |
| SI No  | Country name          | Country code | Name of financial institution                                  | Address of financial institution | ZIP code   | Account number   | Status  | Account opening date  | Peak balance during the period             | Closing balance                           | Gross amount paid/credited to the account during the period (drop down to be provided specifying nature of amount viz. interest/dividend/proceeds from sale or redemption of financial assets/ other income) |  |
| (1)  | (2)                   | (3)          | (4)  | (5)                              | (6)  | (7)              | (8)   | (9)   | (10)                                       | (11)                                      | (12)   |  |
| (i)  |                       |              |  |                                  |  |                  |   |   |  |   |  |  |
| (ii)   |                       |              |  |                                  |  |                  |   |   |  |   |  |  |
| A3 Details of Foreign Equity and Debt Interest held (including any beneficial interest) in any entity at any time during the relevant accounting period            |                       |              |  |                                  |  |                  |   |   |  |   |  |  |
| SI No  | Country name          | Country code | Name of entity   | Address of entity                | ZIP code   | Nature of entity | Date of acquiring the interest                    | Initial value of the investment   | Peak value of investment during the period | Closing value                             | Total gross amount paid/credited with respect to the holding during the period   | Total gross proceeds from sale or redemption of investment during the period |
| (1)  | (2)                   | (3)          | (4)  | (5)                              | (6)  | (7)              | (8)   | (9)   | (10)                                       | (11)                                      | (12)   | (13)   |
| (i)  |                       |              |  |                                  |  |                  |   |   |  |   |  |  |
| (ii)   |                       |              |  |                                  |  |                  |   |   |  |   |  |  |
| A4 Details of Foreign Cash Value Insurance Contract or Annuity Contract held (including any beneficial interest) at any time during the relevant accounting period |                       |              |  |                                  |  |                  |   |   |  |   |  |  |
| SI No  | Country name          | Country code | Name of financial institution in which insurance contract held | Address of financial institution | ZIP code   | Date of contract | The cash value or surrender value of the contract | Total gross amount paid/credited with respect to the contract during the period |  |   |  |  |
| (1)  | (2)                   | (3)          | (4)  | (5)                              | (6)  | (7)              | (8)   | (9)   |  |   |  |  |
| (i)  |                       |              |  |                                  |  |                  |   |   |  |   |  |  |
| (ii)   |                       |              |  |                                  |  |                  |   |   |  |   |  |  |
| B Details of Financial Interest in any Entity held (including any beneficial interest) at any time during the relevant accounting period                           |                       |              |  |                                  |  |                  |   |   |  |   |  |  |
| SI No  | Country Name and code | Zip Code     | Nature of entity   | Name and Address of the Entity   | Nature of Interest-Direct/Beneficial owner/Beneficiary | Date since held  | Total Investment (at cost) (in rupees)            | Income accrued from such Interest   | Nature of Income                           | Income taxable and offered in this return |  |  |
|  |                       |              |  |                                  |  |                  |   |   |  | Amount                                    | Schedule where offered   | Item number of schedule  |
| (1)  | (2a)                  | (2b)         | (3)  | (4)                              | (5)  | (6)              | (7)   | (8)   | (9)  | (10)                                      | (11)   | (12)   |
| (i)  |                       |              |  |                                  |  |                  |   |   |  |   |  |  |
| (ii)   |                       |              |  |                                  |  |                  |   |   |  |   |  |  |
| C Details of Immovable Property held (including any beneficial interest) at any time during the relevant accounting period   |                       |              |  |                                  |  |                  |   |   |  |   |  |  |
| SI No  | Country               | ZIP          | Address  | Ownership-                       | Date of  | Total Investment | Income  | Nature of   | Income taxable and offered in this return  |   |  |  |

DETAILS OF FOREIGN ASSETS

|      | Name and code | code | of the Property | Direct/ Beneficial owner/ Beneficiary | acquisition | (at cost) (in rupees) | derived from the property | Income | Amount | Schedule where offered | Item number of schedule |
|------|---------------|------|-----------------|---------------------------------------|-------------|-----------------------|---------------------------|--------|--------|------------------------|-------------------------|
| (1)  | (2a)          | (2b) | (3)             | (4)                                   | (5)         | (6)                   | (7)                       | (8)    | (9)    | (10)                   | (11)                    |
| (i)  |               |      |                 |                                       |             |                       |                           |        |        |                        |                         |
| (ii) |               |      |                 |                                       |             |                       |                           |        |        |                        |                         |

**D Details of any other Capital Asset held (including any beneficial interest) at any time during the relevant accounting period**

| SI No | Country Name and code | Zip Code | Nature of Asset | Ownership-Direct/ Beneficial owner/ Beneficiary | Date of acquisition | Total Investment (at cost) (in rupees) | Income derived from the asset | Nature of Income | Income taxable and offered in this return |                        |                         |
|-------|-----------------------|----------|-----------------|---|---------------------|--|-------------------------------|------------------|---|------------------------|-------------------------|
|       |                       |          |                 |   |                     |  |                               |                  | Amount                                    | Schedule where offered | Item number of schedule |
| (1)   | (2a)                  | (2b)     | (3)             | (4)   | (5)                 | (6)                                    | (7)                           | (8)              | (9)                                       | (10)                   | (11)                    |
| (i)   |                       |          |                 |   |                     |  |                               |                  |   |                        |                         |
| (ii)  |                       |          |                 |   |                     |  |                               |                  |   |                        |                         |

**E Details of account(s) in which you have signing authority held (including any beneficial interest) at any time during the relevant accounting period and which has not been included in A to D above.**

| SI No | Name of the Institution in which the account is held | Address of the Institution | Zip Code | Name of the account holder | Account Number | Peak Balance/ Investment during the year (in rupees) | Whether income accrued is taxable in your hands? | If (7) is yes, Income accrued in the account | If (7) is yes, Income offered in this return |                        |                         |
|-------|--|----------------------------|----------|----------------------------|----------------|--|--|--|--|------------------------|-------------------------|
|       |  |                            |          |                            |                |  |  |  | Amount                                       | Schedule where offered | Item number of schedule |
| (1)   | (2)  | (3a)                       | (3b)     | (4)                        | (5)            | (6)  | (7)  | (8)  | (9)  | (10)                   | (11)                    |
| (i)   |  |                            |          |                            |                |  |  |  |  |                        |                         |
| (ii)  |  |                            |          |                            |                |  |  |  |  |                        |                         |

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

| SI No | Country Name and code | Zip Code | Name and address of the trust | Name and address of trustees | Name and address of Settlor | Name and address of Beneficiaries | Date since position held | Whether income derived is taxable in your hands? | If (8) is yes, Income derived from the trust | If (8) is yes, Income offered in this return |                        |                         |
|-------|-----------------------|----------|-------------------------------|------------------------------|-----------------------------|-----------------------------------|--------------------------|--|--|--|------------------------|-------------------------|
|       |                       |          |                               |                              |                             |                                   |                          |  |  | Amount                                       | Schedule where offered | Item number of schedule |
| (1)   | (2a)                  | (2b)     | (3)                           | (4)                          | (5)                         | (6)                               | (7)                      | (8)  | (9)  | (10)   | (11)                   | (12)                    |
| (i)   |                       |          |                               |                              |                             |                                   |                          |  |  |  |                        |                         |
| (ii)  |                       |          |                               |                              |                             |                                   |                          |  |  |  |                        |                         |

**G Details of any other income derived from any source outside India which is not included in,- (i) items A to F above and, (ii) income under the head business or profession**

| SI No | Country Name and code | Zip Code | Name and address of the person from whom derived | Income derived | Nature of income | Whether taxable in your hands? | If (6) is yes, Income offered in this return |                        |                         |
|-------|-----------------------|----------|--|----------------|------------------|--------------------------------|--|------------------------|-------------------------|
|       |                       |          |  |                |                  |                                | Amount                                       | Schedule where offered | Item number of schedule |
| (1)   | (2a)                  | (2b)     | (3)  | (4)            | (5)              | (6)                            | (7)  | (8)                    | (9)                     |
| (i)   |                       |          |  |                |                  |                                |  |                        |                         |
| (ii)  |                       |          |  |                |                  |                                |  |                        |                         |

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

**Schedule GST INFORMATION REGARDING TURNOVER/GROSS RECEIPT REPORTED FOR GST**

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

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

| <b>Schedule DI Details of investments</b>  |  |   |  |
|--|--|---|--|
| <b>A) Investment/ Deposit/ Payments for the purpose of claiming deduction under Chapter VIA</b>          |  |   |  |
| Section  | Eligible amount of deduction during FY 2019-20<br>(As per Schedule VIA- Part B- Deductions in respect of certain payments) | Deduction attributable to investment/expenditure made between 01.04.2020 to 30.06.2020<br>(Out of Col No.2) |  |
| (1)  | (2)  | (3)   |  |
| 80G  |  |   |  |
| 80GGA  |  |   |  |
| 80GGC  |  |   |  |
| <b>Total</b>   |  |   |  |
| <b>B)Eligible amount of deduction u/s 10AA</b>   |  |   |  |
| Undertaking as per schedule 10AA   | Amount of deduction as per schedule 10AA   | Date of letter of approval issued in accordance with the provisions of the SEZ Act, 2005                    | Is this the first year of claiming deduction u/s 10AA AND whether conditions have been complied between 01.04.2020 to 30.06.2020 |
| (1)  | (2)  | (3)   | (4)  |
| Undertaking 1  |  |   |  |
| Undertaking 2  |  |   |  |
| Undertaking 3  |  |   |  |
| <b>Total</b>   |  |   |  |
| <b>C) Payment/Acquisition/Purchase/Construction for the purpose of claiming deduction u/s 54 to 54GB</b> |  |   |  |
| <b>Long Term Capital Gain</b>  |  |   |  |
| Section  | Amount utilised out of Capital Gains account<br>(As per Sl. No B10a of Schedule CG)  | Amount utilised between 01.04.2020 to 30.06.2020  |  |
| (1)  | (2)  | (3)   |  |
| 54D  |  |   |  |
| 54G  |  |   |  |
| 54GA   |  |   |  |
| <b>Total</b>   |  |   |  |
| <b>Short Term Capital Gain</b>   |  |   |  |
| Section  | Amount utilised out of Capital Gains account<br>(As per Sl. No A7a of Schedule CG)   | Amount utilised between 01.04.2020 to 30.06.2020  |  |
| (1)  | (2)  | (3)   |  |
| 54D  |  |   |  |
| 54G  |  |   |  |
| 54GA   |  |   |  |
| <b>Total</b>   |  |   |  |

## PART-B

## Part B - TI

## Computation of total income

|              |   |   |  |  |              |            |
|--------------|---|---|--|--|--------------|------------|
| TOTAL INCOME | <b>1</b>  | <b>Income from house property ( 4 of Schedule-HP) (enter nil if loss)</b>   |  | <b>1</b>   |              |            |
|              | <b>2</b>  | <b>Profits and gains from business or profession</b>  |  |  |              |            |
|              |   | <b>i</b>  | <b>Profits and gains from business other than speculative business and specified business (A38 of Schedule BP)(enter nil if loss)</b>          | <b>2i</b>  |              |            |
|              |   | <b>ii</b>   | <b>Profits and gains from speculative business (3(ii) of table F of Schedule BP) (enter nil if loss and carry this figure to Schedule CFL)</b> | <b>2ii</b>   |              |            |
|              |   | <b>iii</b>  | <b>Profits and gains from specified business (3(iii) of table F of Schedule BP) (enter nil if loss and carry this figure to Schedule CFL)</b>  | <b>2iii</b>  |              |            |
|              |   | <b>iv</b>   | <b>Income chargeable to tax at special rate (3d, 3e and 3iv of Table F of Schedule BP)</b>   | <b>2iv</b>   |              |            |
|              |   | <b>v</b>  | <b>Total (2i + 2ii + 2iii + 2iv) (enter nil, if loss and carry this figure of loss to Schedule CYLA)</b>                                       |  | <b>2v</b>    |            |
|              | <b>3</b>  | <b>Capital gains</b>  |  |  |              |            |
|              |   | <b>a</b>  | <b>Short term</b>  |  |              |            |
|              |   |   | <b>i</b>   | <b>Short-term chargeable @ 15% (9ii of item E of schedule CG)</b>                                | <b>ai</b>    |            |
|              |   |   | <b>ii</b>  | <b>Short-term chargeable @ 30% (9iii of item E of schedule CG)</b>                               | <b>a ii</b>  |            |
|              |   |   | <b>iii</b>   | <b>Short-term chargeable at applicable rate (9iv of item E of schedule CG)</b>                   | <b>a iii</b> |            |
|              |   |   | <b>iv</b>  | <b>Short-term chargeable at special rates in India as per DTAA (9v of item E of Schedule CG)</b> | <b>a iv</b>  |            |
|              |   |   | <b>v</b>   | <b>Total Short-term (ai + a ii + a iii + a iv) (enter nil if loss)</b>                           |              | <b>3av</b> |
|              | <b>b</b>  | <b>Long-term</b>  |  |  |              |            |
|              |   | <b>i</b>  | <b>Long-term chargeable @ 10% (9vi of item E of Schedule CG)</b>   | <b>bi</b>  |              |            |
|              |   | <b>ii</b>   | <b>Long-term chargeable @ 20% (9vii of item E of Schedule CG)</b>  | <b>bii</b>   |              |            |
|              |   | <b>iii</b>  | <b>Long-term chargeable at special rates in India as per DTAA (9viii of item E of schedule CG)</b>   | <b>biii</b>  |              |            |
|              |   | <b>iv</b>   | <b>Total Long-term (bi + bii + biii) (enter nil if loss)</b>   | <b>biv</b>   |              |            |
|              | <b>c</b>  | <b>Total capital gains (3av + 3biv) (enter nil if loss)</b>   |  |  | <b>3c</b>    |            |
| <b>4</b>     | <b>Income from other sources</b>  |   |  |  |              |            |
|              | <b>a</b>  | <b>Net income from other sources chargeable to tax at normal applicable rates ( 6 of Schedule OS) (enter nil if loss)</b> | <b>4a</b>  |  |              |            |
|              | <b>b</b>  | <b>Income chargeable to tax at special rate (2 of Schedule OS)</b>  | <b>4b</b>  |  |              |            |
|              | <b>c</b>  | <b>Income from the activity of owning and maintaining race horses (8e of Schedule OS) (enter nil if loss)</b>             | <b>4c</b>  |  |              |            |
|              | <b>d</b>  | <b>Total (4a + 4b + 4c)</b>   |  |  | <b>4d</b>    |            |
| <b>5</b>     | <b>Total of head wise income (1 + 2v + 3c +4d)</b>  |   |  | <b>5</b>   |              |            |
| <b>6</b>     | <b>Losses of current year to be set off against 5 (total of 2xvii, 3xvii and 4xvii of Schedule CYLA)</b>  |   |  | <b>6</b>   |              |            |
| <b>7</b>     | <b>Balance after set off of current year losses (5 – 6) (total of serial no (ii), (iii), (v) to (xv) of column 5 of schedule CYLA + 4b + 2iv)</b> |   |  | <b>7</b>   |              |            |
| <b>8</b>     | <b>Brought forward losses to be set off against 7 (total of 2xvi, 3xvi and 4xvi of Schedule BFLA)</b>   |   |  | <b>8</b>   |              |            |
| <b>9</b>     | <b>Gross Total income (7 – 8) (also total of serial no (i), (ii), (iv) to (xiv) of column 5 of Schedule BFLA + 4b + 2iv)</b>                      |   |  | <b>9</b>   |              |            |
| <b>10</b>    | <b>Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 9</b>  |   |  | <b>10</b>  |              |            |
| <b>11</b>    | <b>Deductions under Chapter VI-A</b>  |   |  |  |              |            |
|              | <b>a</b>  | <b>Part-B of Chapter VI-A [1 of Schedule VI-A and limited upto (i+ii+iv+v+viii+xiii+xiv) of column 5 of BFLA]</b>         |  | <b>11a</b>   |              |            |
|              | <b>b</b>  | <b>Part-C of Chapter VI-A [2 of Schedule VI-A and limited upto (ii5)of schedule BFLA)]</b>                                |  | <b>11b</b>   |              |            |
|              | <b>c</b>  | <b>Total (11a + 11b) [limited upto (9-10)]</b>  |  | <b>11c</b>   |              |            |
| <b>12</b>    | <b>Incomes not forming part of total income (12a + 12b+ 12c)</b>  |   |  | <b>12</b>  |              |            |
|              | <b>a</b>  | <b>Deduction u/s 10AA (Total of Sch. 10AA)</b>  |  | <b>12a</b>   |              |            |
|              | <b>b</b>  | <b>Income of investment fund referred to in section 10(23FB) or 10(23FBA)</b>   |  | <b>12b</b>   |              |            |
|              | <b>c</b>  | <b>Income of a business trust referred to in section 10(23FC) or 10(23FCA)</b>  |  | <b>12c</b>   |              |            |
| <b>13</b>    | <b>Total income (9 - 11c - 12)</b>  |   |  | <b>13</b>  |              |            |
| <b>14</b>    | <b>Income chargeable to tax at special rates (total of (i) of schedule SI)</b>  |   |  | <b>14</b>  |              |            |

|    |  |    |  |
|----|--|----|--|
| 15 | Net agricultural income/ any other income for rate purpose (3v of Schedule EI)                       | 15 |  |
| 16 | Aggregate income (13 – 14 + 15) [applicable if (13-14) exceeds maximum amount not chargeable to tax] | 16 |  |
| 17 | Losses of current year to be carried forward (total of xv of Schedule CFL)                           | 17 |  |
| 18 | Deemed total income under section 115JC (3 of Schedule AMT)  | 18 |  |

## Part B – TTI

## Computation of tax liability on total income

|                              |    |  |   |  |                  |  |  |
|------------------------------|----|--|---|--|------------------|--|--|
| COMPUTATION OF TAX LIABILITY | 1  | a  | Tax payable on deemed total income under section 115JC (4 of Schedule AMT)                                      |  | 1a               |  |  |
|                              |    | b  | Surcharge on (a) above (if applicable)  |  | 1b               |  |  |
|                              |    | c  | Health and Education Cess @ 4% on 1a+1b above   |  | 1c               |  |  |
|                              |    | d  | Total Tax Payable on deemed total income (1a+1b+1c)   |  | 1d               |  |  |
|                              | 2  | Tax payable on total income  |   |  |                  |  |  |
|                              |    | a  | Tax at normal rates on 16 of Part B-TI  | 2a   |                  |  |  |
|                              |    | b  | Tax at special rates (total of col. (ii) of Schedule-SI)  | 2b   |                  |  |  |
|                              |    | c  | Rebate on agricultural income [applicable if (13-14) of Part B-TI exceeds maximum amount not chargeable to tax] | 2c   |                  |  |  |
|                              |    | d  | Tax Payable on total income (2a+2b -2c)   |  | 2d               |  |  |
|                              |    | e  | Surcharge   |  |                  |  |  |
|                              |    |  | i   | 25% of 12(ii) of Schedule SI   | 2ei              |  |  |
|                              |    |  | ii  | 10% or 15 %, as applicable, of 1(ii)+ 2(ii),7(ii),9(ii),21(ii),24(ii) of Schedule SI | 2eii             |  |  |
|                              |    |  | iii   | On [(2d) – [(12(ii)+ 1(ii)+ 2(ii),7(ii),9(ii),21(ii),24(ii) of Schedule SI)]         | 2eiii            |  |  |
|                              |    | iv   | Total (i+ii+iii)  | 2eiv   |                  |  |  |
|                              | f  | Health and Education Cess @ 4% on 2d+2eiv  |   | 2f   |                  |  |  |
|                              | g  | Gross tax liability (2d + 2eiv + 2f)   |   | 2g   |                  |  |  |
|                              | 3  | Gross tax payable (higher of 1d or 2g)   |   | 3  |                  |  |  |
|                              | 4  | Credit under section 115JD of tax paid in earlier years (applicable if 2g is more than 1d) (5 of Schedule AMTC)  |   | 4  |                  |  |  |
|                              | 5  | Tax payable after credit under section 115JD (3 - 4)   |   | 5  |                  |  |  |
|                              | 6  | Tax relief   |   |  |                  |  |  |
|                              |    | a  | Section 90/90A (2 of Schedule TR)   | 6a   |                  |  |  |
|                              |    | b  | Section 91(3 of Schedule TR)  | 6b   |                  |  |  |
|                              |    | c  | Total (6a + 6b)   | 6c   |                  |  |  |
|                              | 7  | Net tax liability (5 – 6c) (enter zero, if negative)   |   | 7  |                  |  |  |
|                              | 8  | Interest and fee payable   |   |  |                  |  |  |
|                              |    | a  | Interest for default in furnishing the return (section 234A)  | 8a   |                  |  |  |
|                              |    | b  | Interest for default in payment of advance tax (section 234B)   | 8b   |                  |  |  |
|                              |    | c  | Interest for deferment of advance tax (section 234C)  | 8c   |                  |  |  |
|                              |    | d  | Fee for default in furnishing return of income (section 234F)   | 8d   |                  |  |  |
|                              |    | e  | Total Interest and Fee Payable (8a+8b+8c+8d)  | 8e   |                  |  |  |
|                              | 9  | Aggregate liability (7 + 8e)   |   | 9  |                  |  |  |
| TAXES PAID AND BANK DETAILS  | 10 | Taxes Paid   |   |  |                  |  |  |
|                              |    | a  | Advance Tax (from column 5 of 115A)   | 10a  |                  |  |  |
|                              |    | b  | TDS (total of column 9 of 15B)  | 10b  |                  |  |  |
|                              |    | c  | TCS (total of column 7 of 15C)  | 10c  |                  |  |  |
|                              |    | d  | Self-Assessment Tax (from column 5 of 15A)  | 10d  |                  |  |  |
|                              |    | e  | Total Taxes Paid (10a+10b+10c+10d)  |  | 10e              |  |  |
|                              | 11 | Amount payable (Enter if 9 is greater than 10e, else enter 0)  |   | 11   |                  |  |  |
|                              | 12 | Refund (If 10e is greater than 9) (refund, if any, will be directly credited into the bank account)              |   | 12   |                  |  |  |
| BANK ACCOUNT                 | 13 | Do you have a bank account in India (Non- Residents claiming refund with no bank account in India may select No) |   |  | Select Yes or No |  |  |
|                              |    | a) Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts)  |   |  |                  |  |  |

|   |   |                  |                     |  |
|---|---|------------------|---------------------|--|
| Sl.   | IFS Code of the Bank in case of Bank Accounts held in India   | Name of the Bank | Account Number      | Indicate the account in which you prefer to get your refund credited, if any (tick one account <input checked="" type="checkbox"/> ) |
| I   |   |                  |                     |  |
| ii  |   |                  |                     |  |
| Note:<br>1) All bank accounts held at any time is to be reported, except dormant A/c.<br>2) Minimum one account should be selected for refund credit              |   |                  |                     |  |
| Rows can be added as required   |   |                  |                     |  |
| b) Non- residents, who are claiming income-tax refund and not having bank account in India may, at their option, furnish the details of one foreign bank account: |   |                  |                     |  |
| Sl. No.   | SWIFT Code  | Name of the Bank | Country of Location | IBAN   |
|   |   |                  |                     |  |
| Rows can be added as required   |   |                  |                     |  |
| 14  | Do you at any time during the previous year,-<br>(i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or<br>(ii) have signing authority in any account located outside India; or<br>(iii) have income from any source outside India?<br>[applicable only in case of a resident] [Ensure Schedule FA is filled up if the answer is Yes ] |                  |                     | <input type="checkbox"/> Yes <input type="checkbox"/> No   |

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

|  |   |   |   |                                     |         |  |  |  |   |  |                               |              |                                  |      |
|--|---|---|---|-------------------------------------|---------|--|--|--|---|--|-------------------------------|--------------|----------------------------------|------|
| <b>B</b>   | <b>Details of Tax Deducted at Source (TDS) on Income [As per Form 16 A issued or Form 16B/16C furnished by Deductor(s)]</b> |   |   |                                     |         |  |  |  |   |  |                               |              |                                  |      |
| Sl No  | TDS credit relating to self /other person [other person as per rule 37BA(2)]  | PAN/Aadhaar No. of Other Person (if TDS credit related to other person) | TAN of the Deductor/ PAN/Aadhaar No. of Tenant/ Buyer | Unclaimed TDS brought forward (b/f) |         | TDS of the current Financial Year (TDS deducted during the FY 2019-20) |  | TDS credit being claimed this Year (only if corresponding income is being offered for tax this year) |   |  | Corresponding Receipt offered |              | TDS credit being carried forward |      |
|  |   |   |   | Fin. Year in which deducted         | TDS b/f | Deducted in own hands  | Deducted in the hands of or any other person as per rule 37BA(2) (if applicable) | Claimed in own hands   | Claimed in the hands of or any other person as per rule 37BA(2) (if applicable) |  |                               | Gross Amount | Head of Income                   |      |
| (1)  | (2)   | (3)   | (4)   | (5)                                 | (6)     | (7)  | (8)  | (9)  | (10)  |  |                               | (11)         | (12)                             | (13) |
|  |   |   |   |                                     |         |  | Income    TDS  |  | Income    TDS    PAN/Aadhaar No.  |  |                               |              |                                  |      |
| i  |   |   |   |                                     |         |  |  |  |   |  |                               |              |                                  |      |
| <b>NOTE</b> ▶ Please enter total of column 9 in 10b of Part B- TTI |   |   |   |                                     |         |  |  |  |   |  |                               |              |                                  |      |



| C Details of Tax Collected at Source (TCS) [As per Form 27D issued by the Collector(s)] |       |  |                       |                                     |            |   |   |  |
|---|-------|--|-----------------------|-------------------------------------|------------|---|---|--|
| TCS ON INCOME   | Sl No | Tax Deduction and Tax Collection Account Number of the Collector | Name of the Collector | Unclaimed TCS brought forward (b/f) |            | TCS of the current financial Year (Tax collected during Fy 2019-20) | Amount out of (5) or (6) being claimed this Year (only if corresponding receipt is being offered for tax this year) | Amount out of (5) or (6) being carried forward |
|   |       |  |                       | Fin. Year in which collected        | Amount b/f |   |   |  |
|   | (1)   | (2)  | (3)                   | (4)                                 | (5)        | (6)   | (7)   | (8)  |
|   | i     |  |                       |                                     |            |   |   |  |
|   | ii    |  |                       |                                     |            |   |   |  |
| <b>NOTE</b> ▶ Please enter total of column (7) in 10c of Part B-TTI                     |       |  |                       |                                     |            |   |   |  |

### VERIFICATION

I, \_\_\_\_\_ (full name in block letters), son/ daughter of \_\_\_\_\_, solemnly declare that to the best of my knowledge and belief, the information given in the return and the schedules thereto is correct and complete is in accordance with the provisions of the Income-tax Act, 1961.

I further declare that I am making this return in my capacity as \_\_\_\_\_ (*drop down to be provided*) and I am also competent to make this return and verify it. I am holding permanent account number \_\_\_\_\_ (if allotted) (*Please see instruction*)

I further declare that the critical assumptions specified in the agreement have been satisfied and all the terms and conditions of the agreement have been complied with. (Applicable, in a case where return is furnished under section 92CD)

Date

Sign here →

|             |              |  |                 |          |          |          |          |
|-------------|--------------|--|-----------------|----------|----------|----------|----------|
| <b>FORM</b> | <b>ITR-6</b> | <b>INDIAN INCOME TAX RETURN</b><br>[For Companies other than companies claiming exemption under section 11]<br>(Please see rule 12 of the Income-tax Rules, 1962)<br>(Please refer instructions) | Assessment Year |          |          |          |          |
|             |              |  | <b>2</b>        | <b>0</b> | <b>2</b> | <b>0</b> | <b>-</b> |

| Part A-GEN   |   | GENERAL |  |   |  |              |                   |  |  |  |   |  |                          |  |  |
|--|---|---------|--|---|--|--------------|-------------------|--|--|--|---|--|--------------------------|--|--|
| PERSONAL INFORMATION   | Name  |         |  |   |  |              |                   |  |  |  | PAN   |  |                          |  |  |
|  | Is there any change in the company's name? If yes, please furnish the old name  |         |  |   |  |              |                   |  |  |  | Corporate Identity Number (CIN) issued by MCA |  |                          |  |  |
|  | Flat/Door/Block No  |         |  | Name of Premises/Building/Village   |  |              |                   | Date of incorporation (DD/MM/YYYY)                                 |  |  | Date of commencement of business (DD/MM/YYYY) |  |                          |  |  |
|  | Road/Street/Post Office   |         |  | Area/Locality   |  |              |                   | Type of company (Tick any one) <input checked="" type="checkbox"/> |  |  |   |  |                          |  |  |
|  |   |         |  |   |  |              |                   | (i) Domestic Company   |  |  | <input type="checkbox"/>                      |  |                          |  |  |
|  |   |         |  |   |  |              |                   | (ii) Foreign Company   |  |  | <input type="checkbox"/>                      |  |                          |  |  |
|  | Town/City/District  |         |  | State   |  |              | Pin code/Zip code |  |  | If a public company write 6, and if private company write 7 (as defined in section 3 of The Companies Act) |   |  | <input type="checkbox"/> |  |  |
|  |   |         |  | Country   |  |              |                   |  |  |  |   |  |                          |  |  |
|  | Office Phone Number with STD code/ Mobile No. 1   |         |  |   |  | Mobile No. 2 |                   |  |  |  | Email Address-1                               |  |                          |  |  |
|  |   |         |  |   |  |              |                   |  |  |  |   |  |                          |  |  |
| Email Address-2  |   |         |  |   |  |              |                   |  |  |  |   |  |                          |  |  |
| FILING STATUS  | (a) Filed u/s (Tick) [Please see instruction]   |         |  | <input type="checkbox"/> 139(1)- On or Before due date, <input type="checkbox"/> 139(4)- After due date, <input type="checkbox"/> 139(5)- Revised Return, <input type="checkbox"/> 92CD-Modified return, <input type="checkbox"/> 119(2)(b)- after condonation of delay |  |              |                   |  |  |  |   |  |                          |  |  |
|  | Or filed in response to notice u/s  |         |  | <input type="checkbox"/> 139(9), <input type="checkbox"/> 142(1), <input type="checkbox"/> 148, <input type="checkbox"/> 153A, <input type="checkbox"/> 153C  |  |              |                   |  |  |  |   |  |                          |  |  |
|  | (b) If revised/ defective/Modified, then enter Receipt No and Date of filing original return (DD/MM/YYYY)   |         |  | ___/___/___   |  |              |                   |  |  |  |   |  |                          |  |  |
|  | (c) If filed, in response to notice u/s 139(9)/142(1)/148/153A/153C or order u/s 119(2)(b), enter Unique Number /Document Identification Number and date of such notice/order, or if filed u/s 92CD enter date of advance pricing agreement                                   |         |  | / /   |  |              |                   |  |  |  |   |  |                          |  |  |
|  | (d) Residential Status (Tick) <input checked="" type="checkbox"/> Resident <input type="checkbox"/> Non-Resident  |         |  |   |  |              |                   |  |  |  |   |  |                          |  |  |
|  | (e) Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB? (drop down to be provided in e-filing utility) (applicable on Domestic Company)  |         |  |   |  |              |                   |  |  |  |   |  |                          |  |  |
|  | (f) Whether total turnover/ gross receipts in the previous year 2017-18 exceeds 400 crore rupees? (Yes/No) (applicable for Domestic Company)  |         |  |   |  |              |                   |  |  |  |   |  |                          |  |  |
|  | (g) Whether assessee is a resident of a country or specified territory with which India has an agreement referred to in sec 90 (1) or Central Government has adopted any agreement under sec 90A(1)?  |         |  |   |  |              |                   |  |  |  |   |  |                          |  |  |
|  | (h) In the case of non-resident, is there a Permanent Establishment (PE) in India (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  |         |  |   |  |              |                   |  |  |  |   |  |                          |  |  |
|  | (i) Whether assessee is required to seek registration under any law for the time being in force relating to companies?  |         |  |   |  |              |                   |  |  |  |   |  |                          |  |  |
|  | (j) Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015 (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |         |  |   |  |              |                   |  |  |  |   |  |                          |  |  |
|  | (k) Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No   |         |  |   |  |              |                   |  |  |  |   |  |                          |  |  |
|  | (l) Whether the assessee company is under liquidation (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  |         |  |   |  |              |                   |  |  |  |   |  |                          |  |  |
|  | (m) Whether you are an FII / FPI? Yes/No If yes, please provide SEBI Regn. No.  |         |  |   |  |              |                   |  |  |  |   |  |                          |  |  |
|  | (n) Whether the company is a producer company as defined in Sec.581A of Companies Act, 1956? <input type="checkbox"/> Yes <input type="checkbox"/> No   |         |  |   |  |              |                   |  |  |  |   |  |                          |  |  |
| (o) Whether this return is being filed by a representative assessee? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information - |   |         |  |   |  |              |                   |  |  |  |   |  |                          |  |  |
| (1) Name of the representative assessee  |   |         |  |   |  |              |                   |  |  |  |   |  |                          |  |  |
| (2) Capacity of the Representative (drop down to be provided)  |   |         |  |   |  |              |                   |  |  |  |   |  |                          |  |  |
| (3) Address of the representative assessee   |   |         |  |   |  |              |                   |  |  |  |   |  |                          |  |  |
| (4) Permanent Account Number (PAN)/Aadhaar No. of the representative assessee  |   |         |  |   |  |              |                   |  |  |  |   |  |                          |  |  |
| (p) Whether you are recognized as start up by DPIIT  |   |         | <input type="checkbox"/> Yes <input type="checkbox"/> No |   |  |              |                   |  |  |  |   |  |                          |  |  |
| 1 If yes, please provide start up recognition number allotted by the DPIIT   |   |         |  |   |  |              |                   |  |  |  |   |  |                          |  |  |
| 2 Whether certificate from inter-ministerial board for certification is received?  |   |         | <input type="checkbox"/> Yes <input type="checkbox"/> No |   |  |              |                   |  |  |  |   |  |                          |  |  |
| 3 If yes provide the certification number  |   |         |  |   |  |              |                   |  |  |  |   |  |                          |  |  |

|                       |   |   |  |                               |   |   |                             |  |
|-----------------------|---|---|--|-------------------------------|---|---|-----------------------------|--|
|                       | 4   | Whether declaration in Form-2 in accordance with para 5 of DPIT notification dated 19/02/2019 has been filed before filing of the return?   |  |                               |   | <input type="checkbox"/> Yes  | <input type="checkbox"/> No |  |
|                       | 5   | If yes, provide date of filing Form-2   |  |                               |   |   |                             |  |
| AUDIT INFORMATION     | (a1)  | Whether liable to maintain accounts as per section 44AA? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No  |  |                               |   |   |                             |  |
|                       | (a2)  | Whether assessee is declaring income only under section 44AE/ 44B/ 44BB/ 44BBA/ 44BBB? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No  |  |                               |   |   |                             |  |
|                       | (a2i)   | If No, Whether during the year total sales/turnover/gross receipts of business exceeds 1 Crore Rupees but does not exceed 5 Crore Rupees? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No   |  |                               |   |   |                             |  |
|                       | (a2ii)  | If (a2i) is Yes, whether aggregate of all amounts received, including amount received for sales, turnover or gross receipts or on capital account such as capital contribution, loans etc. during the previous year, in cash, does not exceed five per cent of said amount? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No |  |                               |   |   |                             |  |
|                       | (a2ii i)  | If (a2i) is Yes, whether aggregate of all payments made including amount incurred for expenditure or on capital account such as asset acquisition, repayment of loan etc., in cash, during the previous year does not exceed five per cent of the said payment (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No              |  |                               |   |   |                             |  |
|                       | (b)   | Whether liable for audit under section 44AB? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No  |  |                               |   |   |                             |  |
|                       | (c)   | If (b) is Yes, whether the accounts have been audited by an accountant? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No<br>If Yes, furnish the following information below  |  |                               |   |   |                             |  |
|                       |   | (1)   | Mention the date of furnishing of audit report (DD/MM/YYYY)                      |                               |   |   |                             |  |
|                       |   | (2)   | Name of the auditor signing the tax audit report                                 |                               |   |   |                             |  |
|                       |   | (3)   | Membership No. of the auditor  |                               |   |   |                             |  |
|                       |   | (4)   | Name of the auditor (proprietorship/ firm)                                       |                               |   |   |                             |  |
|                       |   | (5)   | Proprietorship/firm registration number  |                               |   |   |                             |  |
|                       |   | (6)   | Permanent Account Number (PAN/Aadhaar No.) of the auditor (proprietorship/ firm) |                               |   |   |                             |  |
|                       | (7)   | Date of audit report  |  |                               |   |   |                             |  |
|                       | (di)  | Are you liable for Audit u/s 92E? <input type="checkbox"/> Yes <input type="checkbox"/> No  |  |                               | Date of furnishing audit report? DD/MM/YYYY |   |                             |  |
|                       | (dii)   | If liable to furnish other audit report under the Income-tax Act, mention the date of furnishing the audit report? (DD/MM/YY) (Please see Instruction 5(ii))  |  |                               |   |   |                             |  |
|                       |   | <input type="text"/>  | <input type="text"/>   | <input type="text"/>          | <input type="text"/>                        | <input type="text"/>  | <input type="text"/>        |  |
|                       |   | Sl. No.   |  | Section Code                  |   | Date (DD/MM/YYYY)   |                             |  |
|                       | (e)   | Mention the Act, section and date of furnishing the audit report under any Act other than the Income-tax Act  |  |                               |   |   |                             |  |
|                       |   | Act and section   |  | (DD/MM/YY)                    |   | Act and section   |                             |  |
|                       |   |   |  |                               |   |   |                             |  |
| HOLDING STATUS        | (a)   | Nature of company (select 1 if holding company, select 2 if a subsidiary company, select 3 if both, select 4 if any other)  |  |                               |   |   |                             |  |
|                       | (b)   | If subsidiary company, mention the details of the Holding Company   |  |                               |   |   |                             |  |
|                       |   | PAN   | Name of Holding Company  |                               | Address of Holding Company                  |   | Percentage of Shares held   |  |
|                       |   |   |  |                               |   |   |                             |  |
|                       |   |   |  |                               |   |   |                             |  |
| (c)                   | If holding company, mention the details of the subsidiary companies   |   |  |                               |   |   |                             |  |
|                       | PAN   | Name of Subsidiary Company  |  | Address of Subsidiary Company |   | Percentage of Shares held   |                             |  |
|                       |   |   |  |                               |   |   |                             |  |
|                       |   |   |  |                               |   |   |                             |  |
| BUSINESS ORGANISATION | (a)   | In case of amalgamating company, mention the details of amalgamated company   |  |                               |   |   |                             |  |
|                       |   | PAN   | Name of Amalgamated Company  |                               | Address of Amalgamated Company              |   | Date of Amalgamation        |  |
|                       |   |   |  |                               |   |   |                             |  |
|                       |   |   |  |                               |   |   |                             |  |
|                       | (b)   | In case of amalgamated company, mention the details of amalgamating company   |  |                               |   |   |                             |  |
|                       |   | PAN   | Name of Amalgamating Company   |                               | Address of Amalgamating Company             |   | Date of Amalgamation        |  |
|                       |   |   |  |                               |   |   |                             |  |
|                       |   |   |  |                               |   |   |                             |  |
|                       | (c)   | In case of demerged company, mention the details of resulting company   |  |                               |   |   |                             |  |
|                       |   | PAN   | Name of Resulting Company  |                               | Address of Resulting Company                |   | Date of Demerger            |  |
|                       |   |   |  |                               |   |   |                             |  |
|                       |   |   |  |                               |   |   |                             |  |
| (d)                   | In case of resulting company, mention the details of demerged company   |   |  |                               |   |   |                             |  |
|                       | PAN   | Name of Demerged Company  |  | Address of Demerged Company   |   | Date of Demerger  |                             |  |
|                       |   |   |  |                               |   |   |                             |  |
|                       |   |   |  |                               |   |   |                             |  |
| KEY PERSONS           | Particulars of Managing Director, Directors, Secretary and Principal officer(s) who have held the office during the previous year and the details of eligible person who is verifying the return. |   |  |                               |   |   |                             |  |
|                       | S.No.   | Name  | Designation  | Residential Address           | PAN/Aadhaar No.                             | Director Identification Number (DIN) issued by MCA, in case of Director |                             |  |
|                       |   |   |  |                               |   |   |                             |  |

| SHAREHOLDERS INFORMATION  |   |             |                           |                               |   |
|---|---|-------------|---------------------------|-------------------------------|---|
| Particulars of persons who were beneficial owners of shares holding not less than 10% of the voting power at any time of the previous year  |   |             |                           |                               |   |
| S.No.   | Name and Address  |             |                           | Percentage of shares held     | PAN (if allotted)   |
|   |   |             |                           |                               |   |
|   |   |             |                           |                               |   |
|   |   |             |                           |                               |   |
| OWNERSHIP INFORMATION   |   |             |                           |                               |   |
| In case of unlisted company, particulars of natural persons who were the ultimate beneficial owners, directly or indirectly, of shares holding not less than 10% of the voting power at any time of the previous year |   |             |                           |                               |   |
| S.No.   | Name  | Address     | Percentage of shares held | PAN/Aadhaar No. (if allotted) |   |
|   |   |             |                           |                               |   |
|   |   |             |                           |                               |   |
|   |   |             |                           |                               |   |
| In case of Foreign company, please furnish the details of immediate parent company.   |   |             |                           |                               |   |
| S.No.   | Name  | Address     | Country of residence      | PAN (if allotted)             | Taxpayer's registration number or any unique identification number allotted in the country of residence |
|   |   |             |                           |                               |   |
|   |   |             |                           |                               |   |
|   |   |             |                           |                               |   |
| In case of foreign company, please furnish the details of ultimate parent company   |   |             |                           |                               |   |
| S.No.   | Name  | Address     | Country of residence      | PAN (if allotted)             | Taxpayer's registration number or any unique identification number allotted in the country of residence |
|   |   |             |                           |                               |   |
|   |   |             |                           |                               |   |
|   |   |             |                           |                               |   |
| NATURE OF COMPANY AND ITS BUSINESS  |   |             |                           |                               |   |
| Nature of company   |   |             |                           |                               | (Tick) <input checked="" type="checkbox"/>  |
| 1   | Whether a public sector company as defined in section 2(36A) of the Income-tax Act  |             |                           |                               | <input type="checkbox"/> Yes <input type="checkbox"/> No  |
| 2   | Whether a company owned by the Reserve Bank of India  |             |                           |                               | <input type="checkbox"/> Yes <input type="checkbox"/> No  |
| 3   | Whether a company in which not less than forty percent of the shares are held (whether singly or taken together) by the Government or the Reserve Bank of India or a corporation owned by that Bank |             |                           |                               | <input type="checkbox"/> Yes <input type="checkbox"/> No  |
| 4   | Whether a banking company as defined in clause (c) of section 5 of the Banking Regulation Act, 1949   |             |                           |                               | <input type="checkbox"/> Yes <input type="checkbox"/> No  |
| 5   | Whether a scheduled Bank being a bank included in the Second Schedule to the Reserve Bank of India Act  |             |                           |                               | <input type="checkbox"/> Yes <input type="checkbox"/> No  |
| 6   | Whether a company registered with Insurance Regulatory and Development Authority (established under sub-section (1) of section 3 of the Insurance Regulatory and Development Authority Act, 1999)   |             |                           |                               | <input type="checkbox"/> Yes <input type="checkbox"/> No  |
| 7   | Whether a company being a non-banking Financial Institution   |             |                           |                               | <input type="checkbox"/> Yes <input type="checkbox"/> No  |
| 8   | Whether the company is unlisted?<br>If yes, please ensure to fill up the Schedule SH-1 and Schedule AL-1  |             |                           |                               | <input type="checkbox"/> Yes <input type="checkbox"/> 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 section 44AE)   |   |             |                           |                               |   |
| S.No.   | Code [Please see instruction No.7(i)]   | Description |                           |                               |   |
| (i)   |   |             |                           |                               |   |
| (ii)  |   |             |                           |                               |   |
| (iii)   |   |             |                           |                               |   |

| Part A-BS                |   | BALANCE SHEET AS ON 31 <sup>ST</sup> DAY OF MARCH, 2020 OR AS ON THE DATE OF AMALGAMATION |                                      |      |     |  |
|--------------------------|---|---|--------------------------------------|------|-----|--|
| I Equity and Liabilities |   |   |                                      |      |     |  |
| EQUITY AND LIABILITIES   | 1 | Shareholder's fund  |                                      |      |     |  |
|                          | A | Share capital   |                                      |      |     |  |
|                          |   | i   | Authorised                           | Ai   |     |  |
|                          |   | ii  | Issued, Subscribed and fully Paid up | Aii  |     |  |
|                          |   | iii   | Subscribed but not fully paid        | Aiii |     |  |
|                          |   | iv  | Total (Aii + Aiii)                   |      | Aiv |  |
|                          | B | Reserves and Surplus  |                                      |      |     |  |
|                          |   | i   | Capital Reserve                      | Bi   |     |  |

|   |   |  |   |                              |                 |      |
|---|---|--|---|------------------------------|-----------------|------|
|   | ii  | Capital Redemption Reserve   |   | Bii                          |                 |      |
|   | iii                                       | Securities Premium Reserve   |   | Biii                         |                 |      |
|   | iv  | Debenture Redemption Reserve   |   | Biv                          |                 |      |
|   | v   | Revaluation Reserve  |   | Bv                           |                 |      |
|   | vi  | Share options outstanding amount   |   | Bvi                          |                 |      |
|   | vii                                       | Other reserve (specify nature and amount)  |   |                              |                 |      |
|   |   | a  |   | viia                         |                 |      |
|   |   | b  |   | viib                         |                 |      |
|   |   | c  | Total (viia + viib)   | Bvii                         |                 |      |
|   | viii                                      | Surplus i.e. Balance in profit and loss account ( <i>Debit balance to be shown as -ve figure</i> )         |   | Bviii                        |                 |      |
|   | ix  | Total (Bi + Bii + Biii + Biv + Bv + Bvi + Bvii + Bviii) ( <i>Debit balance to be shown as -ve figure</i> ) |   |                              | Bix             |      |
|   | C   | Money received against share warrants  |   |                              | 1C              |      |
|   | D   | Total Shareholder's fund (Aiv + Bix + 1C)  |   |                              | 1D              |      |
| 2 | Share application money pending allotment |  |   |                              |                 |      |
|   | i   | Pending for less than one year   |   | i                            |                 |      |
|   | ii  | Pending for more than one year   |   | ii                           |                 |      |
|   | iii                                       | Total (i + ii)   |   |                              | 2               |      |
| 3 | Non-current liabilities                   |  |   |                              |                 |      |
|   | A   | Long-term borrowings   |   |                              |                 |      |
|   |   | i  | Bonds/ debentures   |                              |                 |      |
|   |   |  | a   | Foreign currency             | ia              |      |
|   |   |  | b   | Rupee                        | ib              |      |
|   |   |  | c   | Total (ia + ib)              |                 | ic   |
|   |   | ii   | Term loans  |                              |                 |      |
|   |   |  | a   | Foreign currency             | iiia            |      |
|   |   |  | b   | Rupee loans                  |                 |      |
|   |   |  |   | 1                            | From Banks      | b1   |
|   |   |  |   | 2                            | From others     | b2   |
|   |   |  |   | 3                            | Total (b1 + b2) | b3   |
|   |   |  | c   | Total Term loans (iiia + b3) |                 | iiic |
|   |   | iii  | Deferred payment liabilities  |                              |                 | iii  |
|   |   | iv   | Deposits from related parties ( <i>see instructions</i> )               |                              |                 | iv   |
|   |   | v  | Other deposits  |                              |                 | v    |
|   |   | vi   | Loans and advances from related parties ( <i>see instructions</i> )     |                              |                 | vi   |
|   |   | vii  | Other loans and advances  |                              |                 | vii  |
|   |   | viii   | Long term maturities of finance lease obligations                       |                              |                 | viii |
|   |   | ix   | Total Long term borrowings (ic + iiic + iii + iv + v + vi + vii + viii) |                              |                 | 3A   |
|   | B   | Deferred tax liabilities (net)   |   |                              | 3B              |      |
|   | C   | Other long-term liabilities  |   |                              |                 |      |
|   |   | i  | Trade payables  |                              | i               |      |
|   |   | ii   | Others  |                              | ii              |      |
|   |   | iii  | Total Other long-term liabilities (i + ii)                              |                              |                 | 3C   |
|   | D   | Long-term provisions   |   |                              |                 |      |
|   |   | i  | Provision for employee benefits   |                              | i               |      |
|   |   | ii   | Others  |                              | ii              |      |
|   |   | iii  | Total (i + ii)  |                              |                 | 3D   |
|   | E   | Total Non-current liabilities (3A + 3B + 3C + 3D)  |   |                              | 3E              |      |
| 4 | Current liabilities                       |  |   |                              |                 |      |
|   | A   | Short-term borrowings  |   |                              |                 |      |
|   |   | i  | Loans repayable on demand   |                              |                 |      |
|   |   |  | a   | From Banks                   | ia              |      |

|           |  |  |   |      |    |     |    |
|-----------|--|--|---|------|----|-----|----|
|           |  | b  | From Non-Banking Finance Companies                  | ib   |    |     |    |
|           |  | c  | From other financial institutions                   | ic   |    |     |    |
|           |  | d  | From others   | id   |    |     |    |
|           |  | e  | Total Loans repayable on demand (ia + ib + ic + id) |      | ie |     |    |
|           | ii   | Deposits from related parties ( <i>see instructions</i> )                                      |   |      |    | ii  |    |
|           | iii  | Loans and advances from related parties ( <i>see instructions</i> )                            |   |      |    | iii |    |
|           | iv   | Other loans and advances   |   |      |    | iv  |    |
|           | v  | Other deposits   |   |      |    | v   |    |
|           | vi   | Total Short-term borrowings (ie + ii + iii + iv + v)   |   |      |    | 4A  |    |
|           | <b>B Trade payables</b>                                |  |   |      |    |     |    |
|           | i  | Outstanding for more than 1 year   |   | i    |    |     |    |
|           | ii   | Others   |   | ii   |    |     |    |
|           | iii  | Total Trade payables (i + ii)  |   |      |    | 4B  |    |
|           | <b>C Other current liabilities</b>                     |  |   |      |    |     |    |
|           | i  | Current maturities of long-term debt   |   | i    |    |     |    |
|           | ii   | Current maturities of finance lease obligations  |   | ii   |    |     |    |
|           | iii  | Interest accrued but not due on borrowings   |   | iii  |    |     |    |
|           | iv   | Interest accrued and due on borrowings   |   | iv   |    |     |    |
|           | v  | Income received in advance   |   | v    |    |     |    |
|           | vi   | Unpaid dividends   |   | vi   |    |     |    |
|           | vii  | Application money received for allotment of securities and due for refund and interest accrued |   | vii  |    |     |    |
|           | viii   | Unpaid matured deposits and interest accrued thereon   |   | viii |    |     |    |
|           | ix   | Unpaid matured debentures and interest accrued thereon   |   | ix   |    |     |    |
|           | x  | Other payables   |   | x    |    |     |    |
|           | xi   | Total Other current liabilities (i + ii + iii + iv + v + vi + vii + viii + ix + x)             |   |      |    | 4C  |    |
|           | <b>D Short-term provisions</b>                         |  |   |      |    |     |    |
|           | i  | Provision for employee benefit   |   | i    |    |     |    |
|           | ii   | Provision for Income-tax   |   | ii   |    |     |    |
|           | iii  | Proposed Dividend  |   | iii  |    |     |    |
|           | iv   | Tax on dividend  |   | iv   |    |     |    |
|           | v  | Other  |   | v    |    |     |    |
|           | vi   | Total Short-term provisions (i + ii + iii + iv + v)  |   |      |    | 4D  |    |
|           | <b>E Total Current liabilities (4A + 4B + 4C + 4D)</b> |  |   |      |    |     | 4E |
|           | <b>Total Equity and liabilities (1D + 2 + 3E + 4E)</b> |  |   |      |    |     | I  |
| <b>II</b> | <b>ASSETS</b>  |  |   |      |    |     |    |
|           | <b>I Non-current assets</b>                            |  |   |      |    |     |    |
|           | <b>A Fixed assets</b>                                  |  |   |      |    |     |    |
|           | i  | Tangible assets  |   |      |    |     |    |
|           |  | a  | Gross block   | ia   |    |     |    |
|           |  | b  | Depreciation  | ib   |    |     |    |
|           |  | c  | Impairment losses                                   | ic   |    |     |    |
|           |  | d  | Net block (ia – ib - ic)                            | id   |    |     |    |
|           | ii   | Intangible assets  |   |      |    |     |    |
|           |  | a  | Gross block   | ii a |    |     |    |
|           |  | b  | Amortization  | ii b |    |     |    |
|           |  | c  | Impairment losses                                   | ii c |    |     |    |
|           |  | d  | Net block (ii a – ii b - ii c)                      | ii d |    |     |    |
|           | iii  | Capital work-in-progress   |   | iii  |    |     |    |
|           | iv   | Intangible assets under development  |   | iv   |    |     |    |
|           | v  | Total Fixed assets (id + ii d + iii + iv)  |   |      |    | Av  |    |

|     |   |   |  |       |   |
|-----|---|---|--|-------|---|
| B   | Non-current investments   |   |  |       |   |
|     | i   | Investment in property  | i  |       |   |
|     | ii  | Investments in Equity instruments   |  |       |   |
|     | a   | Listed equities   | iiia   |       |   |
|     |   | Unlisted equities   | iiib   |       |   |
|     |   | Total (iiia + iiib)   | iiic   |       |   |
|     | iii   | Investments in Preference shares  | iiiii  |       |   |
|     | iv  | Investments in Government or trust securities                             | iiiv   |       |   |
|     | v   | Investments in Debenture or bonds   | iiiv   |       |   |
|     | vi  | Investments in Mutual funds   | iiivi  |       |   |
|     | vii   | Investments in Partnership firms  | iiivii   |       |   |
|     | viii  | Others Investments  | iiiviii  |       |   |
|     | ix  | Total Non-current investments (i + iiic + iii + iv + v + vi + vii + viii) |  | Bix   |   |
|     | C   | Deferred tax assets (Net)   |  |       | C |
|     | D   | Long-term loans and advances  |  |       |   |
|     |   | i   | Capital advances   | i     |   |
|     |   | ii  | Security deposits  | ii    |   |
|     |   | iii   | Loans and advances to related parties (see instructions) | iii   |   |
|     |   | iv  | Other Loans and advances                                 | iv    |   |
| v   |   | Total Long-term loans and advances (i + ii + iii + iv)                    |  | Dv    |   |
| vi  |   | Long-term loans and advances included in Dv which is                      |  |       |   |
| a   | for the purpose of business or profession   | via   |  |       |   |
|     | not for the purpose of business or profession   | vib   |  |       |   |
|     | given to shareholder, being the beneficial owner of share, or to any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act  | vic   |  |       |   |
| E   | Other non-current assets  |   |  |       |   |
| i   | Long-term trade receivables   |   |  |       |   |
|     | a   | Secured, considered good  | ia   |       |   |
|     |   | Unsecured, considered good  | ib   |       |   |
|     |   | Doubtful  | ic   |       |   |
|     | d   | Total Other non-current assets (ia + ib + ic)                             |  | id    |   |
| ii  | Others  |   | ii   |       |   |
| iii | Total (id + ii)   |   | Eiii   |       |   |
| iv  | Non-current assets included in Eiii which is due from shareholder, being the beneficial owner of share, or from any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act |   | iv   |       |   |
| F   | Total Non-current assets (Av + Bix + C + Dv + Eiii)   |   |  | 1F    |   |
| 2   | Current assets  |   |  |       |   |
| A   | Current investments   |   |  |       |   |
|     | i   | Investment in Equity instruments  |  |       |   |
|     |   | a   | Listed equities  | ia    |   |
|     |   |   | Unlisted equities  | ib    |   |
|     | c   | Total (ia + ib)   |  | ic    |   |
|     | ii  | Investment in Preference shares   |  | ii    |   |
|     | iii   | Investment in government or trust securities                              |  | iii   |   |
|     | iv  | Investment in debentures or bonds   |  | iv    |   |
|     | v   | Investment in Mutual funds  |  | v     |   |
|     | vi  | Investment in partnership firms   |  | vi    |   |
|     | vii   | Other investment  |  | vii   |   |
|     | viii  | Total Current investments (ic + ii + iii + iv + v + vi + vii)             |  | Aviii |   |
|     | B   | Inventories   |  |       |   |
| i   |   | Raw materials   | i  |       |   |

|                        |   |  |     |       |    |
|------------------------|---|--|-----|-------|----|
|                        | ii  | Work-in-progress   | ii  |       |    |
|                        | iii   | Finished goods   | iii |       |    |
|                        | iv  | Stock-in-trade (in respect of goods acquired for trading)  | iv  |       |    |
|                        | v   | Stores and spares  | v   |       |    |
|                        | vi  | Loose tools  | vi  |       |    |
|                        | vii   | Others   | vii |       |    |
|                        | viii  | Total Inventories (i + ii + iii + iv + v + vi + vii)   |     | Bviii |    |
| C                      | Trade receivables   |  |     |       |    |
|                        | i   | Outstanding for more than 6 months   | i   |       |    |
|                        | ii  | Others   | ii  |       |    |
|                        | iii   | Total Trade receivables (i + ii + iii)   |     | Ciii  |    |
| D                      | Cash and cash equivalents                                   |  |     |       |    |
|                        | i   | Balances with Banks  | i   |       |    |
|                        | ii  | Cheques, drafts in hand  | ii  |       |    |
|                        | iii   | Cash in hand   | iii |       |    |
|                        | iv  | Others   | iv  |       |    |
|                        | v   | Total Cash and cash equivalents (i + ii + iii + iv)  |     | Dv    |    |
| E                      | Short-term loans and advances                               |  |     |       |    |
|                        | i   | Loans and advances to related parties ( <i>see instructions</i> )  | i   |       |    |
|                        | ii  | Others   | ii  |       |    |
|                        | iii   | Total Short-term loans and advances (i + ii)   |     | Eiii  |    |
|                        | iv  | Short-term loans and advances included in Eiii which is  |     |       |    |
|                        | a   | for the purpose of business or profession  | iva |       |    |
|                        | b   | not for the purpose of business or profession  | ivb |       |    |
|                        | c   | given to a shareholder, being the beneficial owner of share, or to any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act | ivc |       |    |
| F                      | Other current assets  |  |     |       | F  |
| G                      | Total Current assets (Aviii + Bviii + Ciii + Dv + Eiii + F) |  |     |       | 2G |
| Total Assets (1F + 2G) |   |  |     |       | II |

**Part A-BS – Ind AS** BALANCE SHEET AS ON 31<sup>ST</sup> DAY OF MARCH, 2020 OR AS ON THE DATE OF BUSINESS COMBINATION [applicable for a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015]

|   |                           |   |      |      |    |
|---|---------------------------|---|------|------|----|
| I | Equity and Liabilities    |   |      |      |    |
| 1 | Equity                    |   |      |      |    |
| A | Equity share capital      |   |      |      |    |
|   | i                         | Authorised  | Ai   |      |    |
|   | ii                        | Issued, Subscribed and fully paid up  | Aii  |      |    |
|   | iii                       | Subscribed but not fully paid   | Aiii |      |    |
|   | iv                        | Total (Aii + Aiii)  |      | Aiv  |    |
| B | Other Equity              |   |      |      |    |
|   | i                         | Other Reserves  |      |      |    |
|   | a                         | Capital Redemption Reserve  | ia   |      |    |
|   | b                         | Debenture Redemption Reserve  | ib   |      |    |
|   | c                         | Share Options Outstanding account   | ic   |      |    |
|   | d                         | Other (specify nature and amount)   | id   |      |    |
|   | e                         | Total other reserves (ia + ib + ic + id)  |      | ie   |    |
|   | ii                        | Retained earnings (Debit balance of statement of P&L to be shown as –ve figure) |      |      | ii |
|   | iii                       | Total (Bie + ii) ( <i>Debit balance to be shown as –ve figure</i> )             |      | Biii |    |
| C | Total Equity (Aiv + Biii) |   |      |      | 1C |



|          |  |   |   |            |
|----------|--|---|---|------------|
| <b>2</b> | <b>Liabilities</b>   |   |   |            |
|          | <b>A Non-current liabilities</b>                               |   |   |            |
|          | <b>I Financial Liabilities</b>                                 |   |   |            |
|          | <b>Borrowings</b>  |   |   |            |
|          | <b>a</b>   | <b>Bonds or debentures</b>  |   |            |
|          |  | <b>1</b>  | Foreign currency                                | <b>a1</b>  |
|          |  | <b>2</b>  | Rupee   | <b>a2</b>  |
|          |  | <b>3</b>  | Total (1 + 2)                                   | <b>a3</b>  |
|          | <b>b</b>   | <b>Term loans</b>   |   |            |
|          |  | <b>1</b>  | Foreign currency                                | <b>b1</b>  |
|          |  | <b>2</b>  | Rupee loans                                     |            |
|          |  | <b>i</b>  | From Banks                                      | <b>i</b>   |
|          |  | <b>ii</b>   | From other parties                              | <b>ii</b>  |
|          |  | <b>iii</b>  | Total (i + ii)                                  | <b>b2</b>  |
|          | <b>3</b>   | Total Term loans (b1 + b2)  |   | <b>b3</b>  |
|          | <b>c</b>   | Deferred payment liabilities  |   | <b>c</b>   |
|          | <b>d</b>   | Deposits  |   | <b>d</b>   |
|          | <b>e</b>   | Loans from related parties ( <i>see instructions</i> )                          |   | <b>e</b>   |
|          | <b>f</b>   | Long term maturities of finance lease obligations                               |   | <b>f</b>   |
|          | <b>g</b>   | Liability component of compound financial instruments                           |   | <b>g</b>   |
|          | <b>h</b>   | Other loans   |   | <b>h</b>   |
|          | <b>i</b>   | Total borrowings (a3 + b3 + c + d + e + f + g + h)                              |   | <b>i</b>   |
|          | <b>j</b>   | Trade Payables  |   | <b>j</b>   |
|          | <b>k</b>   | Other financial liabilities (Other than those specified in II under provisions) |   | <b>k</b>   |
|          | <b>II Provisions</b>   |   |   |            |
|          | <b>a</b>   | Provision for employee benefits   |   | <b>a</b>   |
|          | <b>b</b>   | Others (specify nature)   |   | <b>b</b>   |
|          | <b>c</b>   | Total Provisions  |   | <b>IIC</b> |
|          | <b>III Deferred tax liabilities (net)</b>                      |   |   | <b>III</b> |
|          | <b>IV Other non-current liabilities</b>                        |   |   |            |
|          | <b>a</b>   | Advances  |   | <b>a</b>   |
|          | <b>b</b>   | Others (specify nature)   |   | <b>b</b>   |
|          | <b>c</b>   | Total Other non-current liabilities   |   | <b>IVc</b> |
|          | Total Non-Current Liabilities (Ii + Ij + Ik + IIC + III + IVc) |   |   | <b>2A</b>  |
|          | <b>B Current liabilities</b>                                   |   |   |            |
|          | <b>I Financial Liabilities</b>                                 |   |   |            |
|          | <b>i</b>   | <b>Borrowings</b>   |   |            |
|          |  | <b>a</b>  | Loans repayable on demand                       |            |
|          |  | <b>1</b>  | From Banks                                      | <b>1</b>   |
|          |  | <b>2</b>  | From Other parties                              | <b>2</b>   |
|          |  | <b>3</b>  | Total Loans repayable on demand (1 + 2)         | <b>3</b>   |
|          | <b>b</b>   | Loans from related parties  |   | <b>b</b>   |
|          | <b>c</b>   | Deposits  |   | <b>c</b>   |
|          | <b>d</b>   | Other loans (specify nature)  |   | <b>d</b>   |
|          | Total Borrowings (a3 + b + c + d)                              |   |   | <b>Ii</b>  |
|          | <b>ii</b>  | Trade payables  |   | <b>Iii</b> |
|          | <b>iii</b>   | <b>Other financial liabilities</b>  |   |            |
|          |  | <b>a</b>  | Current maturities of long-term debt            | <b>a</b>   |
|          |  | <b>b</b>  | Current maturities of finance lease obligations | <b>b</b>   |
|          |  | <b>c</b>  | Interest accrued                                | <b>c</b>   |
|          |  | <b>d</b>  | Unpaid dividends                                | <b>d</b>   |

|    |   |  |  |    |  |      |    |
|----|---|--|--|----|--|------|----|
|    |   | e  | Application money received for allotment of securities to the extent refundable and interest accrued thereon | e  |  |      |    |
|    |   | f  | Unpaid matured deposits and interest accrued thereon   | f  |  |      |    |
|    |   | g  | Unpaid matured debentures and interest accrued thereon   | g  |  |      |    |
|    |   | h  | Others (specify nature)  | h  |  |      |    |
|    |   | i  | Total Other financial liabilities (a + b + c + d + e + f + g + h)  |    |  | Iiii |    |
|    | iv  | Total Financial Liabilities (Ii + Iiii + Iiii) |  |    |  | Iiv  |    |
|    | II  | Other Current liabilities                      |  |    |  |      |    |
|    |   | a  | Revenue received in advance  | a  |  |      |    |
|    |   | b  | Other advances (specify nature)  | b  |  |      |    |
|    |   | c  | Others (specify nature)  | c  |  |      |    |
|    |   | d  | Total Other current liabilities (a + b + c)  |    |  | IId  |    |
|    | III   | Provisions                                     |  |    |  |      |    |
|    |   | a  | Provision for employee benefits  | a  |  |      |    |
|    |   | b  | Others (specify nature)  | b  |  |      |    |
|    |   | c  | Total provisions (a + b)   |    |  | IIIc |    |
|    | IV  | Current Tax Liabilities (Net)                  |  |    |  |      | IV |
|    | Total Current liabilities (Iiv + IId + IIIc + IV) |  |  |    |  | 2B   |    |
|    | Total Equity and liabilities (1C + 2A + 2B)       |  |  |    |  | I    |    |
| II | ASSETS  |  |  |    |  |      |    |
|    | I   | Non-current assets                             |  |    |  |      |    |
|    | A   | Property, Plant and Equipment                  |  |    |  |      |    |
|    |   | a  | Gross block  | a  |  |      |    |
|    |   | b  | Depreciation   | b  |  |      |    |
|    |   | c  | Impairment losses  | c  |  |      |    |
|    |   | d  | Net block (a - b - c)  |    |  | Ad   |    |
|    | B   | Capital work-in-progress                       |  |    |  |      | B  |
|    | C   | Investment Property                            |  |    |  |      |    |
|    |   | a  | Gross block  | a  |  |      |    |
|    |   | b  | Depreciation   | b  |  |      |    |
|    |   | c  | Impairment losses  | c  |  |      |    |
|    |   | d  | Net block (a - b - c)  |    |  | Cd   |    |
|    | D   | Goodwill                                       |  |    |  |      |    |
|    |   | a  | Gross block  | a  |  |      |    |
|    |   | b  | Impairment losses  | b  |  |      |    |
|    |   | c  | Net block (a - b)  |    |  | Dc   |    |
|    | E   | Other Intangible Assets                        |  |    |  |      |    |
|    |   | a  | Gross block  | a  |  |      |    |
|    |   | b  | Amortisation   | b  |  |      |    |
|    |   | c  | Impairment losses  | c  |  |      |    |
|    |   | d  | Net block (a - b - c)  |    |  | Ed   |    |
|    | F   | Intangible assets under development            |  |    |  |      | F  |
|    | G   | Biological assets other than bearer plants     |  |    |  |      |    |
|    |   | a  | Gross block  | a  |  |      |    |
|    |   | b  | Impairment losses  | b  |  |      |    |
|    |   | c  | Net block (a - b)  |    |  | Gc   |    |
|    | H   | Financial Assets                               |  |    |  |      |    |
|    |   | I  | Investments  |    |  |      |    |
|    |   | i  | Investments in Equity instruments  |    |  |      |    |
|    |   | a  | Listed equities  | ia |  |      |    |

|   |  |   |  |     |  |      |
|---|--|---|--|-----|--|------|
|   |  | b   | Unlisted equities  | ib  |  |      |
|   |  | c   | Total (ia + ib)  |     |  | ic   |
|   |  | ii  | Investments in Preference shares   | ii  |  |      |
|   |  | iii   | Investments in Government or trust securities  | iii |  |      |
|   |  | iv  | Investments in Debenture or bonds  | iv  |  |      |
|   |  | v   | Investments in Mutual funds  | v   |  |      |
|   |  | vi  | Investments in Partnership firms   | vi  |  |      |
|   |  | vii   | Others Investments (specify nature)  | vii |  |      |
|   |  | viii  | Total non-current investments (ic + ii + iii + iv + v + vi + vii)  |     |  | HI   |
|   |  | II Trade Receivables  |  |     |  |      |
|   |  | a   | Secured, considered good   | a   |  |      |
|   |  | b   | Unsecured, considered good   | b   |  |      |
|   |  | c   | Doubtful   | c   |  |      |
|   |  | d   | Total Trade receivables  |     |  | HII  |
|   |  | III Loans   |  |     |  |      |
|   |  | i   | Security deposits  | i   |  |      |
|   |  | ii  | Loans to related parties ( <i>see instructions</i> )   | ii  |  |      |
|   |  | iii   | Other loans (specify nature)   | iii |  |      |
|   |  | iv  | Total Loans (i + ii + iii)   |     |  | HIII |
|   |  | v   | Loans included in HIII above which is-   |     |  |      |
|   |  | a   | for the purpose of business or profession  | va  |  |      |
|   |  | b   | not for the purpose of business or profession  | vb  |  |      |
|   |  | c   | given to shareholder, being the beneficial owner of share, or to any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act   | vc  |  |      |
|   |  | IV Other Financial Assets   |  |     |  |      |
|   |  | i   | Bank Deposits with more than 12 months maturity  | i   |  |      |
|   |  | ii  | Others   | ii  |  |      |
|   |  | iii   | Total of Other Financial Assets (i + ii)   |     |  | HIV  |
|   |  | I Deferred Tax Assets (Net)   |  |     |  | I    |
|   |  | J Other non-current Assets  |  |     |  |      |
|   |  | i   | Capital Advances   | i   |  |      |
|   |  | ii  | Advances other than capital advances   | ii  |  |      |
|   |  | iii   | Others (specify nature)  | iii |  |      |
|   |  | iv  | Total non-current assets (i + ii + iii)  |     |  | J    |
|   |  | v   | Non-current assets included in J above which is due from shareholder, being the beneficial owner of share, or from any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act | v   |  |      |
|   |  | Total Non-current assets (Ad + B + Cd + Dc + Ed + F + Gc + HI + HII + HIII + HIV + I + J) |  |     |  | 1    |
| 2 |  | Current assets  |  |     |  |      |
|   |  | A Inventories   |  |     |  |      |
|   |  | i   | Raw materials  | i   |  |      |
|   |  | ii  | Work-in-progress   | ii  |  |      |
|   |  | iii   | Finished goods   | iii |  |      |
|   |  | iv  | Stock-in-trade (in respect of goods acquired for trading)  | iv  |  |      |
|   |  | v   | Stores and spares  | v   |  |      |
|   |  | vi  | Loose tools  | vi  |  |      |
|   |  | vii   | Others   | vii |  |      |
|   |  | viii  | Total Inventories (i + ii + iii + iv + v + vi + vii)   |     |  | 2A   |
|   |  | B Financial Assets  |  |     |  |      |
|   |  | I Investments   |  |     |  |      |
|   |  | i   | Investment in Equity instruments   |     |  |      |
|   |  | a   | Listed equities  | ia  |  |      |

|  |      |     |  |     |  |     |
|--|------|-----|--|-----|--|-----|
|  |      | b   | Unlisted equities  | ib  |  |     |
|  |      | c   | Total (ia + ib)  | ic  |  |     |
|  | ii   |     | Investment in Preference shares  | ii  |  |     |
|  | iii  |     | Investment in government or trust securities   | iii |  |     |
|  | iv   |     | Investment in debentures or bonds  | iv  |  |     |
|  | v    |     | Investment in Mutual funds   | v   |  |     |
|  | vi   |     | Investment in partnership firms  | vi  |  |     |
|  | vii  |     | Other Investments  | vii |  |     |
|  | viii |     | Total Current investments (ic + ii + iii + iv + v + vi + vii)  |     |  | I   |
|  | II   |     | Trade receivables  |     |  |     |
|  |      | i   | Secured, considered good   | i   |  |     |
|  |      | ii  | Unsecured, considered good   | ii  |  |     |
|  |      | iii | Doubtful   | iii |  |     |
|  |      | iv  | Total Trade receivables (i + ii + iii)   |     |  | II  |
|  | III  |     | Cash and cash equivalents  |     |  |     |
|  |      | i   | Balances with Banks (of the nature of cash and cash equivalents)   | i   |  |     |
|  |      | ii  | Cheques, drafts in hand  | ii  |  |     |
|  |      | iii | Cash on hand   | iii |  |     |
|  |      | iv  | Others (specify nature)  | iv  |  |     |
|  |      | v   | Total Cash and cash equivalents (i + ii + iii + iv)  |     |  | III |
|  | IV   |     | Bank Balances other than III above   |     |  | IV  |
|  | V    |     | Loans  |     |  |     |
|  |      | i   | Security Deposits  | i   |  |     |
|  |      | ii  | Loans to related parties (see instructions)  | ii  |  |     |
|  |      | iii | Others(specify nature)   | iii |  |     |
|  |      | iv  | Total loans (i + ii + iii)   |     |  | V   |
|  |      | v   | Loans and advances included in V above which is-   |     |  |     |
|  |      | a   | for the purpose of business or profession  | va  |  |     |
|  |      | b   | not for the purpose of business or profession  | vb  |  |     |
|  |      | c   | given to a shareholder, being the beneficial owner of share, or to any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act | vc  |  |     |
|  | VI   |     | Other Financial Assets   |     |  | VI  |
|  |      |     | Total Financial Assets (I + II + III + IV + V + VI)  |     |  | 2B  |
|  | C    |     | Current Tax Assets (Net)   |     |  | 2C  |
|  | D    |     | Other current assets   |     |  |     |
|  |      | i   | Advances other than capital advances   | i   |  |     |
|  |      | ii  | Others(specify nature)   | ii  |  |     |
|  |      | iii | Total  |     |  | 2D  |
|  |      |     | Total Current assets (2A + 2B + 2C + 2D)   |     |  | 2   |
|  |      |     | Total Assets (1 + 2)   |     |  | II  |

**Part A-  
Manufacturing  
Account**
**Manufacturing Account for the financial year 2019-20** (fill items 1 to 3 in a case where regular books of accounts are maintained, otherwise fill items 61 to 62 as applicable)

|   |  |                                   |    |  |      |
|---|--|-----------------------------------|----|--|------|
| 1 | Debits to Manufacturing account                    |                                   |    |  |      |
| A | Opening Inventory                                  |                                   |    |  |      |
|   | i  | Opening stock of raw-material     | i  |  |      |
|   | ii   | Opening stock of Work in progress | ii |  |      |
|   | iii  | Total (i + ii)                    |    |  | Aiii |
| B | Purchases (net of refunds and duty or tax, if any) |                                   |    |  | B    |

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

**Part A-Trading Account** Trading Account for the financial year 2019-20 (fill items 4 to 12 in a case where regular books of accounts are maintained, otherwise fill items 61 to 62as applicable)

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

|     |   |  |        |  |     |
|-----|---|--|--------|--|-----|
|     | iii   | Other direct expenses<br>Note: Row can be added as per the nature of Direct Expenses | iii    |  |     |
| 10  | Duties and taxes, paid or payable, in respect of goods and services purchased                     |  |        |  |     |
|     | i   | Custom duty  | 10i    |  |     |
|     | ii  | Counter veiling duty   | 10ii   |  |     |
|     | iii   | Special additional duty  | 10iii  |  |     |
|     | iv  | Union excise duty  | 10iv   |  |     |
|     | v   | Service tax  | 10v    |  |     |
|     | vi  | VAT/ Sales tax   | 10vi   |  |     |
|     | vii   | Central Goods & Service Tax (CGST)   | 10vii  |  |     |
|     | viii  | State Goods & Services Tax (SGST)  | 10viii |  |     |
|     | ix  | Integrated Goods & Services Tax (IGST)   | 10ix   |  |     |
|     | x   | Union Territory Goods & Services Tax (UTGST)   | 10x    |  |     |
|     | xi  | Any other tax, paid or payable   | 10xi   |  |     |
|     | xii   | Total (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi)  | 10xii  |  |     |
| 11  | Cost of goods produced – Transferred from Manufacturing Account                                   |  |        |  | 11  |
| 12  | Gross Profit from Business/Profession - transferred to Profit and Loss account (6-7-8-9-10xii-11) |  |        |  | 12  |
| 12a | Turnover from Intraday Trading  |  |        |  | 12a |
| 12b | Income from Intraday Trading  |  |        |  | 12b |

**Part A-P & L** **Profit and Loss Account for the financial year 2019-20** (fill items 13 to 60 in a case where regular books of accounts are maintained, otherwise fill items 61 to 62 as applicable)

|                                    |     |  |  |      |     |       |
|------------------------------------|-----|--|--|------|-----|-------|
| CREDITS TO PROFIT AND LOSS ACCOUNT | 13  | Gross profit transferred from Trading Account                                  |  |      |     | 13    |
|                                    | 14  | Other income   |  |      |     |       |
|                                    |     | i  | Rent   | i    |     |       |
|                                    |     | ii   | Commission   | ii   |     |       |
|                                    |     | iii  | Dividend income  | iii  |     |       |
|                                    |     | iv   | Interest income  | iv   |     |       |
|                                    |     | v  | Profit on sale of fixed assets   | v    |     |       |
|                                    |     | vi   | Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT)                                   | vi   |     |       |
|                                    |     | vii  | Profit on sale of other investment   | vii  |     |       |
|                                    |     | viii   | Gain (loss) on account of foreign exchange fluctuation u/s 43AA  | viii |     |       |
|                                    |     | ix   | Profit on conversion of inventory into capital asset u/s 28(via) (Fair Market Value of inventory as on the date of conversion) | ix   |     |       |
|                                    |     | x  | Agricultural income  | x    |     |       |
|                                    |     | xi   | Any other income (specify nature and amount)   |      |     |       |
|                                    |     |  | a  | xia  |     |       |
|                                    |     | b  | xib  |      |     |       |
|                                    |     | c  | Total (xia + xib)  |      | xic |       |
|                                    | xii | Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x + xic) |  |      |     | 14xii |
|                                    | 15  | Total of credits to profit and loss account (13+14xii)                         |  |      |     | 15    |
| DEBITS TO PROFIT AND LOSS ACCOUNT  | 16  | Freight outward  |  |      |     | 16    |
|                                    | 17  | Consumption of stores and spare parts  |  |      |     | 17    |
|                                    | 18  | Power and fuel   |  |      |     | 18    |
|                                    | 19  | Rents  |  |      |     | 19    |
|                                    | 20  | Repairs to building  |  |      |     | 20    |
|                                    | 21  | Repairs to machinery   |  |      |     | 21    |
|                                    | 22  | Compensation to employees  |  |      |     |       |
|                                    |     | i  | Salaries and wages   | 22i  |     |       |
|                                    |     | ii   | Bonus  | 22ii |     |       |

|    |   |  |        |          |       |
|----|---|--|--------|----------|-------|
|    | iii   | Reimbursement of medical expenses  | 22iii  |          |       |
|    | iv  | Leave encashment   | 22iv   |          |       |
|    | v   | Leave travel benefits  | 22v    |          |       |
|    | vi  | Contribution to approved superannuation fund   | 22vi   |          |       |
|    | vii   | Contribution to recognised provident fund  | 22vii  |          |       |
|    | viii  | Contribution to recognised gratuity fund   | 22viii |          |       |
|    | ix  | Contribution to any other fund   | 22ix   |          |       |
|    | x   | Any other benefit to employees in respect of which an expenditure has been incurred              | 22x    |          |       |
|    | xi  | Total compensation to employees (total of 22i to 22x)  |        |          | 22xi  |
|    | xiii  | Whether any compensation, included in 22xi, paid to non-residents                                | xiii   | Yes / No |       |
|    | xii   | If Yes, amount paid to non-residents   | xii    |          |       |
| 23 | <b>Insurance</b>  |  |        |          |       |
|    | 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 | <b>Workmen and staff welfare expenses</b>   |  |        |          | 24    |
| 25 | <b>Entertainment</b>  |  |        |          | 25    |
| 26 | <b>Hospitality</b>  |  |        |          | 26    |
| 27 | <b>Conference</b>   |  |        |          | 27    |
| 28 | <b>Sales promotion including publicity (other than advertisement)</b>                               |  |        |          | 28    |
| 29 | <b>Advertisement</b>  |  |        |          | 29    |
| 30 | <b>Commission</b>   |  |        |          |       |
|    | i   | Paid outside India, or paid in India to a non-resident other than a company or a foreign company | i      |          |       |
|    | ii  | To others  | ii     |          |       |
|    | iii   | Total (i + ii)   |        |          | 30iii |
| 31 | <b>Royalty</b>  |  |        |          |       |
|    | i   | Paid outside India, or paid in India to a non-resident other than a company or a foreign company | i      |          |       |
|    | ii  | To others  | ii     |          |       |
|    | iii   | Total (i + ii)   |        |          | 31iii |
| 32 | <b>Professional / Consultancy fees / Fee for technical services</b>                                 |  |        |          |       |
|    | i   | Paid outside India, or paid in India to a non-resident other than a company or a foreign company | i      |          |       |
|    | ii  | To others  | ii     |          |       |
|    | iii   | Total (i + ii)   |        |          | 32iii |
| 33 | <b>Hotel, boarding and Lodging</b>  |  |        |          | 33    |
| 34 | <b>Traveling expenses other than on foreign traveling</b>   |  |        |          | 34    |
| 35 | <b>Foreign travelling expenses</b>  |  |        |          | 35    |
| 36 | <b>Conveyance expenses</b>  |  |        |          | 36    |
| 37 | <b>Telephone expenses</b>   |  |        |          | 37    |
| 38 | <b>Guest House expenses</b>   |  |        |          | 38    |
| 39 | <b>Club expenses</b>  |  |        |          | 39    |
| 40 | <b>Festival celebration expenses</b>  |  |        |          | 40    |
| 41 | <b>Scholarship</b>  |  |        |          | 41    |
| 42 | <b>Gift</b>   |  |        |          | 42    |
| 43 | <b>Donation</b>   |  |        |          | 43    |
| 44 | <b>Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)</b> |  |        |          |       |
|    | i   | Union excise duty  | 44i    |          |       |
|    | ii  | Service tax  | 44ii   |          |       |
|    | iii   | VAT/ Sales tax   | 44iii  |          |       |

|    |   |  |               |             |    |
|----|---|--|---------------|-------------|----|
|    | iv  | Cess   | 44iv          |             |    |
|    | v   | Central Goods & Service Tax (CGST)   | 44v           |             |    |
|    | vi  | State Goods & Services Tax (SGST)  | 44vi          |             |    |
|    | vii   | Integrated Goods & Services Tax (IGST)   | 44vii         |             |    |
|    | viii  | Union Territory Goods & Services Tax (UTGST)   | 44viii        |             |    |
|    | ix  | Any other rate, tax, duty or cess incl STT and CTT   | 44ix          |             |    |
|    | x   | Total rates and taxes paid or payable (44i + 44ii + 44iii + 44iv + 44v + 44vi + 44vii + 44viii + 44ix)   | 44x           |             |    |
| 45 | Audit fee   |  |               |             | 45 |
| 46 | Other expenses (specify nature and amount)  |  |               |             |    |
|    | i   |  | i             |             |    |
|    | ii  |  | ii            |             |    |
|    | iii   | Total (i + ii)   |               | 46iii       |    |
| 47 | Bad debts (specify PAN/Aadhaar No. of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)                       |  |               |             |    |
|    | (i1)  |  | 47i(1)        |             |    |
|    | (i2)  |  | 47ii(2)       |             |    |
|    | (i3)  |  | 47i(3)        |             |    |
|    | (Rows can be added as required) Total [47i(1)+47i(2)+47i(3)]  |  | 47i           |             |    |
|    | ii  | Others (more than Rs. 1 lakh) where PAN/Aadhaar No. is not available (provide name and complete address)                                       | 47ii          |             |    |
|    | iii   | Others (amounts less than Rs. 1 lakh)  | 47iii         |             |    |
|    | iv  | Total Bad Debt (47i + 47ii + 47iii)  |               | 47iv        |    |
| 48 | Provision for bad and doubtful debts  |  |               |             | 48 |
| 49 | Other provisions  |  |               |             | 49 |
| 50 | Profit before interest, depreciation and taxes [15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47iv + 48 + 49)] |  |               |             | 50 |
| 51 | Interest  |  |               |             |    |
|    | i   | Paid outside India, or paid in India to a non-resident other than a company or a foreign company   | i             |             |    |
|    | ii  | To others  | ii            |             |    |
|    | iii   | Total (i + ii)   |               | 51iii       |    |
| 52 | Depreciation and amortization   |  |               |             | 52 |
| 53 | Net profit before taxes (50 – 51iii – 52)   |  |               |             | 53 |
| 54 | Provision for current tax   |  |               |             | 54 |
| 55 | Provision for Deferred Tax  |  |               |             | 55 |
| 56 | Profit after tax (53 - 54 - 55)   |  |               |             | 56 |
| 57 | Balance brought forward from previous year  |  |               |             | 57 |
| 58 | Amount available for appropriation (56 + 57)  |  |               |             | 58 |
| 59 | Appropriations  |  |               |             |    |
|    | i   | Transfer to reserves and surplus   | 59i           |             |    |
|    | ii  | Proposed dividend/ Interim dividend  | 59ii          |             |    |
|    | iii   | Tax on dividend/ Tax on dividend for earlier years   | 59iii         |             |    |
|    | iv  | Appropriation towards Corporate Social Responsibility (CSR) activities (in case of companies covered under section 135 of Companies Act, 2013) | 59iv          |             |    |
|    | v   | Any other appropriation  | 59v           |             |    |
|    | vi  | Total (59i + 59ii + 59iii + 59iv+59v)  | 59vi          |             |    |
| 60 | Balance carried to balance sheet (58 - 59vi)  |  |               |             | 60 |
| 61 | COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE   |  |               |             |    |
|    | SR. NO.   | Name of Business   | Business code | Description |    |
|    |   |  |               |             |    |
|    |   |  |               |             |    |
|    |   |  |               |             |    |



|   |      | Registration No. of goods carriage   | Whether owned/leased/hired | Tonnage capacity of goods carriage (in MT) | Number of months for which goods carriage was owned/leased/hired by assessee | Presumptive income u/s 44AE for the goods carriage<br>(Computed @ Rs.1000 per ton per month in case tonnage exceeds 12MT, or else @ Rs.7500 per month) or the amount claimed to have been actually earned, whichever is higher |     |  |
|---|------|--|----------------------------|--|--|--|-----|--|
|   |      | (i)  | (1)                        | (2)  | (3)  | (4)  | (5) |  |
|   |      |  | (a)                        |  |  |  |     |  |
|   |      |  | (b)                        |  |  |  |     |  |
|   |      |  | Total                      |  |  |  |     |  |
| Add row options as necessary ( Please Note : At any time during the year the number of vehicles should not exceed 10 vehicles)  |      |  |                            |  |  |  |     |  |
|   | (ii) | Total presumptive income from goods carriage u/s 44AE [total of column (5) of table 61(i)]   |                            |  |  | 61(ii)   |     |  |
| NOTE— If the profits are lower than prescribed under S.44AE or the number of goods carriage owned / leased / hired at any time during the year exceeds 10, then , it is mandatory to maintain books of accounts and have a tax audit under section 44AB |      |  |                            |  |  |  |     |  |
| NO<br>ACCOUN<br>T CASE  | 62   | In case of Foreign Company whose total income comprises solely of profits and gains from business referred to in sections 44B, 44BB, 44BBA or 44BBB, furnish the following information |                            |  |  |  |     |  |
|   |      | a  | Gross receipts / Turnover  |  |  |  | 62a |  |
|   |      | b  | Net profit                 |  |  |  | 62b |  |

**Part A-  
Manufacturing  
Account Ind-AS**

**Manufacturing Account for the financial year 2019-20** [applicable for a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015]

|                        |   |  |                   |  |                                   |      |      |
|------------------------|---|--|-------------------|--|-----------------------------------|------|------|
| NO<br>ACCOUN<br>T CASE | 1 | Debits to Manufacturing account                                  |                   |  |                                   |      |      |
|                        |   | A  | Opening Inventory |  |                                   |      |      |
|                        |   |  | i                 | Opening stock of raw-material                              | i                                 |      |      |
|                        |   |  | ii                | Opening stock of Work in progress                          | ii                                |      |      |
|                        |   |  | iii               | Total (i + ii)   |                                   | Aiii |      |
|                        |   |  | B                 | Purchases (net of refunds and duty or tax, if any)         |                                   |      | B    |
|                        |   |  | C                 | Direct wages   |                                   |      | C    |
|                        |   |  | D                 | Direct expenses  |                                   |      | D    |
|                        |   |  |                   | i  | Carriage inward                   | i    |      |
|                        |   |  |                   | ii   | Power and fuel                    | ii   |      |
|                        |   |  |                   | iii  | Other direct expenses             | iii  |      |
|                        |   |  | E                 | Factory Overheads  |                                   |      |      |
|                        |   |  |                   | I  | Indirect wages                    |      |      |
|                        |   |  |                   | ii   | Factory rent and rates            |      |      |
|                        |   |  |                   | iii  | Factory Insurance                 |      |      |
|                        |   |  |                   | iv   | Factory fuel and power            |      |      |
|                        |   |  |                   | v  | Factory general expenses          |      |      |
|                        |   |  |                   | vi   | Depreciation of factory machinery |      |      |
|                        |   |  |                   | vii  | Total (i+ii+iii+iv+v+vi)          |      | Evii |
|                        |   |  | F                 | Total of Debits to Manufacturing Account (Aiii+B+C+D+Evii) |                                   |      | 1F   |
|                        | 2 | Closing Stock  |                   |  |                                   |      |      |
|                        |   |  | i                 | Raw material   | 2i                                |      |      |
|                        |   |  | ii                | Work-in-progress   | 2ii                               |      |      |
|                        |   |  | Total (2i +2ii)   |  |                                   | 2    |      |
|                        | 3 | Cost of Goods Produced – transferred to Trading Account (1F - 2) |                   |  |                                   |      | 3    |

**Part A-Trading  
Account Ind-AS**

**Trading Account for the financial year 2019-20** [applicable for a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015]

|                        |   |                         |  |  |    |  |  |
|------------------------|---|-------------------------|--|--|----|--|--|
| NO<br>ACCOUN<br>T CASE | 4 | Revenue from operations |  |  |    |  |  |
|                        |   | A                       | Sales/ Gross receipts of business (net of returns and refunds and duty or tax, if any) |  |    |  |  |
|                        |   |                         | i  | Sale of goods  | i  |  |  |
|                        |   |                         | ii   | Sale of services                                     | ii |  |  |
|                        |   |                         | iii  | Other operating revenues (specify nature and amount) |    |  |  |

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

| Part A-P&L                         |     | Profit and Loss Account for the financial year 2019-20 [applicable for a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015] |  |     |  |  |
|------------------------------------|-----|---|--|-----|--|--|
| Ind-AS                             |     |   |  |     |  |  |
| CREDITS TO PROFIT AND LOSS ACCOUNT | 13  | Gross profit transferred from Trading Account   |  |     |  |  |
|                                    | 14  | Other income  |  |     |  |  |
|                                    | i   | Rent  |  | i   |  |  |
|                                    | ii  | Commission  |  | ii  |  |  |
|                                    | iii | Dividend income   |  | iii |  |  |

|    |  |  |        |          |    |  |
|----|--|--|--------|----------|----|--|
|    | iv   | Interest income  | iv     |          |    |  |
|    | v  | Profit on sale of fixed assets   | v      |          |    |  |
|    | vi   | Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT)                                   | vi     |          |    |  |
|    | vii  | Profit on sale of other investment   | vii    |          |    |  |
|    | viii   | Gain (loss) on account of foreign exchange fluctuation u/s 43AA  | viii   |          |    |  |
|    | ix   | Profit on conversion of inventory into capital asset u/s 28(via) (Fair Market Value of inventory as on the date of conversion) | ix     |          |    |  |
|    | x  | Agricultural income  | x      |          |    |  |
|    | xi   | Any other income ( <i>specify nature and amount</i> )  |        |          |    |  |
|    | a  |  | xia    |          |    |  |
|    | b  |  | xib    |          |    |  |
|    | c  | Total (xia + xib)  | xic    |          |    |  |
|    | xii  | Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x + xic)   |        | 14xii    |    |  |
| 15 | Total of credits to profit and loss account (13+14xii)         |  |        |          | 15 |  |
| 16 | Freight outward  |  |        |          | 16 |  |
| 17 | Consumption of stores and spare parts                          |  |        |          | 17 |  |
| 18 | Power and fuel   |  |        |          | 18 |  |
| 19 | Rents  |  |        |          | 19 |  |
| 20 | Repairs to building  |  |        |          | 20 |  |
| 21 | Repairs to machinery   |  |        |          | 21 |  |
| 22 | Compensation to employees                                      |  |        |          |    |  |
|    | i  | Salaries and wages   | 22i    |          |    |  |
|    | ii   | Bonus  | 22ii   |          |    |  |
|    | iii  | Reimbursement of medical expenses  | 22iii  |          |    |  |
|    | iv   | Leave encashment   | 22iv   |          |    |  |
|    | v  | Leave travel benefits  | 22v    |          |    |  |
|    | vi   | Contribution to approved superannuation fund   | 22vi   |          |    |  |
|    | vii  | Contribution to recognised provident fund  | 22vii  |          |    |  |
|    | viii   | Contribution to recognised gratuity fund   | 22viii |          |    |  |
|    | ix   | Contribution to any other fund   | 22ix   |          |    |  |
|    | x  | Any other benefit to employees in respect of which an expenditure has been incurred  | 22x    |          |    |  |
|    | xi   | Total compensation to employees (total of 22i to 22x)  |        | 22xi     |    |  |
|    | xii  | Whether any compensation, included in 22xi, paid to non-residents  | xiiia  | Yes / No |    |  |
|    |  | If Yes, amount paid to non-residents   | xiiib  |          |    |  |
| 23 | Insurance  |  |        |          |    |  |
|    | i  | Medical Insurance  | 23i    |          |    |  |
|    | ii   | Life Insurance   | 23ii   |          |    |  |
|    | iii  | Keyman's Insurance   | 23iii  |          |    |  |
|    | iv   | Other Insurance including factory, office, car, goods, etc.  | 23iv   |          |    |  |
|    | v  | Total expenditure on insurance (23i + 23ii + 23iii + 23iv)   |        | 23v      |    |  |
| 24 | Workmen and staff welfare expenses                             |  |        |          | 24 |  |
| 25 | Entertainment  |  |        |          | 25 |  |
| 26 | Hospitality  |  |        |          | 26 |  |
| 27 | Conference   |  |        |          | 27 |  |
| 28 | Sales promotion including publicity (other than advertisement) |  |        |          | 28 |  |
| 29 | Advertisement  |  |        |          | 29 |  |
| 30 | Commission   |  |        |          |    |  |
|    | i  | Paid outside India, or paid in India to a non-resident other than a company or a foreign company                               | i      |          |    |  |
|    | ii   | To others  | ii     |          |    |  |
|    | iii  | Total (i + ii)   |        | 30iii    |    |  |
| 31 | Royalty  |  |        |          |    |  |

|    |   |  |        |  |       |
|----|---|--|--------|--|-------|
|    | i   | Paid outside India, or paid in India to a non-resident other than a company or a foreign company         | i      |  |       |
|    | ii  | To others  | ii     |  |       |
|    | iii   | Total (i + ii)   |        |  | 31iii |
| 32 | Professional / Consultancy fees / Fee for technical services  |  |        |  |       |
|    | i   | Paid outside India, or paid in India to a non-resident other than a company or a foreign company         | i      |  |       |
|    | ii  | To others  | ii     |  |       |
|    | iii   | Total (i + ii)   |        |  | 32iii |
| 33 | Hotel, boarding and Lodging   |  |        |  | 33    |
| 34 | Traveling expenses other than on foreign traveling  |  |        |  | 34    |
| 35 | Foreign travelling expenses   |  |        |  | 35    |
| 36 | Conveyance expenses   |  |        |  | 36    |
| 37 | Telephone expenses  |  |        |  | 37    |
| 38 | Guest House expenses  |  |        |  | 38    |
| 39 | Club expenses   |  |        |  | 39    |
| 40 | Festival celebration expenses   |  |        |  | 40    |
| 41 | Scholarship   |  |        |  | 41    |
| 42 | Gift  |  |        |  | 42    |
| 43 | Donation  |  |        |  | 43    |
| 44 | Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)  |  |        |  |       |
|    | i   | Union excise duty  | 44i    |  |       |
|    | ii  | Service tax  | 44ii   |  |       |
|    | iii   | VAT/ Sales tax   | 44iii  |  |       |
|    | iv  | Cess   | 44iv   |  |       |
|    | v   | Central Goods & Service Tax (CGST)   | 44v    |  |       |
|    | vi  | State Goods & Services Tax (SGST)  | 44vi   |  |       |
|    | vii   | Integrated Goods & Services Tax (IGST)   | 44vii  |  |       |
|    | viii  | Union Territory Goods & Services Tax (UTGST)   | 44viii |  |       |
|    | ix  | Any other rate, tax, duty or cess incl STT and CTT   | 44ix   |  |       |
|    | x   | Total rates and taxes paid or payable (44i + 44ii + 44iii + 44iv + 44v + 44vi + 44vii + 44viii + 44ix)   |        |  | 44x   |
| 45 | Audit fee   |  |        |  | 45    |
| 46 | Other expenses (specify nature and amount)  |  |        |  |       |
|    | i   |  | i      |  |       |
|    | ii  |  | ii     |  |       |
|    | iii   | Total (i + ii)   |        |  | 46iii |
| 47 | Bad debts (specify PAN/Aadhaar No. of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)                       |  |        |  |       |
|    | (i1)  |  | 47(i1) |  |       |
|    | (i2)  |  | 47i(2) |  |       |
|    | (i3)  |  | 47i(3) |  |       |
|    | (Rows can be added as required) Total (47i1+47i2+47i3)  |  | 47i    |  |       |
|    | ii  | Others (more than Rs. 1 lakh) where PAN/Aadhaar No. is not available (provide name and complete address) | 47ii   |  |       |
|    | iii   | Others (amounts less than Rs. 1 lakh)  | 47iii  |  |       |
|    | iv  | Total Bad Debt (47i + 47ii + 47iii)  |        |  | 47iv  |
| 48 | Provision for bad and doubtful debts  |  |        |  | 48    |
| 49 | Other provisions  |  |        |  | 49    |
| 50 | Profit before interest, depreciation and taxes [15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47iv + 48 + 49)] |  |        |  | 50    |
| 51 | Interest  |  |        |  |       |
|    | i   | Paid outside India, or paid in India to a non-resident other than a company or a foreign company         | i      |  |       |
|    | ii  | To others  | ii     |  |       |

|    |  |  |       |       |  |
|----|--|--|-------|-------|--|
|    | iii  | Total (i + ii)   |       | 51iii |  |
| 52 | Depreciation and amortisation                |  |       | 52    |  |
| 53 | Net profit before taxes (50 – 51iii – 52)    |  |       | 53    |  |
| 54 | Provision for current tax                    |  |       | 54    |  |
| 55 | Provision for Deferred Tax                   |  |       | 55    |  |
| 56 | Profit after tax (53 - 54 - 55)              |  |       | 56    |  |
| 57 | Balance brought forward from previous year   |  |       | 57    |  |
| 58 | Amount available for appropriation (56 + 57) |  |       | 58    |  |
| 59 | Appropriations                               |  |       |       |  |
|    | i  | Transfer to reserves and surplus   | 59i   |       |  |
|    | ii   | Proposed dividend/ Interim dividend  | 59ii  |       |  |
|    | iii  | Tax on dividend/ Tax on dividend for earlier years   | 59iii |       |  |
|    | iv   | Appropriation towards Corporate Social Responsibility (CSR) activities (in case of companies covered under section 135 of Companies Act, 2013) | 59iv  |       |  |
|    | v  | Any other appropriation  | 59v   |       |  |
|    | vi   | Total (59i + 59ii + 59iii + 59iv+59v)  | 59vi  |       |  |
| 60 | Balance carried to balance sheet (58 - 59vi) |  |       | 60    |  |
| 61 | A Items that will not be reclassified to P&L |  |       |       |  |
|    | i  | Changes in revaluation surplus   | i     |       |  |
|    | ii   | Re-measurements of the defined benefit plans   | ii    |       |  |
|    | iii  | Equity instruments through OCI   | iii   |       |  |
|    | iv   | Fair value Changes relating to own credit risk of financial liabilities designated at FVTPL  | iv    |       |  |
|    | v  | Share of Other comprehensive income in associates and joint ventures , to the extent not to be classified to P&L                               | v     |       |  |
|    | vi   | Others (Specify nature)  | vi    |       |  |
|    | vii  | Income tax relating to items that will not be reclassified to P&L  | vii   |       |  |
|    | viii   | Total  |       | 61A   |  |
|    | B Items that will be reclassified to P&L     |  |       |       |  |
|    | i  | Exchange differences in translating the financial statements of a foreign operation  | i     |       |  |
|    | ii   | Debt instruments through OCI   | ii    |       |  |
|    | iii  | The effective portion of gains and loss on hedging instruments in a cash flow hedge  | iii   |       |  |
|    | iv   | Share of OCI in associates and joint ventures to the extent to be classified into P&L  | iv    |       |  |
|    | v  | Others (Specify nature)  | v     |       |  |
|    | vi   | Income tax relating to items that will be reclassified to P&L  | vi    |       |  |
|    | vii  | Total  |       | 61B   |  |
| 62 | Total Comprehensive Income (56 + 61A + 61B)  |  |       | 62    |  |

PROVISIONS PROVISION FOR TAX AND APPROPRIATIONS

|                          |  |  |    |  |                          |
|--------------------------|--|--|----|--|--------------------------|
| <b>Part A- OI</b>        |  | Other Information (mandatory, if liable for audit under section 44AB, for other fill, if applicable)   |    |  |                          |
| <b>OTHER INFORMATION</b> | 1  | Method of accounting employed in the previous year (Tick) <input checked="" type="checkbox"/> mercantile <input type="checkbox"/> cash   |    |  |                          |
|                          | 2  | Is there any change in method of accounting (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No   |    |  |                          |
|                          | 3a   | Increase in the profit or decrease in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column 11a(iii) of Schedule ICDS] |    |  | 3a                       |
|                          | 3b   | Decrease in the profit or increase in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column 11b(iii) of Schedule ICDS] |    |  | 3b                       |
|                          | 4  | Method of valuation of closing stock employed in the previous year (optional in case of professionals)   |    |  |                          |
|                          | a  | Raw Material (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)   |    |  | <input type="checkbox"/> |
|                          | b  | Finished goods (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)   |    |  | <input type="checkbox"/> |
|                          | c  | Is there any change in stock valuation method (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No   |    |  |                          |
|                          | d  | Increase in the profit or decrease in loss because of deviation, if any, from the method of valuation specified under section 145A   |    |  | 4d                       |
|                          | e  | Decrease in the profit or increase in loss because of deviation, if any, from the method of valuation specified under section 145A   |    |  | 4e                       |
| 5                        | Amounts not credited to the profit and loss account, being - |  |    |  |                          |
| a                        | the items falling within the scope of section 28             |  | 5a |  |                          |

|   |   |  |                        |     |    |
|---|---|--|------------------------|-----|----|
|   | b   | the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, or refund of GST, where such credits, drawbacks or refunds are admitted as due by the authorities concerned                            | 5b                     |     |    |
|   | c   | escalation claims accepted during the previous year  | 5c                     |     |    |
|   | d   | any other item of income   | 5d                     |     |    |
|   | e   | capital receipt, if any  | 5e                     |     |    |
|   | f   | Total of amounts not credited to profit and loss account (5a+5b+5c+5d+5e)  |                        |     | 5f |
| 6 | Amounts debited to the profit and loss account, to the extent disallowable under section 36 due to non-fulfilment of condition specified in relevant clauses- |  |                        |     |    |
|   | a   | Premium paid for insurance against risk of damage or destruction of stocks or store [36(1)(i)]   | 6a                     |     |    |
|   | b   | Premium paid for insurance on the health of employees [36(1)(ib)]  | 6b                     |     |    |
|   | c   | Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend [36(1)(ii)]   | 6c                     |     |    |
|   | d   | Any amount of interest paid in respect of borrowed capital [36(1)(iii)]  | 6d                     |     |    |
|   | e   | Amount of discount on a zero-coupon bond [36(1)(iia)]  | 6e                     |     |    |
|   | f   | Amount of contributions to a recognised provident fund [36(1)(iv)]   | 6f                     |     |    |
|   | g   | Amount of contributions to an approved superannuation fund [36(1)(iv)]   | 6g                     |     |    |
|   | h   | Amount of contribution to a pension scheme referred to in section 80CCD [36(1)(iva)]   | 6h                     |     |    |
|   | i   | Amount of contributions to an approved gratuity fund [36(1)(v)]  | 6i                     |     |    |
|   | j   | Amount of contributions to any other fund  | 6j                     |     |    |
|   | k   | Any sum received from employees as contribution to any provident fund or superannuation fund or any fund set up under ESI Act or any other fund for the welfare of employees to the extent not credited to the employees account on or before the due date [36(1)(va)] | 6k                     |     |    |
|   | l   | Amount of bad and doubtful debts [36(1)(vii)]  | 6l                     |     |    |
|   | m   | Provision for bad and doubtful debts [36(1)(vii)]  | 6m                     |     |    |
|   | n   | Amount transferred to any special reserve [36(1)(viii)]  | 6n                     |     |    |
|   | o   | Expenditure for the purposes of promoting family planning amongst employees [36(1)(ix)]  | 6o                     |     |    |
|   | p   | Amount of securities transaction paid in respect of transaction in securities if such income is not included in business income [36(1)(xv)]  | 6p                     |     |    |
|   | q   | Marked to market loss or other expected loss as computed in accordance with the ICDS notified u/s 145(2) [36(1)(xviii)]  | 6q                     |     |    |
|   | r   | Any other disallowance   | 6r                     |     |    |
|   | s   | Total amount disallowable under section 36 (total of 6a to 6r)   |                        |     | 6s |
|   | t   | Total number of employees employed by the company (mandatory in case company has recognized Provident Fund)  |                        |     |    |
|   |   | i  | deployed in India      | i   |    |
|   |   | ii   | deployed outside India | ii  |    |
|   |   | iii  | Total                  | iii |    |
| 7 | Amounts debited to the profit and loss account, to the extent disallowable under section 37   |  |                        |     |    |
|   | a   | Expenditure of capital nature [37(1)]  | 7a                     |     |    |
|   | b   | Expenditure of personal nature [37(1)]   | 7b                     |     |    |
|   | c   | Expenditure laid out or expended wholly and exclusively NOT for the purpose of business or profession [37(1)]  | 7c                     |     |    |
|   | d   | Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party [37(2B)]   | 7d                     |     |    |
|   | e   | Expenditure by way of penalty or fine for violation of any law for the time being in force   | 7e                     |     |    |
|   | f   | Any other penalty or fine  | 7f                     |     |    |
|   | g   | Expenditure incurred for any purpose which is an offence or which is prohibited by law   | 7g                     |     |    |
|   | h   | Expenditure incurred on corporate social responsibility (CSR)  | 7h                     |     |    |
|   | i   | Amount of any liability of a contingent nature   | 7i                     |     |    |
|   | j   | Any other amount not allowable under section 37  | 7j                     |     |    |
|   | k   | Total amount disallowable under section 37 (total of 7a to 7j)   |                        |     | 7k |
| 8 | A.  | Amounts debited to the profit and loss account, to the extent disallowable under section 40  |                        |     |    |

|    |    |  |      |  |     |
|----|----|--|------|--|-----|
|    | a  | Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B  | Aa   |  |     |
|    | b  | Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B   | Ab   |  |     |
|    | c  | Amount disallowable under section 40(a)(ib) on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016  | Ac   |  |     |
|    | d  | Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B  | Ad   |  |     |
|    | e  | Amount of tax or rate levied or assessed on the basis of profits [40(a)(ii)]   | Ae   |  |     |
|    | f  | Amount paid as wealth tax [40(a)(iia)]   | Af   |  |     |
|    | g  | Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib)   | Ag   |  |     |
|    | h  | Amount of interest, salary, bonus, commission or remuneration paid to any partner or member inadmissible under section [40(b)/ 40(ba)]   | Ah   |  |     |
|    | i  | Any other disallowance   | Ai   |  |     |
|    | j  | Total amount disallowable under section 40(total of Aa to Ai )   |      |  | Aj  |
|    | B. | Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year   |      |  | 8B  |
| 9  |    | Amounts debited to the profit and loss account, to the extent disallowable under section 40A   |      |  |     |
|    | a  | Amounts paid to persons specified in section 40A(2)(b)   | 9a   |  |     |
|    | b  | Amount paid otherwise than by account payee cheque or account payee bank draft or use of electronic clearing system through a bank account or through such electronic mode as may be prescribed, disallowable under section 40A(3)   | 9b   |  |     |
|    | c  | Provision for payment of gratuity [40A(7)]   | 9c   |  |     |
|    | d  | any sum paid by the assessee as an employer for setting up or as contribution to any fund, trust, company, AOP, or BOI or society or any other institution [40A(9)]  | 9d   |  |     |
|    | e  | Any other disallowance   | 9e   |  |     |
|    | f  | Total amount disallowable under section 40A (Total of 9a to 9e)  |      |  | 9f  |
| 10 |    | Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year  |      |  |     |
|    | a  | Any sum in the nature of tax, duty, cess or fee under any law  | 10a  |  |     |
|    | b  | Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees  | 10b  |  |     |
|    | c  | Any sum payable to an employee as bonus or commission for services rendered  | 10c  |  |     |
|    | d  | Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation   | 10d  |  |     |
|    | e  | Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank   | 10e  |  |     |
|    | f  | Any sum payable towards leave encashment   | 10f  |  |     |
|    | g  | Any sum payable to the Indian Railways for the use of railway assets   | 10g  |  |     |
|    | h  | Total amount allowable under section 43B (total of 10a to 10g )  |      |  | 10h |
| 11 |    | Any amount debited to profit and loss account of the previous year but disallowable under section 43B  |      |  |     |
|    | a  | Any sum in the nature of tax, duty, cess or fee under any law  | 11a  |  |     |
|    | b  | Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees  | 11b  |  |     |
|    | c  | Any sum payable to an employee as bonus or commission for services rendered  | 11c  |  |     |
|    | d  | Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation   | 11d  |  |     |
|    | da | any sum payable by the assessee as interest on any loan or borrowing from a deposit taking non-banking financial company or systemically important non-deposit taking non-banking financial company, in accordance with the terms and conditions of the agreement governing such loan or borrowing | 11da |  |     |
|    | e  | Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank   | 11e  |  |     |
|    | f  | Any sum payable towards leave encashment   | 11f  |  |     |
|    | g  | Any sum payable to the Indian Railways for the use of railway assets   | 11g  |  |     |

|    |  |   |     |     |    |
|----|--|---|-----|-----|----|
|    | h  | Total amount disallowable under Section 43B (total of 11a to 11g) |     | 11h |    |
| 12 | Amount of credit outstanding in the accounts in respect of   |   |     |     |    |
|    | a  | Union Excise Duty   | 12a |     |    |
|    | b  | Service tax   | 12b |     |    |
|    | c  | VAT/sales tax   | 12c |     |    |
|    | d  | Central Goods & Service Tax (CGST)                                | 12d |     |    |
|    | e  | State Goods & Services Tax (SGST)                                 | 12e |     |    |
|    | f  | Integrated Goods & Services Tax (IGST)                            | 12f |     |    |
|    | g  | Union Territory Goods & Services Tax (UTGST)                      | 12g |     |    |
|    | h  | Any other tax   | 12h |     |    |
|    | i  | Total amount outstanding (total of 12a to 12h)                    |     | 12i |    |
| 13 | Amounts deemed to be profits and gains under section 33AB or 33ABA or 33AC   |   |     |     | 13 |
| 14 | Any amount of profit chargeable to tax under section 41  |   |     |     | 14 |
| 15 | Amount of income or expenditure of prior period credited or debited to the profit and loss account (net)   |   |     |     | 15 |
| 16 | Amount of expenditure disallowed u/s 14A   |   |     |     | 16 |
| 17 | Whether assessee is exercising option under subsection 2A of section 92CE (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> |   |     |     | 17 |
|    | No<br>[If yes, please fill schedule TPSA]  |   |     |     |    |

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

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

**Part A – OL** Receipt and payment account of company under liquidation

|  |    |                 |                       |      |
|--|----|-----------------|-----------------------|------|
| Receipt and payment account of company under liquidation | 1  | Opening balance |                       |      |
|  |    | i               | Cash in hand          | 1i   |
|  |    | ii              | Bank                  | 1ii  |
|  |    | iii             | Total opening balance | 1iii |
|  | 2  | Receipts        |                       |      |
|  |    | i               | Interest              | 2i   |
|  | ii | Dividend        | 2ii                   |      |



|   |     |  |       |   |  |
|---|-----|--|-------|---|--|
|   | iii | Sale of assets (pls. specify nature and amount)    |       |   |  |
|   | a   |  | 2iiia |   |  |
|   | b   |  | 2iiib |   |  |
|   | c   |  | 2iiic |   |  |
|   | d   | Total (iiia + iiib + iiic)                         | 2iiid |   |  |
|   | iv  | Realisation of dues/debtors                        | 2iv   |   |  |
|   | v   | Others (pls. specify nature and amount)            |       |   |  |
|   | a   |  | 2va   |   |  |
|   | b   |  | 2vb   |   |  |
|   | c   | Total of other receipts (va + vb)                  | 2vc   |   |  |
|   | vi  | Total receipts (2i + 2ii + 2iiid + 2iv + 2vc)      | 2vi   |   |  |
| 3 |     | Total of opening balance and receipts              |       | 3 |  |
| 4 |     | Payments   |       |   |  |
|   | i   | Repayment of secured loan                          | 4i    |   |  |
|   | ii  | Repayment of unsecured loan                        | 4ii   |   |  |
|   | iii | Repayment to creditors                             | 4iii  |   |  |
|   | iv  | Commission   | 4iv   |   |  |
|   | v   | Others (pls. specify)                              |       |   |  |
|   | a   |  | 4va   |   |  |
|   | b   |  | 4vb   |   |  |
|   | c   | Total of other payments (4va + 4vb)                | 4vc   |   |  |
|   | vi  | Total payments (4i + 4ii + 4iii + 4iv + 4vc)       | 4vi   |   |  |
| 5 |     | Closing balance                                    |       |   |  |
|   | i   | Cash in hand                                       | 5i    |   |  |
|   | ii  | Bank   | 5ii   |   |  |
|   | iii | Total of closing balance (5i + 5ii)                | 5iii  |   |  |
| 6 |     | Total of closing balance and payments (4vi + 5iii) |       | 6 |  |

## SCHEDULES TO THE RETURN FORM (FILL AS APPLICABLE)

| Schedule HP   |   | Details of Income from House Property (Please refer instructions) (Drop down to be provided indicating ownership of property)   |  |  |   |            |    |  |   |  |                     |  |  |  |
|---|---|---|--|--|---|------------|----|--|---|--|---------------------|--|--|--|
| HOUSE PROPERTY  | 1   | Address of property 1   |  |  |   | Town/ City |    |  | State   |  | PIN Code / Zip Code |  |  |  |
|   | Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (if "YES" please enter following details)  |   |  |  |   |            |    |  |   |  |                     |  |  |  |
|   | Assessee's percentage of share in the property %  |   |  |  |   |            |    |  |   |  |                     |  |  |  |
|   | Name of Co-owner(s)   |   |  |  | PAN/Aadhaar No. of Co-owner (s)                 |            |    |  | Percentage Share in Property                                |  |                     |  |  |  |
|   | I   |   |  |  |   |            |    |  |   |  |                     |  |  |  |
|   | II  |   |  |  |   |            |    |  |   |  |                     |  |  |  |
|   | [Tick <input checked="" type="checkbox"/> the applicable option]<br><input type="checkbox"/> Let out<br><input type="checkbox"/> Deemed let out<br><input type="checkbox"/> Self occupied |   | Name(s) of Tenant (if let out)   |  | PAN/Aadhaar No. of Tenant(s) (Please see Note ) |            |    |  | PAN/TAN/Aadhaar No. of Tenant(s) (if TDS credit is claimed) |  |                     |  |  |  |
|   |   |   | I  |  |   |            |    |  |   |  |                     |  |  |  |
|   |   |   | II   |  |   |            |    |  |   |  |                     |  |  |  |
|   | a   |   | Gross rent received or receivable or lettable value                                  |  |   |            |    |  | 1a  |  |                     |  |  |  |
|   | b   |   | The amount of rent which cannot be realized  |  |   |            | 1b |  |   |  |                     |  |  |  |
|   | c   |   | Tax paid to local authorities  |  |   |            | 1c |  |   |  |                     |  |  |  |
|   | d   |   | Total (1b + 1c)  |  |   |            | 1d |  |   |  |                     |  |  |  |
|   | e   |   | Annual value (1a – 1d) (nil, if self -occupied etc. as per section 23(2) of the Act) |  |   |            |    |  | 1e  |  |                     |  |  |  |
|   | f   |   | Annual value of the property owned (own percentage share x 1e)                       |  |   |            |    |  | 1f  |  |                     |  |  |  |
|   | g   |   | 30% of 1f  |  |   |            | 1g |  |   |  |                     |  |  |  |
|   | h   |   | Interest payable on borrowed capital   |  |   |            | 1h |  |   |  |                     |  |  |  |
|   | i   |   | Total (1g + 1h)  |  |   |            |    |  | 1i  |  |                     |  |  |  |
|   | j   |   | Arrears/Unrealised rent received during the year less 30%                            |  |   |            |    |  | 1j  |  |                     |  |  |  |
|   | k   |   | Income from house property 1 (1f – 1i+1j)  |  |   |            |    |  | 1k  |  |                     |  |  |  |
| 2   |   | Address of property 2   |  |  |   | Town/ City |    |  | State   |  | PIN Code/Zip code   |  |  |  |
| Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (if "YES" please enter following details)  |   |   |  |  |   |            |    |  |   |  |                     |  |  |  |
| Assessee's percentage of share in the property  |   |   |  |  |   |            |    |  |   |  |                     |  |  |  |
| Name of Co-owner(s)   |   |   |  | PAN/Aadhaar No. of Co-owner (s)                |   |            |    | Percentage Share in Property                               |   |  |                     |  |  |  |
| I   |   |   |  |  |   |            |    |  |   |  |                     |  |  |  |
| II  |   |   |  |  |   |            |    |  |   |  |                     |  |  |  |
| [Tick <input checked="" type="checkbox"/> the applicable option]<br><input type="checkbox"/> Let out<br><input type="checkbox"/> Deemed let out<br><input type="checkbox"/> Self occupied |   | Name(s) of Tenant (if let out)  |  | PAN/Aadhaar No. of Tenant(s) (Please see note) |   |            |    | PAN/TAN/Aadhaar No. of Tenant(s) if TDS credit is claimed) |   |  |                     |  |  |  |
|   |   | I   |  |  |   |            |    |  |   |  |                     |  |  |  |
|   |   | II  |  |  |   |            |    |  |   |  |                     |  |  |  |
| a   |   | Gross rent received or receivable/ lettable value<br>(higher of the two, if let out for whole of the year, lower of the two, if let out for part of the year)                       |  |  |   |            |    | 2a   |   |  |                     |  |  |  |
| b   |   | The amount of rent which cannot be realized   |  |  |   | 2b         |    |  |   |  |                     |  |  |  |
| c   |   | Tax paid to local authorities   |  |  |   | 2c         |    |  |   |  |                     |  |  |  |
| d   |   | Total (2b + 2c)   |  |  |   | 2d         |    |  |   |  |                     |  |  |  |
| e   |   | Annual value (2a – 2d)  |  |  |   |            |    | 2e   |   |  |                     |  |  |  |
| f   |   | Annual value of the property owned (own percentage share x 2e)  |  |  |   |            |    | 2f   |   |  |                     |  |  |  |
| g   |   | 30% of 2f   |  |  |   | 2g         |    |  |   |  |                     |  |  |  |
| h   |   | Interest payable on borrowed capital  |  |  |   | 2h         |    |  |   |  |                     |  |  |  |
| i   |   | Total (2g + 2h)   |  |  |   |            |    | 2i   |   |  |                     |  |  |  |
| j   |   | Arrears/Unrealised rent received during the year less 30%   |  |  |   |            |    | 2j   |   |  |                     |  |  |  |
| k   |   | Income from house property 2 (2e – 2h + 2j)   |  |  |   |            |    | 2k   |   |  |                     |  |  |  |
| 3   |   | Pass through income/loss if any *   |  |  |   |            |    | 3  |   |  |                     |  |  |  |
| 4   |   | Income under the head "Income from house property" (1k + 2k + 3)<br>(if negative take the figure to 2i of schedule CYLA)  |  |  |   |            |    | 4  |   |  |                     |  |  |  |
| <b>NOTE</b>   |   | Furnishing of PAN/Aadhaar No. of tenant is mandatory, if tax is deducted under section 194-IB.<br>Furnishing of TAN of tenant is mandatory, if tax is deducted under section 194-I. |  |  |   |            |    |  |   |  |                     |  |  |  |

| Schedule BP             |  | Computation of income from business or profession  |  |   |    |       |
|-------------------------|--|--|--|---|----|-------|
| INCOME FROM BUSINESS OR | A  | From business or profession other than speculative business and specified business   |  |   |    |       |
|                         |  | 1  | Profit before tax as per profit and loss account (item 53 61(ii) and 62(b) of Part A-P&L) / (item 53 of Part A-P&L – Ind AS) (as applicable) |   |    | 1     |
|                         | 2a   | Net profit or loss from speculative business included in 1 (enter –ve sign in case of loss)  |  |   | 2a |       |
|                         | 2b   | Net profit or Loss from Specified Business u/s 35AD included in 1 (enter –ve sign in case of loss)   |  |   | 2b |       |
|                         | 3  | Income/ receipts credited to profit and loss account considered under other heads of income/chargeable u/s 115BBF/ chargeable u/s 115BBG   | a  | House property                                      | 3a |       |
|                         |  |  | b  | Capital gains                                       | 3b |       |
|                         |  |  | c  | Other sources                                       | 3c |       |
|                         |  |  | d  | u/s 115BBF  | 3d |       |
|                         |  |  | e  | u/s 115BBG  | 3e |       |
|                         | 4a   | Profit or loss included in 1, which is referred to in section 44B/44BB/44BBA/44BBB/44AE/44D/44DA/ Chapter-XII-G/ First Schedule of Income-tax Act (other than 115B) (Dropdown to be provided)    |  |   | 4a |       |
|                         | 4b   | Profit and gains from life insurance business referred to in section 115B  |  |   | 4b |       |
|                         | 4c   | Profit from activities covered under rule 7, 7A, 7B(1), 7B(1A) and 8 (Dropdown to be provided)   |  |   | 4c |       |
|                         | 5 Income credited to Profit and Loss account (included in 1) which is exempt |  |  |   |    |       |
|                         | a  | Share of income from firm(s)   | 5a   |   |    |       |
|                         |  |  | b  | Share of income from AOP/ BOI                       |    | 5b    |
|                         |  |  | c  | Any other exempt income (specify nature and amount) |    |       |
|                         |  |  | i  |   |    | ci    |
|                         |  |  | ii   |   |    | cii   |
|                         |  |  | iii  | Total (ci + cii)                                    |    | 5ciii |
|                         | d  | Total exempt income (5a + 5b + 5ciii)  |  | 5d  |    |       |
|                         | 6  | Balance (1– 2a – 2b – 3a - 3b – 3c – 3d – 3e – 4– 5d)  |  |   | 6  |       |
|                         | 7  | Expenses debited to profit and loss account considered under other heads of income/related to income chargeable u/s 115BBF or u/s 115BBG   | a  | House property                                      | 7a |       |
|                         |  |  | b  | Capital gains                                       | 7b |       |
|                         |  |  | c  | Other sources                                       | 7c |       |
|                         |  |  | d  | u/s 115BBF  | 7d |       |
|                         |  |  | e  | u/s 115BBG  | 7e |       |
|                         | 8a   | Expenses debited to profit and loss account which relate to exempt income  |  |   | 8a |       |
|                         | 8b   | Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A (16 of Part A-OI)   |  |   | 8b |       |
|                         | 9  | Total (7a + 7b + 7c + 7d + 7e + 8)   |  |   | 9  |       |
|                         | 10   | Adjusted profit or loss (6+9)  |  |   | 10 |       |
|                         | 11   | Depreciation and amortization debited to profit and loss account   |  |   | 11 |       |
|                         | 12 Depreciation allowable under Income-tax Act                               |  |  |   |    |       |
|                         | i  | Depreciation allowable under section 32(1)(ii) and 32(1)(iia) (item 6 of Schedule-DEP)   | 12i  |   |    |       |
|                         |  |  | 12ii   |   |    |       |
|                         |  |  | Total (12i + 12ii)   |   |    | 12iii |
|                         | 13   | Profit or loss after adjustment for depreciation (10 +11 – 12iii)  |  |   | 13 |       |
|                         | 14   | Amounts debited to the profit and loss account, to the extent disallowable under section 36 (6s of Part A-OI)  |  |   | 14 |       |
|                         | 15   | Amounts debited to the profit and loss account, to the extent disallowable under section 37 (7k of Part A-OI)  |  |   | 15 |       |
|                         | 16   | Amounts debited to the profit and loss account, to the extent disallowable under section 40 (8Aj of Part A-OI)   |  |   | 16 |       |
|                         | 17   | Amounts debited to the profit and loss account, to the extent disallowable under section 40A (9f of Part A-OI)   |  |   | 17 |       |
|                         | 18   | Any amount debited to profit and loss account of the previous year but disallowable under section 43B (11h of Part A-OI)   |  |   | 18 |       |
|                         | 19   | Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006  |  |   | 19 |       |
|                         | 20   | Deemed income under section 41   |  |   | 20 |       |
|                         | 21   | Deemed income under section 32AC/ 32AD/ 33AB/ 33ABA/35ABA/ 35ABB/ 35AC/ 40A(3A)/ 33AC/ 72A/ 80HHD/ 80-IA   |  |   | 21 |       |
|                         | 22   | Deemed income under section 43CA   |  |   | 22 |       |
|                         | 23   | Any other item of addition under section 28 to 44DA  |  |   | 23 |       |
|                         | 24   | Any other income not included in profit and loss account/any other expense not allowable (including income from salary, commission, bonus and interest from firms in which company is a partner) |  |   | 24 |       |

|          |   |          |   |  |
|----------|---|----------|---|--|
| 25       | Increase in profit or decrease in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3a + 4d of Part A- OI)  | 25       |   |  |
| 26       | Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23+24+25)  | 26       |   |  |
| 27       | Deduction allowable under section 32(1)(iii)  | 27       |   |  |
| 28       | Deduction allowable under section 32AD  | 28       |   |  |
| 29       | Amount allowable as deduction under section 32AC  | 29       |   |  |
| 30       | Amount of deduction under section 35 or 35CCC or 35CCD in excess of the amount debited to profit and loss account (item x(4) of Schedule ESR) (if amount deductible under section 35 or 35CCC or 35CCD is lower than amount debited to P&L account, it will go to item 24)                            | 30       |   |  |
| 31       | Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year(8B of Part A-OI)   | 31       |   |  |
| 32       | Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year (10h of Part A-OI)  | 32       |   |  |
| 33       | Any other amount allowable as deduction   | 33       |   |  |
| 34       | Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3b + 4e of Part A- OI)  | 34       |   |  |
| 35       | Total (27+28+29+30+31+32+33+34)   | 35       |   |  |
| 36       | Income (13+26-35)   | 36       |   |  |
| 37       | Profits and gains of business or profession deemed to be under -  |          |   |  |
|          | i Section 44AE (61(ii) of schedule P&L )  | 37i      |   |  |
|          | ii Section 44B  | 37ii     |   |  |
|          | iii Section 44BB  | 37iii    |   |  |
|          | iv Section 44BBA  | 37iv     |   |  |
|          | v Section 44BBB   | 37v      |   |  |
|          | vi Section 44D  | 37vi     |   |  |
|          | vii Section 44DA  | 37vii    | (item 4 of Form 3CE)                    |  |
|          | viii Chapter-XII-G (tonnage)  | 37viii   | (total of col. 7 of item 10 of Form 66) |  |
|          | ix First Schedule of Income-tax Act (other than 115B)   | 37ix     |   |  |
|          | x Total (37i to 37ix)   | 37x      |   |  |
| 38       | Net profit or loss from business or profession other than speculative and specified business (34+37x)   | 38       |   |  |
| 39       | Net Profit or loss from business or profession other than speculative business and specified business after applying rule 7A, 7B or 8, if applicable (If rule 7A, 7B or 8 is not applicable, enter same figure as in 38) (If loss take the figure to 2i of item F) (39a+ 39b + 39c + 39d + 39e + 39f) | A39      |   |  |
|          | a Income chargeable under Rule 7  | 39a      |   |  |
|          | b Deemed income chargeable under Rule 7A  | 39b      |   |  |
|          | c Deemed income chargeable under Rule 7B(1)   | 39c      |   |  |
|          | d Deemed income chargeable under Rule 7B(1A)  | 39d      |   |  |
|          | e Deemed income chargeable under Rule 8   | 39e      |   |  |
|          | f Income other than Rule 7A, 7B & 8 (Item No. 38)   | 39f      |   |  |
| 40       | Balance of income deemed to be from agriculture, after applying Rule 7, 7A, 7B(1), 7B(1A) and Rule 8 for the purpose of aggregation of income as per Finance Act [4c-(39a+39b+39c+39d+39e)]   | 40       |   |  |
| <b>B</b> | <b>Computation of income from speculative business</b>  |          |   |  |
| 41       | Net profit or loss from speculative business as per profit or loss account  | 41       |   |  |
| 42       | Additions in accordance with section 28 to 44DA   | 42       |   |  |
| 43       | Deductions in accordance with section 28 to 44DA  | 43       |   |  |
| 44       | Income from speculative business (41+42-43) (if loss, take the figure to 6xv of schedule CFL)   | B44      |   |  |
| <b>C</b> | <b>Computation of income from specified business under section 35AD</b>   |          |   |  |
| 45       | Net profit or loss from specified business as per profit or loss account  | 45       |   |  |
| 46       | Additions in accordance with section 28 to 44DA   | 46       |   |  |
| 47       | 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)   | 47       |   |  |
| 48       | Profit or loss from specified business (45+46-47)   | 48       |   |  |
| 49       | Deductions in accordance with section 35AD(1)   | 49       |   |  |
| 50       | Income from Specified Business (48-49)(if loss, take the figure to 7xv of schedule CFL)   | C50      |   |  |
| 51       | Relevant clause of sub-section (5) of section 35AD which covers the specified business (to be selected from drop down menu)   | C51      |   |  |
| <b>D</b> | <b>Income chargeable under the head 'Profits and gains from business or profession' (A39+B44+C50)</b>   | <b>D</b> |   |  |
| <b>E</b> | <b>Computation of Income from life insurance business referred to in section 115B</b>   |          |   |  |
| (i)      | Net profit or loss from life insurance business referred to in section 115B   | E(i)     |   |  |
| (ii)     | Additions in accordance with section 30 to 43B  | E(ii)    |   |  |

|          |   |  |  |                       |   |  |
|----------|---|--|--|-----------------------|---|--|
|          | (iii)   | Deductions in accordance with section 30 to 43B                      |  |                       | E(iii)                                  |  |
|          | (iv)  | Income from life insurance business under section 115B (i)+(ii)-(iv) |  |                       | E(iv)                                   |  |
| <b>F</b> | Intra head set off of business loss of current year |  |  |                       |   |  |
|          | Sl.   | Type of Business income  | Income of current year (Fill this column only if figure is zero or positive) | Business loss set off | Business income remaining after set off |  |
|          |   |  | (1)  | (2)                   | (3) = (1) - (2)                         |  |
|          | i   | Loss to be set off (Fill this row only if figure is negative)        |  | (A39)                 |   |  |
|          | ii  | Income from speculative business                                     | (B44)  |                       |   |  |
|          | iii   | Income from specified business                                       | (C50)  |                       |   |  |
|          | iv  | Income from Life Insurance business u/s. 115B                        | (Eiv)  |                       |   |  |
|          | v   | Total loss set off (ii + iii)  |  |                       |   |  |
|          | vi  | Loss remaining after set off (i - v)                                 |  |                       |   |  |

| Schedule DPM                        |  | Depreciation on Plant and Machinery (Other than assets on which full capital expenditure is allowable as deduction under any other section) |                     |      |       |      |
|-------------------------------------|--|---|---------------------|------|-------|------|
| DEPRECIATION ON PLANT AND MACHINERY | 1  | Block of assets   | Plant and machinery |      |       |      |
|                                     | 2  | Rate (%)  | 15                  | 30   | 40    | 45   |
|                                     |  |   | (i)                 | (ii) | (iii) | (iv) |
|                                     | 3  | Written down value on the first day of previous year  |                     |      |       |      |
|                                     | 4  | Additions for a period of 180 days or more in the previous year   |                     |      |       |      |
|                                     | 5  | Consideration or other realization during the previous year out of 3 or 4   |                     |      |       |      |
|                                     | 6  | Amount on which depreciation at full rate to be allowed (3 + 4 - 5) (enter 0, if result is negative)  |                     |      |       |      |
|                                     | 7  | Additions for a period of less than 180 days in the previous year   |                     |      |       |      |
|                                     | 8  | Consideration or other realizations during the year out of 7  |                     |      |       |      |
|                                     | 9  | Amount on which depreciation at half rate to be allowed (7 - 8) (enter 0, if result is negative)  |                     |      |       |      |
|                                     | 10   | Depreciation on 6 at full rate  |                     |      |       |      |
|                                     | 11   | Depreciation on 9 at half rate  |                     |      |       |      |
|                                     | 12   | Additional depreciation, if any, on 4   |                     |      |       |      |
|                                     | 13   | Additional depreciation, if any, on 7   |                     |      |       |      |
|                                     | 14   | Additional depreciation relating to immediately preceding year on asset put to use for less than 180 days                                   |                     |      |       |      |
|                                     | 15   | Total depreciation (10+11+12+13+14)   |                     |      |       |      |
|                                     | 16   | Depreciation disallowed under section 38(2) of the I.T. Act (out of column 15)  |                     |      |       |      |
|                                     | 17   | Net aggregate depreciation (15-16)  |                     |      |       |      |
|                                     | 18   | Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. (out of column 17)                   |                     |      |       |      |
|                                     | 19   | Expenditure incurred in connection with transfer of asset/ assets   |                     |      |       |      |
|                                     | 20   | Capital gains/ loss under section 50 (5 + 8 - 3 - 4 - 7 - 19) (enter negative only, if block ceases to exist)                               |                     |      |       |      |
| 21                                  | Written down value on the last day of previous year* (6+ 9 -15) (enter 0, if result is negative) |   |                     |      |       |      |

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

|    |   |  |  |  |  |  |  |  |
|----|---|--|--|--|--|--|--|--|
| 6  | Amount on which depreciation at full rate to be allowed (3 + 4 -5) (enter 0, if result is negative)                       |  |  |  |  |  |  |  |
| 7  | Additions for a period of less than 180 days in the previous year   |  |  |  |  |  |  |  |
| 8  | Consideration or other realizations during the year out of 7  |  |  |  |  |  |  |  |
| 9  | Amount on which depreciation at half rate to be allowed (7-8) (enter 0, if result is negative)                            |  |  |  |  |  |  |  |
| 10 | Depreciation on 6 at full rate  |  |  |  |  |  |  |  |
| 11 | Depreciation on 9 at half rate  |  |  |  |  |  |  |  |
| 12 | Total depreciation (10+11)  |  |  |  |  |  |  |  |
| 13 | Depreciation disallowed under section 38(2) of the I.T. Act (out of column 12)  |  |  |  |  |  |  |  |
| 14 | Net aggregate depreciation (12-13)  |  |  |  |  |  |  |  |
| 15 | Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. (out of column 14) |  |  |  |  |  |  |  |
| 16 | Expenditure incurred in connection with transfer of asset/ assets   |  |  |  |  |  |  |  |
| 17 | Capital gains/ loss under section 50* (5 + 8 -3-4 -7 -16) (enter negative only if block ceases to exist)                  |  |  |  |  |  |  |  |
| 18 | Written down value on the last day of previous year* (6+ 9 -12) (enter 0 if result is negative)                           |  |  |  |  |  |  |  |

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

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

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

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

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

| Schedule CG              |  | Capital Gains  |   |                             |                  |        |                     |
|--------------------------|--|--|---|-----------------------------|------------------|--------|---------------------|
| A                        |  | Short-term Capital Gains (STCG) (Sub-items 4 & 5 are not applicable for residents)   |   |                             |                  |        |                     |
| Short-term Capital Gains | 1  | From sale of land or building or both (fill up details separately for each property)(in case of co-ownership, enter your share of capital gain)  |   |                             |                  |        |                     |
|                          | a  | I  | Full value of consideration received/receivable   |                             | ai               |        |                     |
|                          |  | ii   | Value of property as per stamp valuation authority  |                             | aii              |        |                     |
|                          |  | iii  | Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.05 times (ai), take this figure as (ai), or else take (aii)] |                             | aiii             |        |                     |
|                          | b  | Deductions under section 48  |   |                             |                  |        |                     |
|                          |  | I  | Cost of acquisition without indexation  |                             | bi               |        |                     |
|                          |  | ii   | Cost of Improvement without indexation  |                             | bii              |        |                     |
|                          |  | iii  | Expenditure wholly and exclusively in connection with transfer  |                             | biii             |        |                     |
|                          |  | iv   | Total (bi + bii + biii)   |                             | biv              |        |                     |
|                          | c  | Balance (aiii – biv)   |   |                             |                  | 1c     |                     |
|                          | d  | Deduction under section 54D/ 54G/54GA (Specify details in item D below)  |   |                             |                  | 1d     |                     |
|                          | e  | Short-term Capital Gains on Immovable property (1c - 1d)   |   |                             |                  |        | A1e                 |
|                          | F  | In case of transfer of immovable property, please furnish the following details (see note)   |   |                             |                  |        |                     |
|                          |  | S.No.  | Name of buyer(s)  | PAN/Aadhaar No. of buyer(s) | Percentage share | Amount | Address of property |
|                          |  |  |   |                             |                  |        |                     |
|                          | NOTE   | Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents.<br>In case of more than one buyer, please indicate the respective percentage share and amount. |   |                             |                  |        |                     |
| 2                        | From slump sale  |  |   |                             |                  |        |                     |
|                          | A  | Full value of consideration  |   | 2a                          |                  |        |                     |
|                          | B  | Net worth of the under taking or division  |   | 2b                          |                  |        |                     |
|                          | C  | Short term capital gains from slump sale (2a-2b)   |   |                             |                  | A2c    |                     |
| 3                        | From sale of equity share or unit of equity oriented Mutual Fund (MF) or unit of a business trust on which STT is paid under section 111A or 115AD(1)(b)(ii) proviso (for FII) |  |   |                             |                  |        |                     |
|                          | a  | Full value of consideration  |   | 3a                          |                  |        |                     |
|                          | b  | Deductions under section 48  |   |                             |                  |        |                     |
|                          |  | I  | Cost of acquisition without indexation  |                             | bi               |        |                     |
|                          |  | ii   | Cost of Improvement without indexation  |                             | bii              |        |                     |
|                          |  | iii  | Expenditure wholly and exclusively in connection with transfer  |                             | biii             |        |                     |
|                          |  | iv   | Total (i + ii + iii)  |                             | biv              |        |                     |
|                          | c  | Balance (3a – biv)   |   |                             |                  | 3c     |                     |

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



| Sl.   | Previous year in which asset transferred  | Section under which deduction claimed in that year  | New asset acquired/constructed           |  | Amount not used for new asset or remained unutilized in Capital gains account (X) |                            |                     |                      |                                       |
|---|---|---|--|--|---|----------------------------|---------------------|----------------------|---------------------------------------|
|   |   |   | Year in which asset acquired/constructed | Amount utilised out of Capital Gains account |   |                            |                     |                      |                                       |
| i   | 2016-17   | 54D/54G/54GA  |  |  |   |                            |                     |                      |                                       |
| b Amount deemed to be short term capital gains u/s 54D/54G/54GA, other than at 'a'  |   |   |  |  |   |                            |                     |                      |                                       |
| Amount deemed to be short term capital gains (Xi + b)   |   |   |  |  | A7  |                            |                     |                      |                                       |
| 8 Pass Through Income/Loss in the nature of Short Term Capital Gain, (Fill up schedule PTI) (A8a + A8b + A8c)   |   |   |  |  | A8  |                            |                     |                      |                                       |
| a   | Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable @ 15%               |   |  | A8a  |   |                            |                     |                      |                                       |
| b   | Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable @ 30%               |   |  | A8b  |   |                            |                     |                      |                                       |
| c   | Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable at applicable rates |   |  | A8c  |   |                            |                     |                      |                                       |
| 9 Amount of STCG included in A1 – A8 but not chargeable to tax or chargeable at special rates in India as per DTAA  |   |   |  |  |   |                            |                     |                      |                                       |
| Sl. No.   | Amount of income  | Item No. A1 to A8 above in which included   | Country name & Code                      | Article of DTAA                              | Rate as per Treaty (enter NIL, if not chargeable)                                 | Whether TRC obtained (Y/N) | Section of I.T. Act | Rate as per I.T. Act | Applicable rate [lower of (6) or (9)] |
| (1)   | (2)   | (3)   | (4)                                      | (5)  | (6)   | (7)                        | (8)                 | (9)                  | (10)                                  |
| I   |   |   |  |  |   |                            |                     |                      |                                       |
| II  |   |   |  |  |   |                            |                     |                      |                                       |
| a   | Total amount of STCG not chargeable to tax in India as per DTAA                                   |   |  |  | A9a   |                            |                     |                      |                                       |
| b   | Total amount of STCG chargeable to tax at special rates in India as per DTAA                      |   |  |  | A9b   |                            |                     |                      |                                       |
| 10 Total Short-term Capital Gain (A1e+ A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7 + A8-A9a )   |   |   |  |  | A10   |                            |                     |                      |                                       |
| <b>B Long-term capital gain (LTCG) (Sub-items 6, 7 &amp; 8 are not applicable for residents)</b>  |   |   |  |  |   |                            |                     |                      |                                       |
| 1 From sale of land or building or both (fill up details separately for each property)(in case of co-ownership, enter your share of Capital Gain)   |   |   |  |  |   |                            |                     |                      |                                       |
| a   | I   | Full value of consideration received/receivable   |  |  | ai  |                            |                     |                      |                                       |
|   | ii  | Value of property as per stamp valuation authority  |  |  | a ii  |                            |                     |                      |                                       |
|   | iii   | Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (a ii) does not exceed 1.05 times (ai), take this figure as (ai), or else take (a ii)] |  |  | a iii   |                            |                     |                      |                                       |
| b Deductions under section 48   |   |   |  |  |   |                            |                     |                      |                                       |
|   | I   | Cost of acquisition with indexation   |  |  | bi  |                            |                     |                      |                                       |
|   | ii  | Cost of Improvement with indexation   |  |  | bii   |                            |                     |                      |                                       |
|   | iii   | Expenditure wholly and exclusively in connection with transfer  |  |  | biii  |                            |                     |                      |                                       |
|   | iv  | Total (bi + bii + biii)   |  |  | biv   |                            |                     |                      |                                       |
| c Balance (a iii – biv)   |   |   |  |  | 1c  |                            |                     |                      |                                       |
| d Deduction under section 54D/54EC/54G/54GA (Specify details in item D below)   |   |   |  |  | 1d  |                            |                     |                      |                                       |
| e Long-term Capital Gains on Immovable property (1c - 1d)   |   |   |  |  | B1e   |                            |                     |                      |                                       |
| f In case of transfer of immovable property, please furnish the following details (see note)  |   |   |  |  |   |                            |                     |                      |                                       |
|   | S.No.   | Name of buyer(s)  | PAN/Aadhaar No. of buyer(s)              | Percentage share                             | Amount  | Address of property        | Pin code            |                      |                                       |
| NOTE ► Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents.<br>In case of more than one buyer, please indicate the respective percentage share and amount. |   |   |  |  |   |                            |                     |                      |                                       |
| 2 From slump sale   |   |   |  |  |   |                            |                     |                      |                                       |
| a   | Full value of consideration   |   |  | 2a   |   |                            |                     |                      |                                       |
| b   | Net worth of the under taking or division   |   |  | 2b   |   |                            |                     |                      |                                       |
| c   | Balance (2a – 2b)   |   |  | 2c   |   |                            |                     |                      |                                       |
| d   | Deduction u/s 54EC  |   |  | 2d   |   |                            |                     |                      |                                       |
| e Long term capital gains from slump sale (2c-2d)   |   |   |  |  | B2e   |                            |                     |                      |                                       |
| 3 From sale of bonds or debenture (other than capital indexed bonds issued by Government)   |   |   |  |  |   |                            |                     |                      |                                       |
| a   | Full value of consideration   |   |  | 3a   |   |                            |                     |                      |                                       |

Long-term Capital Gains

|    |  |                                       |   |   |      |    |  |
|----|--|---------------------------------------|---|---|------|----|--|
|    | b  | Deductions under section 48           |   |   |      |    |  |
|    |  | i                                     | Cost of acquisition without indexation  | bi  |      |    |  |
|    |  | ii                                    | Cost of improvement without indexation  | bii   |      |    |  |
|    |  | iii                                   | Expenditure wholly and exclusively in connection with transfer  | biii  |      |    |  |
|    | iv   | Total (bi + bii +biii)                | biv   |   |      |    |  |
|    | c  | LTCG on bonds or debenture - (3a-biv) |   |   | B3c  |    |  |
| 4  | From sale of listed securities (other than a unit) or zero coupon bonds where proviso under section 112(1) is applicable   |                                       |   |   |      |    |  |
|    | a  | Full value of consideration           |   | 4a  |      |    |  |
|    |  | b                                     | Deductions under section 48   |   |      |    |  |
|    |  |                                       | i   | Cost of acquisition without indexation  | bi   |    |  |
|    |  |                                       | ii  | Cost of improvement without indexation  | bii  |    |  |
|    |  |                                       | iii   | Expenditure wholly and exclusively in connection with transfer                | biii |    |  |
|    |  |                                       | iv  | Total (bi + bii +biii)  | biv  |    |  |
| c  | Long Term Capital Gains on assets at B4 (4a – biv)   |                                       |   | 4c  |      |    |  |
| 5  | From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A   |                                       |   |   |      |    |  |
|    | Long-term Capital Gains on sale of capital assets at B5(Column 14 of schedule 112A)  |                                       |   |   |      | B5 |  |
| 6  | For NON-RESIDENTS- from sale of shares or debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)  |                                       |   |   |      |    |  |
|    | LTCG on share or debenture computed without indexation benefit   |                                       |   |   |      | B6 |  |
| 7  | For NON-RESIDENTS- from sale of, (i) unlisted securities as per sec. 112(1)(c), (ii) units referred in sec. 115AB, (iii) bonds or GDR as referred in sec. 115AC, (iv) securities by FII as referred to in sec. 115AD |                                       |   |   |      |    |  |
|    | a  | i                                     | In case securities sold include shares of a company other than quoted shares, enter the following details                                 |   |      |    |  |
|    |  |                                       | a   | Full value of consideration received/receivable in respect of unquoted shares | ia   |    |  |
|    |  |                                       | b   | Fair market value of unquoted shares determined in the prescribed manner      | ib   |    |  |
|    |  | c                                     | Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b) | ic  |      |    |  |
|    |  | ii                                    | Full value of consideration in respect of securities other than unquoted shares   | a ii  |      |    |  |
|    |  | iii                                   | Total (ic + ii)   | a iii   |      |    |  |
|    | b  | Deductions under section 48           |   |   |      |    |  |
|    |  | i                                     | Cost of acquisition without indexation  | bi  |      |    |  |
|    |  | ii                                    | Cost of improvement without indexation  | bii   |      |    |  |
|    |  | iii                                   | Expenditure wholly and exclusively in connection with transfer  | biii  |      |    |  |
|    |  | iv                                    | Total (bi + bii +biii)  | biv   |      |    |  |
| c  | Long-term Capital Gains on assets at 7 above in case of NON-REESIDENT (a iii-biv)  |                                       |   | B7c   |      |    |  |
| 8  | For NON-RESIDENTS - From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A   |                                       |   |   |      |    |  |
|    | Long-term Capital Gains on sale of capital assets at B8 above (Column 14 of 115AD(1)(b)(iii) proviso)  |                                       |   |   |      | B8 |  |
| 9  | From sale of assets where B1 to B8 above are not applicable  |                                       |   |   |      |    |  |
|    | a  | i                                     | In case assets sold include shares of a company other than quoted shares, enter the following details                                     |   |      |    |  |
|    |  |                                       | a   | Full value of consideration received/receivable in respect of                 | ia   |    |  |
|    |  |                                       | b   | Fair market value of unquoted shares determined in the                        | ib   |    |  |
|    |  | c                                     | Full value of consideration in respect of unquoted shares   | ic  |      |    |  |
|    |  | ii                                    | Full value of consideration in respect of assets other than   | a ii  |      |    |  |
|    |  | iii                                   | Total (ic + ii)   | a iii   |      |    |  |
|    |  | b                                     | Deductions under section 48   |   |      |    |  |
|    |  |                                       | i   | Cost of acquisition with indexation   | bi   |    |  |
|    |  |                                       | ii  | Cost of improvement with indexation   | bii  |    |  |
|    |  |                                       | iii   | Expenditure wholly and exclusively in connection with transfer                | biii |    |  |
| iv | Total (bi + bii +biii)   | biv                                   |   |   |      |    |  |
| c  | Balance (a iii – biv)  |                                       |   | 9c  |      |    |  |

|      |   |   |  |  |   |   |                            |                     |                      |                                       |
|------|---|---|--|--|---|---|----------------------------|---------------------|----------------------|---------------------------------------|
|      | d   | Deduction under section 54D//54G/54GA (Specify details in item D below) |  |  |   | 9d  |                            |                     |                      |                                       |
|      | e   | Long-term Capital Gains on assets at B9 above (9c- 9d)                  |  |  |   |   |                            |                     | B9e                  |                                       |
| 10   | Amount deemed to be long-term capital gains   |   |  |  |   |   |                            |                     |                      |                                       |
| a    | Whether any amount of unutilized capital gain on asset transferred during the previous year shown below was deposited in the Capital Gains Accounts Scheme within due date for that year?<br><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below ( In case , any amount is utilized out of capital gain account , please fill sl no "C" of schedule DI ) |   |  |  |   |   |                            |                     |                      |                                       |
| S.no | Previous year in which asset transferred  | Section under which deduction claimed in                                | New asset acquired/constructed             |  | Amount not used for new asset or remained unutilized in Capital gains account (X) |   |                            |                     |                      |                                       |
|      |   |   | Year in which asset acquired/constructed   | Amount utilised out of Capital Gains account |   |   |                            |                     |                      |                                       |
| i    | 2016-17   | 54D//54G/54GA   |  |  |   |   |                            |                     |                      |                                       |
| b    | Amount deemed to be long-term capital gains, other than at 'a'  |   |  |  |   |   |                            |                     |                      |                                       |
|      | Amount deemed to be long-term capital gains (Xi + b)  |   |  |  |   |   |                            |                     |                      |                                       |
| 11   | Pass Through Income/Loss in the nature of Long Term Capital Gain, (Fill up schedule PTI) (B11a1+11a2 + B11b)  |   |  |  |   |   |                            |                     |                      |                                       |
| a1   | Pass Through Income/ Loss in the nature of Long Term Capital Gain, chargeable @ 10% u/s 112A  |   |  |  | B11a1   |   |                            |                     |                      |                                       |
| a2   | Pass Through Income/Loss in the nature of Long Term Capital Gain, chargeable @ 10% under sections other than 112A   |   |  |  | B11a2   |   |                            |                     |                      |                                       |
| b    | Pass Through Income/ Loss in the nature of Long Term Capital Gain, chargeable @ 20%   |   |  |  | B11b  |   |                            |                     |                      |                                       |
| 12   | Amount of LTCG included in items B1 to B11 but not chargeable to tax or chargeable at special rates in India as per DTAA (to be taken to Schedule SI)   |   |  |  |   |   |                            |                     |                      |                                       |
|      | Sl. No.   | Amount of income  | Item No. B1 to B11 above in which included | Country name & Code                          | Article of DTAA   | Rate as per Treaty (enter NIL, if not chargeable) | Whether TRC obtained (Y/N) | Section of I.T. Act | Rate as per I.T. Act | Applicable rate [lower of (6) or (9)] |
|      | (1)   | (2)   | (3)  | (4)  | (5)   | (6)   | (7)                        | (8)                 | (9)                  | (10)                                  |
|      | I   |   |  |  |   |   |                            |                     |                      |                                       |
|      | II  |   |  |  |   |   |                            |                     |                      |                                       |
| a    | Total amount of LTCG not chargeable to tax in India as per DTAA   |   |  |  |   |   |                            |                     |                      |                                       |
| b    | Total amount of LTCG chargeable to tax at special rates in India as per DTAA  |   |  |  |   |   |                            |                     |                      |                                       |
| 13   | Total long term capital gain] [B1e + B2e + B3c + B4c + B5 + B6 + B7c + B8+ B9e+ B10+B11-12a] (take B13 as nil, if loss)   |   |  |  |   |   |                            |                     |                      |                                       |
| C    | Income chargeable under the head "CAPITAL GAINS" (A10 + B13)  |   |  |  |   |   |                            |                     |                      |                                       |
| D    | Information about deduction claimed against Capital Gains   |   |  |  |   |   |                            |                     |                      |                                       |
| 1    | In case of deduction u/s 54D/54EC /54G/54GA give following details  |   |  |  |   |   |                            |                     |                      |                                       |
| a    | Deduction claimed u/s 54D   |   |  |  |   |   |                            |                     |                      |                                       |
| i    | Date of acquisition of original asset   |   |  |  | ai  | dd/mm/yyyy  |                            |                     |                      |                                       |
| ii   | Cost of purchase/ construction of new land or building for industrial undertaking   |   |  |  | aii   |   |                            |                     |                      |                                       |
| iii  | Date of purchase of new land or building  |   |  |  | aiii  | dd/mm/yyyy  |                            |                     |                      |                                       |
| iv   | Amount deposited in Capital Gains Accounts Scheme before due date   |   |  |  | aiv   |   |                            |                     |                      |                                       |
| v    | Amount of deduction claimed   |   |  |  | av  |   |                            |                     |                      |                                       |
| b    | Deduction claimed u/s 54EC  |   |  |  |   |   |                            |                     |                      |                                       |
| i    | Date of transfer of original asset  |   |  |  | bi  | dd/mm/yyyy  |                            |                     |                      |                                       |
| ii   | Amount invested in specified/notified bonds   |   |  |  | bii   |   |                            |                     |                      |                                       |
| iii  | Date of investment  |   |  |  | biii  | dd/mm/yyyy  |                            |                     |                      |                                       |
| iv   | Amount of deduction claimed   |   |  |  | biv   |   |                            |                     |                      |                                       |
| c    | Deduction claimed u/s 54G   |   |  |  |   |   |                            |                     |                      |                                       |
| i    | Date of transfer of original asset  |   |  |  | ci  | dd/mm/yyyy  |                            |                     |                      |                                       |
| ii   | Cost and expenses incurred for purchase or construction of new asset  |   |  |  | cii   |   |                            |                     |                      |                                       |
| iii  | Date of purchase/construction of new asset in an area other than urban area   |   |  |  | ciii  | dd/mm/yyyy  |                            |                     |                      |                                       |
| iv   | Amount deposited in Capital Gains Accounts Scheme before due date   |   |  |  | civ   |   |                            |                     |                      |                                       |
| v    | Amount of deduction claimed   |   |  |  | cv  |   |                            |                     |                      |                                       |
| d    | Deduction claimed u/s 54GA  |   |  |  |   |   |                            |                     |                      |                                       |
| i    | Date of transfer of original asset from urban area  |   |  |  | di  | dd/mm/yyyy  |                            |                     |                      |                                       |
| ii   | Cost and expenses incurred for purchase or construction of new asset  |   |  |  | dii   |   |                            |                     |                      |                                       |
| iii  | Date of purchase/construction of new asset in SEZ   |   |  |  | diii  | dd/mm/yyyy  |                            |                     |                      |                                       |
| iv   | Amount deposited in Capital Gains Accounts Scheme before due date   |   |  |  | div   |   |                            |                     |                      |                                       |

|   |   |  |    |  |
|---|---|--|----|--|
|   | v | Amount of deduction claimed                  | dv |  |
| e |   | Total deduction claimed (1a + 1b + 1c + 1d ) | e  |  |

**E Set-off of current year capital losses with current year capital gains (excluding amounts included in A9a & B12a which is NOT chargeable under DTAA)**

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

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

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

**F Information about accrual/receipt of capital gain**

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



| Schedule OS   |  | Income from other sources   |        |          |          |
|---------------|--|---|--------|----------|----------|
| OTHER SOURCES | <b>1</b>   | <b>Gross income chargeable to tax at normal applicable rates (1a+ 1b+ 1c+ 1d + 1e)</b>  |        |          | <b>1</b> |
|               | a  | Dividends, Gross ( not exempt u/s 10(34) & 10(35)   |        | 1a       |          |
|               | b  | Interest, Gross (bi + bii + biii + biv+bv)  |        | 1b       |          |
|               | i  | From Savings Bank   | bi     |          |          |
|               | ii   | From Deposits (Bank/ Post Office/ Co-operative) Society)  | bii    |          |          |
|               | iii  | From Income-tax Refund  | biii   |          |          |
|               | iv   | In the nature of Pass through income/Loss   | biv    |          |          |
|               | v  | Others  | bv     |          |          |
|               | c  | Rental income from machinery, plants, buildings, etc., Gross  |        | 1c       |          |
|               | d  | Income of the nature referred to in section 56(2)(x) which is chargeable to tax (di + dii + diii + div + dv)                      |        | 1d       |          |
|               | i  | Aggregate value of sum of money received without consideration  |        | di       |          |
|               | ii   | In case immovable property is received without consideration, stamp duty value of property  |        | dii      |          |
|               | iii  | In case immovable property is received for inadequate consideration, stamp duty value of property in excess of such consideration |        | diiii    |          |
| iv            | In case any other property is received without consideration, fair market value of property  |   | div    |          |          |
| v             | In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration                             |   | dv     |          |          |
| 1e            | Any other income (please specify nature)   |   |        |          |          |
| Sl. No        | Nature   |   | Amount |          |          |
| 1             |  |   | 1      |          |          |
| Add rows      |  |   |        |          |          |
| <b>2</b>      | <b>Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e related to sl.no.1)</b>   |   |        | <b>2</b> |          |
| a             | Income by way of winnings from lotteries, crossword puzzles etc.   |   | 2a     |          |          |
| b             | Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)   |   | 2b     |          |          |
| i             | Cash credits u/s 68  |   | bi     |          |          |
| ii            | Unexplained investments u/s 69   |   | bii    |          |          |
| iii           | Unexplained money etc. u/s 69A   |   | biii   |          |          |
| iv            | Undisclosed investments etc. u/s 69B   |   | biv    |          |          |
| v             | Unexplained expenditure etc. u/s 69C   |   | bv     |          |          |
| vi            | Amount borrowed or repaid on hundi u/s 69D   |   | bvi    |          |          |
| c             | Any other income chargeable at special rate (total of ci to cxix)  |   | 2c     |          |          |
| i             | Dividends received by non-resident (not being company) or foreign company chargeable u/s 115A(1)(a)(i)   |   | ci     |          |          |
| ii            | Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii)  |   | cii    |          |          |
| iii           | Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia)   |   | ciii   |          |          |
| iv            | Interest referred to in section 194LC - chargeable u/s 115A(1)(a)(iiaa)  |   | civ    |          |          |
| v             | Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab)  |   | cv     |          |          |
| vi            | Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)  |   | cvi    |          |          |
| vii           | Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii)                    |   | cvii   |          |          |
| viii          | Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b)(A) & 115(1)(b)(B)                    |   | cviii  |          |          |
| ix            | Income by way of interest or dividends from bonds or GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC                                |   | cix    |          |          |
| x             | Income received in respect of units purchased in foreign currency by an off-shore fund-115AB(1)  |   | cx     |          |          |
| xi            | Income (other than dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)          |   | cxii   |          |          |
| xii           | Income by way of interest received by an FII on bonds or Government securities referred to in section 194LD - chargeable as per proviso to section 115AD(1)(i) |   | cxiii  |          |          |
| xiii          | Tax on non-residents sportsmen or sports associations chargeable u/s 115BBA  |   | cxiii  |          |          |

|  |  |       |   |  |  |                     |                    |   |                            |                     |                      |                                       |
|--|--|-------|---|--|--|---------------------|--------------------|---|----------------------------|---------------------|----------------------|---------------------------------------|
|  |  | xiv   | Anonymous Donations in certain cases chargeable u/s 115BBC  |  |  |                     |                    | cxiv  |                            |                     |                      |                                       |
|  |  | xv    | Income by way of dividend received by specified assessee, being resident, from domestic company exceeding rupees ten lakh chargeable u/s 115BBDA  |  |  |                     |                    | cxv   |                            |                     |                      |                                       |
|  |  | xvi   | Income by way of royalty from patent developed and registered in India - chargeable u/s 115BBF  |  |  |                     |                    | cxvi  |                            |                     |                      |                                       |
|  |  | xvii  | Income by way of transfer of carbon credits - chargeable u/s 115BBG   |  |  |                     |                    | cxvii   |                            |                     |                      |                                       |
|  |  | xviii | Tax on dividend received by an Indian company from specified foreign company-115BBDD  |  |  |                     |                    | cxviii  |                            |                     |                      |                                       |
|  |  | xix   | Income from royalty where agreement entered between 31.3.1961 to 31.3.1976 and income from fees for technical services where agreement entered between 29.2.1964 and 31.3.1976, and agreement is approved by the Central Government. Paragraph EII of Part I of first schedule of Finance Act |  |  |                     |                    | cxix  |                            |                     |                      |                                       |
|  |  | d     | Pass through income in the nature of income from other sources chargeable at special rates (drop down to be provided)   |  |  |                     |                    |   |                            |                     | 2d                   |                                       |
|  |  | e     | Amount included in 1 and 2 above, which is chargeable at special rates in India as per DTAA (total of column (2) of table below)  |  |  |                     |                    |   |                            |                     | 2e                   |                                       |
|  |  |       | Sl. No.   | Amount of income   | Item No. 1a to 1 d 2a, 2c & 2d in which included | Country name & Code | Article of DTAA    | Rate as per Treaty (enter NIL, if not chargeable) | Whether TRC obtained (Y/N) | Section of I.T. Act | Rate as per I.T. Act | Applicable rate [lower of (6) or (9)] |
|  |  |       | (1)   | (2)  | (3)  | (4)                 | (5)                | (6)   | (7)                        | (8)                 | (9)                  | (10)                                  |
|  |  |       | I   |  |  |                     |                    |   |                            |                     |                      |                                       |
|  |  |       | II  |  |  |                     |                    |   |                            |                     |                      |                                       |
|  |  | 3     | Deductions under section 57 (other than those relating to income chargeable at special rates under 2a, 2b & 2d )  |  |  |                     |                    |   |                            |                     |                      |                                       |
|  |  |       | a   | Expenses / Deductions  |  |                     |                    |   | 3a                         |                     |                      |                                       |
|  |  |       | b   | Depreciation (available only if income offered in 1c )   |  |                     |                    |   | 3b                         |                     |                      |                                       |
|  |  |       | c   | Total  |  |                     |                    |   | 3c                         |                     |                      |                                       |
|  |  | 4     | Amounts not deductible u/s 58   |  |  |                     |                    |   |                            |                     |                      |                                       |
|  |  | 5     | Profits chargeable to tax u/s 59  |  |  |                     |                    |   |                            |                     |                      |                                       |
|  |  | 6     | Net Income from other sources chargeable at normal applicable rates [1(after reducing income related to DTAA portion) - 3 + 4 + 5] (If negative take the figure to 4i of schedule CYLA)]  |  |  |                     |                    |   |                            |                     |                      |                                       |
|  |  | 7     | Income from other sources (other than from owning and maintaining race horses) (2 +6 )) (enter 6 as nil, if negative)   |  |  |                     |                    |   |                            |                     |                      |                                       |
|  |  | 8     | Income from the activity of owning race horses  |  |  |                     |                    |   |                            |                     |                      |                                       |
|  |  |       | a   | Receipts   |  |                     |                    |   | 8a                         |                     |                      |                                       |
|  |  |       | b   | Deductions under section 57 in relation to receipts at 8a only   |  |                     |                    |   | 8b                         |                     |                      |                                       |
|  |  |       | c   | Amounts not deductible u/s 58  |  |                     |                    |   | 8c                         |                     |                      |                                       |
|  |  |       | d   | Profits chargeable to tax u/s 59   |  |                     |                    |   | 8d                         |                     |                      |                                       |
|  |  |       | e   | Balance (8a - 8b + 8c + 8d) (if negative take the figure to 11xv of Schedule CFL)  |  |                     |                    |   | 8e                         |                     |                      |                                       |
|  |  | 9     | Income under the head "Income from other sources" (7 + 8e) (take 8e as nil if negative)   |  |  |                     |                    |   |                            |                     |                      |                                       |
|  |  | 10    | Information about accrual/receipt of income from Other Sources  |  |  |                     |                    |   |                            |                     |                      |                                       |
|  |  |       | S. No.  | Other Source Income  | Upto 15/6  | From 16/6 to 15/9   | From 16/9 to 15/12 | From 16/12 to 15/3                                | From 16/3 to 31/3          |                     |                      |                                       |
|  |  |       |   |  | (i)  | (ii)                | (iii)              | (iv)  | (v)                        |                     |                      |                                       |
|  |  |       | 1   | Dividend Income u/s 115BBDA  |  |                     |                    |   |                            |                     |                      |                                       |
|  |  |       | 2   | Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix) |  |                     |                    |   |                            |                     |                      |                                       |

| Schedule CYLA |  | Details of Income after Set off of current year losses                                |   |   |   |  |
|---------------|--|---|---|---|---|--|
| Sl.No         | Head/ Source of Income   | Income of current year<br>(Fill this column only if<br>income is zero or<br>positive) | House property loss<br>of the current year<br>set off | Business Loss (other<br>than speculation or<br>specified business<br>loss) of the current<br>year set off | Other sources loss<br>(other than loss from<br>race horses and amount<br>chargeable to special<br>rate of tax) of the<br>current year set off | Current<br>year's Income<br>remaining<br>after set off |
|               |  | 1   | 2   | 3   | 4   | 5=1-2-3-4  |
| i             | Loss to be set off<br>(Fill this row only, if computed<br>figure is negative) →  |   | (4 of Schedule -HP)                                   | (2vi of item F of<br>Schedule BP)   | (6 of Schedule-OS)  |  |
| ii            | House property   | ( 4 of Schedule HP)   |   |   |   |  |
| iii           | Business (excluding Income from life<br>insurance business u/s 115B<br>speculation income and income from<br>specified business) | (A39 of Schedule BP)  |   |   |   |  |
| iv            | Income from life insurance business<br>u/s 115B  | (3iv of item F of Sch. BP)  |   |   |   |  |
| v             | Speculation income   | (3ii of item F of Sch. BP)  |   |   |   |  |
| vi            | Specified business income u/s 35AD   | (3iii of item F of Sch. BP)   |   |   |   |  |
| vii           | Short-term capital gain taxable @<br>15%   | (9ii of item E of schedule<br>CG)   |   |   |   |  |
| viii          | Short-term capital gain taxable @<br>30%   | ( 9iii of item E of<br>schedule CG)   |   |   |   |  |
| ix            | Short-term capital gain taxable at<br>applicable rates   | ( 9iv of item E of<br>schedule CG)  |   |   |   |  |
| x             | Short-term capital gain taxable at<br>special rates in India as per DTAA   | (9v of item E of schedule<br>CG)  |   |   |   |  |
| xi            | Long term capital gain taxable @<br>10%  | (9vi of item E of schedule<br>CG)   |   |   |   |  |
| xii           | Long term capital gain taxable @<br>20%  | (9vii of item E of<br>schedule CG)  |   |   |   |  |
| xiii          | Long term capital gains taxable at<br>special rates in India as per DTAA   | (9viii of item E of<br>schedule CG)   |   |   |   |  |
| xiv           | Net income from other sources<br>chargeable at normal applicable<br>rates  | ( 6 of schedule OS)   |   |   |   |  |
| xv            | Profit from the activity of owning<br>and maintaining race horses  | ( 8e of schedule OS)  |   |   |   |  |
| xvi           | Income from other sources taxable at<br>special rates in India as per DTAA   | (2e of schedule OS)   |   |   |   |  |
| xvii          | Total loss set off   |   |   |   |   |  |
| xviii         | Loss remaining after set-off (i – xvii)  |   |   |   |   |  |

| Schedule BFLA |  | Details of Income after Set off of Brought Forward Losses of earlier years                 |  |  |   |   |
|---------------|--|--|--|--|---|---|
| Sl. No.       | Head/ Source of Income   | Income after set off, if<br>any, of current year's<br>losses as per 5 of<br>Schedule CYLA) | Brought forward loss set<br>off  | Brought forward<br>depreciation set<br>off | Brought forward<br>allowance under<br>section 35(4) set off | Current year's<br>income<br>remaining<br>after<br>set off |
|               |  | 1  | 2  | 3  | 4   | 5   |
| i             | House property   | (5ii of schedule CYLA)   | (B/f house property loss)  |  |   |   |
| ii            | Business (excluding Income from<br>Insurance Business , speculation<br>income and income from specified<br>business) | (5iii of schedule CYLA)  | (B/f business loss, other<br>than speculation or<br>specified business loss) |  |   |   |
| iii           | Profit and gains from life insurance<br>business u/s 115B  | (5iv of schedule CYLA)   | (B/f business loss, other<br>than speculation or<br>specified business loss) |  |   |   |
| iv            | Speculation Income   | (5v of schedule CYLA)  | (B/f normal business or<br>speculation loss)                                 |  |   |   |
| v             | Specified Business Income  | (5vi of schedule CYLA)   | (B/f normal business or<br>specified business loss)                          |  |   |   |
| vi            | Short-term capital gain taxable @<br>15%   | (5vii of schedule CYLA)  | (B/f short-term capital<br>loss)   |  |   |   |
| vii           | Short-term capital gain taxable @<br>30%   | ( 5viii of schedule CYLA)  | (B/f short-term capital<br>loss)   |  |   |   |
| viii          | Short-term capital gain taxable at<br>applicable rates   | (5ix of schedule CYLA)   | (B/f short-term capital<br>loss)   |  |   |   |
| ix            | Short-term capital gain taxable at<br>special rates in India as per DTAA   | (5x of schedule CYLA)  | (B/f short-term capital<br>loss)   |  |   |   |
| x             | Long-term capital gain taxable @<br>10%  | (5xi of schedule CYLA)   | (B/f short-term or long-<br>term capital loss)                               |  |   |   |





|          |   |  |  |  |  |  |  |  |  |  |  |  |  |
|----------|---|--|--|--|--|--|--|--|--|--|--|--|--|
|          | Carried forward to future years   |  |  |  |  |  |  |  |  |  |  |  |  |
| xvi<br>i | Current year loss distributed among the unit-holder (Applicable for Investment fund only) |  |  |  |  |  |  |  |  |  |  |  |  |

| Schedule UD |                         | Unabsorbed depreciation and allowance under section 35(4) |  |  |  |   |  |
|-------------|-------------------------|---|--|--|--|---|--|
| Sl No       | Assessment Year         | Depreciation  |  |  | Allowance under section 35(4)                  |   |  |
|             |                         | Amount of brought forward unabsorbed depreciation         | Amount of depreciation set-off against the current year income | Balance carried forward to the next year | Amount of brought forward unabsorbed allowance | Amount of allowance set-off against the current year income | Balance Carried forward to the next year |
| (1)         | (2)                     | (3)   | (4)  | (5)                                      | (6)  | (7)   | (8)                                      |
| i           | Current Assessment Year |   |  |  |  |   |  |
| ii          |                         |   |  |  |  |   |  |
| iii         |                         |   |  |  |  |   |  |
| iv          | Total                   |   | (3xvi of BFLA)   |  |  | (4xvi of BFLA)  |  |

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

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

| Schedule 80G         |   | Details of donations entitled for deduction under section 80G     |                  |                        |                        |                |                             |
|----------------------|---|---|------------------|------------------------|------------------------|----------------|-----------------------------|
| DETAILS OF DONATIONS | <b>A</b>                                | Donations entitled for 100% deduction without qualifying limit    |                  |                        |                        |                |                             |
|                      |   | Name and address of donee   | PAN of Donee     | Amount of donation     |                        |                | Eligible Amount of donation |
|                      |   | i   |                  | Donation in cash       | Donation in other mode | Total Donation |                             |
|                      |   | ii  |                  |                        |                        |                |                             |
|                      |   | iii   |                  |                        |                        |                |                             |
|                      |   | iv  | Total            |                        |                        |                |                             |
|                      | <b>B</b>                                | Donations entitled for 50% deduction without qualifying limit     |                  |                        |                        |                |                             |
|                      |   | Name and address of donee   | PAN of Donee     | Amount of donation     |                        |                | Eligible Amount of donation |
|                      |   | i   |                  | Donation in cash       | Donation in other mode | Total Donation |                             |
|                      |   | ii  |                  |                        |                        |                |                             |
|                      |   | iii   |                  |                        |                        |                |                             |
|                      |   | iv  | Total            |                        |                        |                |                             |
|                      | <b>C</b>                                | Donations entitled for 100% deduction subject to qualifying limit |                  |                        |                        |                |                             |
|                      |   | Name and address of donee   | PAN of Donee     | Amount of donation     |                        |                | Eligible Amount of donation |
|                      |   | i   |                  | Donation in cash       | Donation in other mode | Total Donation |                             |
|                      |   | ii  |                  |                        |                        |                |                             |
|                      |   | iii   |                  |                        |                        |                |                             |
|                      |   | iv  | Total            |                        |                        |                |                             |
|                      | <b>D</b>                                | Donations entitled for 50% deduction subject to qualifying limit  |                  |                        |                        |                |                             |
|                      |   | Name and address of donee   | PAN of Donee     | Amount of donation     |                        |                | Eligible Amount of donation |
|                      | i                                       |   | Donation in cash | Donation in other mode | Total Donation         |                |                             |
|                      | ii                                      |   |                  |                        |                        |                |                             |
|                      | iii                                     |   |                  |                        |                        |                |                             |
|                      | iv                                      | Total   |                  |                        |                        |                |                             |
| <b>E</b>             | Total donations (Aiv + Biv + Civ + Div) |   |                  |                        |                        |                |                             |

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

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

| Schedule 80-IA      |   | Deductions under section 80-IA   |    |                   |  |  |  |
|---------------------|---|--|----|-------------------|--|--|--|
| DEDUCTION U/S 80-IA | a | Deduction in respect of profits of an enterprise referred to in section 80-IA(4)(i) [Infrastructure facility]      | a1 | Undertaking no. 1 | (item 30 of Form 10CCB of the undertaking) |  |  |
|                     |   |  | a2 | Undertaking no. 2 | (item 30 of Form 10CCB of the undertaking) |  |  |
|                     | b | Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(ii) [Telecommunication services] | b1 | Undertaking no. 1 | (item 30 of Form 10CCB of the undertaking) |  |  |
|                     |   |  | b2 | Undertaking no. 2 | (item 30 of Form 10CCB of the undertaking) |  |  |
|                     | c | Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(iii) [Industrial park and SEZs]  | c1 | Undertaking no. 1 | (item 30 of Form 10CCB of the undertaking) |  |  |
|                     |   |  | c2 | Undertaking no. 2 | (item 30 of Form 10CCB of the undertaking) |  |  |
|                     | d | Deduction in respect of profits of an undertaking referred   | d1 | Undertaking no. 1 | (item 30 of Form 10CCB of the undertaking) |  |  |

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

| Schedule 80-IB |  | Deductions under section 80-IB |                   |   |
|----------------|--|--------------------------------|-------------------|---|
| a              | Deduction in respect of industrial undertaking located in Jammu & Kashmir & Ladakh [Section 80-IB(4)]  | a1                             | Undertaking no. 1 | (30 of Form 10CCB of the undertaking)     |
|                |  | a2                             | Undertaking no. 2 | (30 of Form 10CCB of the undertaking)     |
| b              | Deduction in respect of industrial undertaking located in industrially backward states specified in Eighth Schedule [Section 80-IB(4)]   | b1                             | Undertaking no. 1 | (30 of Form 10CCB of the undertaking)     |
|                |  | b2                             | Undertaking no. 2 | (30 of Form 10CCB of the undertaking)     |
| c              | Deduction in respect of industrial undertaking located in industrially backward districts [Section 80-IB(5)]   | c1                             | Undertaking no. 1 | (30 of Form 10CCB of the undertaking)     |
|                |  | c2                             | Undertaking no. 2 | (30 of Form 10CCB of the undertaking)     |
| d              | Deduction in the case of multiplex theatre [Section 80-IB(7A)]   | d1                             | Undertaking no. 1 | (10(v) of Form 10CCBA of the undertaking) |
|                |  | d2                             | Undertaking no. 2 | (10(v) of Form 10CCBA of the undertaking) |
| e              | Deduction in the case of convention centre [Section 80-IB(7B)]   | e1                             | Undertaking no. 1 | (10(v) of Form 10CCBB of the undertaking) |
|                |  | e2                             | Undertaking no. 2 | (10(v) of Form 10CCBB of the undertaking) |
| f              | Deduction in the case of company carrying on scientific research [Section 80-IB(8A)]   | f1                             | Undertaking no. 1 | (30 of Form 10CCB of the undertaking)     |
|                |  | f2                             | Undertaking no. 2 | (30 of Form 10CCB of the undertaking)     |
| g              | Deduction in the case of undertaking which begins commercial production or refining of mineral oil [Section 80-IB(9)]  | g1                             | Undertaking no. 1 | (30 of Form 10CCB of the undertaking)     |
|                |  | g2                             | Undertaking no. 2 | (30 of Form 10CCB of the undertaking)     |
| h              | Deduction in the case of an undertaking developing and building housing projects [Section 80-IB(10)]   | h1                             | Undertaking no. 1 | (30 of Form 10CCB of the undertaking)     |
|                |  | h2                             | Undertaking no. 2 | (30 of Form 10CCB of the undertaking)     |
| i              | Deduction in the case of an undertaking operating a cold chain facility [Section 80-IB(11)]  | i1                             | Undertaking no. 1 | (30 of Form 10CCB of the undertaking)     |
|                |  | i2                             | Undertaking no. 2 | (30 of Form 10CCB of the undertaking)     |
| j              | Deduction in the case of an undertaking engaged in processing, preservation and packaging of fruits, vegetables, meat, meat products, poultry, marine or dairy products [Section 80-IB(11A)] | j1                             | Undertaking no. 1 | (30 of Form 10CCB of the undertaking)     |
|                |  | j2                             | Undertaking no. 2 | (30 of Form 10CCB of the undertaking)     |
| k              | Deduction in the case of an undertaking engaged in integrated business of handling, storage and transportation of food grains [Section 80-IB(11A)]   | k1                             | Undertaking no. 1 | (30 of Form 10CCB of the undertaking)     |
|                |  | k2                             | Undertaking no. 2 | (30 of Form 10CCB of the undertaking)     |
| l              | Deduction in the case of an undertaking engaged in operating and maintaining a rural hospital [Section 80-IB(11B)]   | l1                             | Undertaking no. 1 | (11(v) of Form 10CCBC)                    |
|                |  | l2                             | Undertaking no. 2 | (11(v) of Form 10CCBC)                    |
| m              | Deduction in the case of an undertaking engaged in operating and maintaining a hospital in any area, other than excluded area [Section 80-IB(11C)]   | m1                             | Undertaking no. 1 | (11(d) of Form 10CCBD)                    |
|                |  | m2                             | Undertaking no. 2 | (11(d) of Form 10CCBD)                    |
| n              | Total deduction under section 80-IB (Total of a1 to m2)  |                                |                   | n   |

| Schedule 80-IC or 80-IE |   | Deductions under section 80-IC or 80-IE |                   |                                       |
|-------------------------|---|---|-------------------|---------------------------------------|
| a                       | Deduction in respect of undertaking located in Sikkim           | a1                                      | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) |
|                         |   | a2                                      | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) |
| b                       | Deduction in respect of undertaking located in Himachal Pradesh | b1                                      | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) |
|                         |   | b2                                      | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) |
| c                       | Deduction in respect of undertaking located in Uttarakhand      | c1                                      | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) |
|                         |   | c2                                      | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) |
| DEDUCTION U/S 80-IC     | Deduction in respect of undertaking located in North-East       | da1                                     | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) |
|                         |   | da2                                     | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) |
|                         |   | db1                                     | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) |
|                         |   | db2                                     | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) |
|                         |   | dc1                                     | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) |
|                         |   | dc2                                     | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) |
|                         |   | dd1                                     | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) |
|                         |   | dd2                                     | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) |
|                         |   | de1                                     | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) |

|   |   |  |     |                   |                                       |  |
|---|---|--|-----|-------------------|---------------------------------------|--|
|   | df  | Nagaland   | de2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) |  |
|   |   |  | df1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) |  |
|   |   |  | df2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) |  |
|   | dg  | Tripura  | dg1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) |  |
|   |   |  | dg2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) |  |
|   | dh  | Total deduction for undertakings located in North-east (total of da1 to dg2) |     |                   |                                       |  |
| e | Total deduction under section 80-IC or 80-IE (a + d + c + dh) |  |     |                   | e                                     |  |

| Schedule VI-A                                  |   | Deductions under Chapter VI-A  |                       |          |                               |  |                               |
|--|---|--|-----------------------|----------|-------------------------------|--|-------------------------------|
| TOTAL DEDUCTIONS                               | 1   | Part B- Deduction in respect of certain payments   |                       |          |                               |  |                               |
|  |   | Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 30.06.2020 for the purpose of claiming any deduction under Part B of Chapter VIA?<br>(If yes, please fill S. No "A" of schedule DI) |                       |          | [Yes/ No]                     |  |                               |
|  | a   | 80G  |                       | b        | 80GGB                         |  |                               |
|  | c   | 80GGA  |                       | d        | 80GGC                         |  |                               |
|  | Total Deduction under Part B (a + b + c +d) |  |                       |          |                               |  | 1                             |
|  | 2   | Part C- Deduction in respect of certain incomes  |                       |          |                               |  |                               |
|  | e   | 80-IA  | (f of Schedule 80-IA) | f        | 80-IAB                        |  |                               |
|  | g   | 80-IAC   |                       | h        | 80-IB                         |  | (n of Schedule 80-IB)         |
|  | i   | 80-IBA   |                       | j        | 80-IC/ 80-IE                  |  | (e of Schedule 80-IC/ 80-IE)  |
|  | k   | 80JJA  |                       | l        | 80JJAA                        |  | (10 of Annexure to Form 10DA) |
| m  | 80LA(1)                                     | (9 of Annexure to Form 10CCF)  | n                     | 80LA(1A) | (9 of Annexure to Form 10CCF) |  |                               |
| o  | 80-PA                                       |  |                       |          |                               |  |                               |
| Total Deduction under Part C (total of e to o) |   |  |                       |          | 2                             |  |                               |
| 3  | Total deductions under Chapter VI-A (1 + 2) |  |                       |          | 3                             |  |                               |

| Schedule SI |  | Income chargeable to tax at special rates [Please see instructions) for section and rate of tax] |                  |                                 |                  |
|-------------|--|--|------------------|---------------------------------|------------------|
| SI No       | Section/Description  | <input checked="" type="checkbox"/>  | Special rate (%) | Income (i)                      | Tax thereon (ii) |
| 1           | 111A or section 115AD(1)(b)(ii)- Proviso (STCG on shares/equity oriented MF on which STT paid)         | <input type="checkbox"/>   | 15               | (5v of schedule BFLA)           |                  |
| 2           | 115AD (STCG for FIIs on securities where STT not paid)   | <input type="checkbox"/>   | 30               | (part of 5vii of schedule BFLA) |                  |
| 3           | 112 proviso (LTCG on listed securities/ units without indexation)                                      | <input type="checkbox"/>   | 10               | (part of 5xof schedule BFLA)    |                  |
| 4           | 112(1)(c)(iii) (LTCG for non-resident on unlisted securities)  | <input type="checkbox"/>   | 10               | (part of 5x of schedule BFLA)   |                  |
| 5           | 115AB (LTCG for non-resident on units referred in section 115AB)                                       | <input type="checkbox"/>   | 10               | (part of 5x of schedule BFLA)   |                  |
| 6           | 115AC (LTCG for non-resident on bonds/GDR)   | <input type="checkbox"/>   | 10               | (part of 5x of schedule BFLA)   |                  |
| 7           | 115AD (LTCG for FII on securities)   | <input type="checkbox"/>   | 10               | (part of 5x of schedule BFLA)   |                  |
| 8           | 112 (LTCG on others)   | <input type="checkbox"/>   | 20               | (5xi of schedule BFLA)          |                  |
| 9           | 112A (LTCG on sale of shares or units on which STT is paid) or section 115AD(1)(b)(iii)-Proviso        | <input type="checkbox"/>   | 10               | (B5f and B8f of schedule CG)    |                  |
| 10          | STCG chargeable at special rates in India as per DTAA  | <input type="checkbox"/>   |                  | (part of 5ix of schedule BFLA)  |                  |
| 11          | LTCG Chargeable at special rates in India as per DTAA  | <input type="checkbox"/>   |                  | (part of 5xii of schedule BFLA) |                  |
| 12          | 115B (Profits and gains of life insurance business)  | <input type="checkbox"/>   | 12.50            | (part of E (iv) of schedule BP) |                  |
| 13          | 115AC (Income of a non-resident from bonds or GDR purchased in foreign currency)                       | <input type="checkbox"/>   | 10               | (part of 1fii of schedule OS)   |                  |
| 14          | 115BB (Winnings from lotteries, puzzles, races, games etc.)  | <input type="checkbox"/>   | 30               | (2a of schedule OS)             |                  |
| 15          | 115BBD (Dividend received from specified foreign company)  | <input type="checkbox"/>   | 15               | (part of 2dxix of schedule OS)  |                  |
| 16          | 115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D)   | <input type="checkbox"/>   | 60               | (2b of schedule OS)             |                  |
| 17          | 115A(1)(b)(A) & 115A(1)(b)(B)(Income of a foreign company from Royalty & Fees for Technical Services ) | <input type="checkbox"/>   | 10               | (part of 2dviii of schedule OS) |                  |
| 18          | 115BBF (Tax on income from patent)   |  |                  |                                 |                  |
|             | a Income under head business or profession   | <input type="checkbox"/>   | 10               | (3d of schedule BP)             |                  |
|             | b Income under head other sources  | <input type="checkbox"/>   | 10               | (2dxvi of schedule OS)          |                  |
| 19          | 115BBG (Tax on income from transfer of carbon credits)   |  |                  |                                 |                  |
|             | a Income under head business or profession   | <input type="checkbox"/>   | 10               | (8e of schedule BP)             |                  |

|    |   |  |                          |              |                                 |
|----|---|--|--------------------------|--------------|---------------------------------|
|    | b | Income under head other sources  | <input type="checkbox"/> | 10           | (2dxvii of schedule OS)         |
| 20 |   | Income from other sources chargeable at special rates in India as per DTAA   | <input type="checkbox"/> |              | (part of 2f of schedule OS)     |
| 21 |   | Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15%  | <input type="checkbox"/> | 15           | (part of 5vi of schedule BFLA)  |
| 22 |   | Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30%  | <input type="checkbox"/> | 30           | (part of 5vii of schedule BFLA) |
| 23 |   | Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% u/s 112A  | <input type="checkbox"/> | 10           | (part of 5x of schedule BFLA)   |
| 24 |   | Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20%   | <input type="checkbox"/> | 20           | (part of 5xi of schedule BFLA)  |
| 25 |   | Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% other than section 112A                                     | <input type="checkbox"/> | 10           | (part of 5x 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) | <input type="checkbox"/> |              | (2e of schedule OS)             |
| 27 |   | 115BBDA (Dividend income from domestic company exceeding Rs.10lakh)  | <input type="checkbox"/> | 10           | (2dxv of schedule OS)           |
| 28 |   | Income received in respect of units purchased in foreign currency by an off-shore fund-115AB(1)  | <input type="checkbox"/> | 10           | (2dx of schedule OS)            |
| 30 |   | Income from royalty where agreement entered between 31.3.1961 to 31.3.1976 and income from fees for technical services where agreement   | <input type="checkbox"/> | 50           | (2dxix of schedule OS)          |
|    |   |  |                          | <b>Total</b> |                                 |

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

|               |  |  |  |                     |                 |                |                            |   |  |   |  |
|---------------|--|--|--|---------------------|-----------------|----------------|----------------------------|---|--|---|--|
| EXEMPT INCOME | 1  | Interest income  |  |                     |                 |                |                            | 1 |  |   |  |
|               | 2  | Dividend income  |  |                     |                 |                |                            | 2 |  |   |  |
|               | 3  | i  | Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules)  |                     |                 |                | i                          |   |  |   |  |
|               |  | ii   | Expenditure incurred on agriculture  |                     |                 |                | ii                         |   |  |   |  |
|               |  | iii  | Unabsorbed agricultural loss of previous eight assessment years  |                     |                 |                | iii                        |   |  |   |  |
|               |  | iv   | Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 (from Sl. No. 40 of Sch. BP)   |                     |                 |                | iv                         |   |  |   |  |
|               |  | v  | Net Agricultural income for the year (i – ii – iii + iv) (enter nil if loss)   |                     |                 |                |                            |   |  | 3 |  |
|               |  | vi   | In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details (Fill up details separately for each agricultural land) |                     |                 |                |                            |   |  |   |  |
|               |  | a  | Name of district along with pin code in which agricultural land is located   |                     |                 |                |                            |   |  |   |  |
|               |  | b  | Measurement of agricultural land in Acre   |                     |                 |                |                            |   |  |   |  |
|               | c  | Whether the agricultural land is owned or held on lease (drop down to be provided) |  |                     |                 |                |                            |   |  |   |  |
|               | d  | Whether the agricultural land is irrigated or rain-fed (drop down to be provided)  |  |                     |                 |                |                            |   |  |   |  |
| 4             | Other exempt income (please specify)                     |  |  |                     |                 |                | 4                          |   |  |   |  |
| 5             | Income not chargeable to tax as per DTAA                 |  |  |                     |                 |                |                            |   |  |   |  |
|               | Sl. No.  | Amount of income   | Nature of income   | Country name & Code | Article of DTAA | Head of Income | Whether TRC obtained (Y/N) |   |  |   |  |
|               |  |  |  |                     |                 |                |                            |   |  |   |  |
|               |  |  |  |                     |                 |                |                            |   |  |   |  |
| 6             | Pass through income not chargeable to tax (Schedule PTI) |  |  |                     |                 |                | 6                          |   |  |   |  |
| 7             | Total (1+2+3+4+5+6)                                      |  |  |                     |                 |                | 7                          |   |  |   |  |

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

| PASS THROUGH INCOME | S.No                       | Invested in section 115UA/115UB | Name of business trust/ investment fund | PAN of the business trust/ investment fund | S.No | Head of income | Current year income | Share of Current year loss distributed by Investment fund | Net Income/ Loss 9=7-8 | TDS on such amount, if any |  |
|---------------------|----------------------------|---------------------------------|---|--|------|----------------|---------------------|---|------------------------|----------------------------|--|
|                     | (1)                        | (2)                             | (3)                                     | (4)  | (5)  | (6)            | (7)                 | (8)   | (9)                    | (10)                       |  |
| 1.                  | (drop down to be provided) |                                 |   |  | i    | House property |                     |   |                        |                            |  |
|                     |                            |                                 |   |  | ii   | Capital Gains  |                     |   |                        |                            |  |
|                     |                            |                                 |   |  | A    | Short term     |                     |   |                        |                            |  |
|                     |                            |                                 |   |  | Ai   | Section 111A   |                     |   |                        |                            |  |
|                     |                            |                                 |   |  | Aii  | Others         |                     |   |                        |                            |  |
|                     |                            |                                 |   |  | B    | Long term      |                     |   |                        |                            |  |
|                     |                            |                                 |   |  | Bi   | Section 112A   |                     |   |                        |                            |  |
|                     |                            |                                 |   |  | Bii  | Section other  |                     |   |                        |                            |  |



|    |  |  |    |  |    |  |
|----|--|--|----|--|----|--|
|    | g  | Loss on transfer of units referred to in clause (iif) of explanation 1 to section 115JB  | 6g |  |    |  |
|    | h  | Income by way of royalty referred to in clause (iig) of explanation 1 to section 115JB   | 6h |  |    |  |
|    | i  | Loss brought forward or unabsorbed depreciation whichever is less or both as may be applicable   | 6i |  |    |  |
|    | j  | Profit of sick industrial company till net worth is equal to or exceeds accumulated losses   | 6j |  |    |  |
|    | k  | Others (including residual unadjusted items and the amount of deferred tax credited to P&L A/c)  | 6k |  |    |  |
|    | l  | Total deductions (6a+6b+6c+6d+6e+6f+6g+6h+6i+6j+6k)  | 6l |  |    |  |
| 7  | Book profit under section 115JB (4+ 5n – 6l)   |  |    |  | 7  |  |
| 8  | Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards (Ind-AS) specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015. If yes, furnish the details below:- |  |    | <input type="checkbox"/> Yes <input type="checkbox"/> No |    |  |
|    | A. Additions to book profit under sub-sections (2A) to (2C) of section 115JB   |  |    |  |    |  |
|    | a  | Amounts credited to other comprehensive income in statement of profit & loss under the head "items that will not be reclassified to profit & loss" | 8a |  |    |  |
|    | b  | Amounts debited to the statement of profit & loss on distribution of non-cash assets to shareholders in a demerger                                 | 8b |  |    |  |
|    | c  | One fifth of the transition amount as referred to in section 115JB (2C) (if applicable)  | 8c |  |    |  |
|    | d  | Others (including residual adjustment)   | 8d |  |    |  |
|    | e  | Total additions (8a + 8b + 8c + 8d)  | 8e |  |    |  |
|    | B. Deductions from book profit under sub-sections (2A) to (2C) of section 115JB  |  |    |  |    |  |
|    | f  | Amounts debited to other comprehensive income in statement of profit & loss under the head "items that will not be reclassified to profit & loss"  | 8f |  |    |  |
|    | g  | Amounts credited to the statement of profit & loss on distribution of non-cash assets to shareholders in a demerger                                | 8g |  |    |  |
|    | h  | One fifth of the transition amount as referred to in section 115JB (2C) (if applicable)  | 8h |  |    |  |
|    | i  | Others (including residual adjustment)   | 8i |  |    |  |
|    | j  | Total deductions (8f + 8g + 8h + 8i)   | 8j |  |    |  |
| 9  | Deemed total income under section 115JB (7 + 8e – 8j)  |  |    |  | 9  |  |
| 10 | Tax payable under section 115JB  |  |    |  | 10 |  |

| Schedule MATC |   | Computation of tax credit under section 115JAA |            |                               |  |   |  |
|---------------|---|--|------------|-------------------------------|--|---|--|
| 1             | Tax under section 115JB in assessment year 2020-21 (1d of Part-B-TTI)   |  |            |                               |  | 1   |  |
| 2             | Tax under other provisions of the Act in assessment year 2020-21 (2f of Part-B-TTI)   |  |            |                               |  | 2   |  |
| 3             | Amount of tax against which credit is available [enter (2 – 1) if 2 is greater than 1, otherwise enter 0]   |  |            |                               |  | 3   |  |
| 4             | Utilisation of MAT credit Available [Sum of MAT credit utilised during the current year is subject to maximum of amount mentioned in 3 above and cannot exceed the sum of MAT Credit Brought Forward] |  |            |                               |  |   |  |
| MAT CREDIT    | S.No  | Assessment Year (A)                            | MAT Credit |                               |  | MAT Credit Utilised during the Current Year (C) | Balance MAT Credit Carried Forward (D)= (B3) – (C) |
|               |   |  | Gross (B1) | Set-off in earlier years (B2) | Balance Brought forward (B3)=(B2)-(B1) |   |  |
|               | i   | 2008-09  |            |                               |  |   |  |
|               | ii  | 2009-10  |            |                               |  |   |  |
|               | iii   | 2010-11  |            |                               |  |   |  |
|               | iv  | 2011-12  |            |                               |  |   |  |
|               | v   | 2012-13  |            |                               |  |   |  |
|               | vi  | 2013-14  |            |                               |  |   |  |
|               | vii   | 2014-15  |            |                               |  |   |  |
|               | viii  | 2015-16  |            |                               |  |   |  |
|               | ix  | 2016-17  |            |                               |  |   |  |
|               | x   | 2017-18  |            |                               |  |   |  |
|               | xi  | 2018-19  |            |                               |  |   |  |
|               | xii   | 2019-20  |            |                               |  |   |  |
| xiii          | 2020-21 [(Sl no 1-Sl no 2 of)-(Sl No 6c -2f of Schedule Part B-TTI, only if positive)]  |  |            |                               |  |   |  |
| xiv           | Total   |  |            |                               |  |   |  |
| 5             | Amount of tax credit under section 115JAA utilised during the year [enter 4(C)xiv]  |  |            |                               |  | 5   |  |



|   |   |   |  |
|---|---|---|--|
| 6 | Amount of MAT liability available for credit in subsequent assessment years [enter 4(D)xiv] | 6 |  |
|---|---|---|--|

| Schedule- DDT |  | Details of tax on distributed profits of domestic companies and its payment |  |                                     |                        |                                     |                        |
|---------------|--|---|--|-------------------------------------|------------------------|-------------------------------------|------------------------|
| Sl            | Description  | Details of 1 <sup>st</sup> dividend   |  | Details of 2 <sup>nd</sup> dividend |                        | Details of 3 <sup>rd</sup> dividend |                        |
|               |  | (iii)   | (iv)   | (iii)                               | (iv)                   | (v)                                 | (v)                    |
| 1             | Section Under which dividend is being declared   |   |  |                                     |                        |                                     |                        |
| 2             | Date of declaration or distribution or payment, whichever is earliest, of dividend by domestic company | (DD/MM/YYYY)  | (DD/MM/YYYY)   | (DD/MM/YYYY)                        | (DD/MM/YYYY)           | (DD/MM/YYYY)                        | (DD/MM/YYYY)           |
| 3             | Rate of dividend, declared, distributed or paid  |   |  |                                     |                        |                                     |                        |
| 4             | Amount of dividend declared, distributed or paid   |   |  |                                     |                        |                                     |                        |
| 5             | Amount of reduction as per section 115-O(1A)   |   |  |                                     |                        |                                     |                        |
| 6             | Tax payable on dividend declared, distributed or paid  | a   | Additional income-tax @15% or 30% as applicable payable under section 115-O on (4-5) |                                     |                        |                                     |                        |
|               |  | b   | Surcharge on 'a'   |                                     |                        |                                     |                        |
|               |  | c   | Health & Education cess on (a+b)   |                                     |                        |                                     |                        |
|               |  | d   | Total tax payable (a+b+c)  |                                     |                        |                                     |                        |
| 7             | Interest payable under section 115P  |   |  |                                     |                        |                                     |                        |
| 8             | Additional income-tax and interest payable (6d+7)  |   |  |                                     |                        |                                     |                        |
| 9             | Tax and interest paid  |   |  |                                     |                        |                                     |                        |
| 10            | Net payable/refundable (8-9)   |   |  |                                     |                        |                                     |                        |
| 11            | Date(s) of deposit of dividend distribution tax  | Date 1<br>(DD/MM/YYYY)  | Date 2<br>(DD/MM/YYYY)   | Date 1<br>(DD/MM/YYYY)              | Date 2<br>(DD/MM/YYYY) | Date 1<br>(DD/MM/YYYY)              | Date 2<br>(DD/MM/YYYY) |
| 12            | Name of Bank and Branch  |   |  |                                     |                        |                                     |                        |
| 13            | BSR Code   |   |  |                                     |                        |                                     |                        |
| 14            | Serial number of challan   |   |  |                                     |                        |                                     |                        |
| 15            | Amount deposited   |   |  |                                     |                        |                                     |                        |

| Schedule- BBS |   | Details of tax on distributed income of a domestic company on buy back of shares |   |                                     |                        |                                     |                        |
|---------------|---|--|---|-------------------------------------|------------------------|-------------------------------------|------------------------|
| Sl            | Description   | Details of 1 <sup>st</sup> buy-back  |   | Details of 2 <sup>nd</sup> buy-back |                        | Details of 3 <sup>rd</sup> buy-back |                        |
|               |   | (iii)  | (iv)  | (iii)                               | (iv)                   | (v)                                 | (v)                    |
| 1             | Date of payments of any consideration to the shareholder on buy back of share | (DD/MM/YYYY)   | (DD/MM/YYYY)  | (DD/MM/YYYY)                        | (DD/MM/YYYY)           | (DD/MM/YYYY)                        | (DD/MM/YYYY)           |
| 2             | Amount of consideration paid by the company on buy-back of shares             |  |   |                                     |                        |                                     |                        |
| 3             | Amount received by the company for issue of such shares                       |  |   |                                     |                        |                                     |                        |
| 4             | Distributed Income of the company (2 – 3)                                     |  |   |                                     |                        |                                     |                        |
| 5             | Tax payable on distributed income   | a  | Additional income-tax @20% payable under section 115QA on 4 |                                     |                        |                                     |                        |
|               |   | b  | Surcharge on 'a'  |                                     |                        |                                     |                        |
|               |   | c  | Health & Education cess on (a+b)                            |                                     |                        |                                     |                        |
|               |   | d  | Total tax payable (a+b+c)                                   |                                     |                        |                                     |                        |
| 6             | Interest payable under section 115QB  |  |   |                                     |                        |                                     |                        |
| 7             | Additional income-tax and interest payable (5d + 6)                           |  |   |                                     |                        |                                     |                        |
| 8             | Tax and interest paid   |  |   |                                     |                        |                                     |                        |
| 9             | Net payable/refundable (7-8)  |  |   |                                     |                        |                                     |                        |
| 10            | Date(s) of deposit of tax on distribution income                              | Date 1<br>(DD/MM/YYYY)   | Date 2<br>(DD/MM/YYYY)                                      | Date 1<br>(DD/MM/YYYY)              | Date 2<br>(DD/MM/YYYY) | Date 1<br>(DD/MM/YYYY)              | Date 2<br>(DD/MM/YYYY) |
| 11            | Name of Bank and Branch   |  |   |                                     |                        |                                     |                        |
| 12            | BSR Code  |  |   |                                     |                        |                                     |                        |
| 13            | Serial number of challan  |  |   |                                     |                        |                                     |                        |
| 14            | Amount deposited  |  |   |                                     |                        |                                     |                        |

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

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

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

| Schedule FA   |  | Details of Foreign Assets and Income from any source outside India |  |   |  |  |   |   |  |   |  |  |
|---|--|--|--|---|--|--|---|---|--|---|--|--|
| DETAILS OF FOREIGN ASSETS   | <b>A1 Details of Foreign Depository Accounts held (including any beneficial interest) at any time during the relevant accounting period)</b> |  |  |   |  |  |   |   |  |   |  |  |
|   | Sl No  | Country name   | Country code   | Name of financial institution                   | Address of financial institution                         | ZIP code                               | Account number                                    | Status  | Account opening date                       | Peak balance during the period            | Closing balance  | Gross interest paid/credited to the account during the period                |
|   | (1)  | (2)  | (3)  | (4)   | (5)  | (6)                                    | (7)   | (8)   | (9)  | (10)                                      | (11)   | (12)   |
|   | (i)  |  |  |   |  |  |   |   |  |   |  |  |
|   | (ii)   |  |  |   |  |  |   |   |  |   |  |  |
| <b>A2 Details of Foreign Custodial Accounts held (including any beneficial interest) at any time during the relevant accounting period</b>                                |  |  |  |   |  |  |   |   |  |   |  |  |
| Sl No   | Country name   | Country code   | Name of financial institution                                  | Address of financial institution                | ZIP code   | Account number                         | Status  | Account opening date  | Peak balance during the period             | Closing balance                           | Gross amount paid/credited to the account during the period<br><i>(drop down to be provided specifying nature of amount viz. interest/dividend/proceeds from sale or redemption of financial assets/ other income)</i> |  |
| (1)   | (2)  | (3)  | (4)  | (5)   | (6)  | (7)                                    | (8)   | (9)   | (10)                                       | (11)                                      | (12)   |  |
| (i)   |  |  |  |   |  |  |   |   |  |   |  |  |
| (ii)  |  |  |  |   |  |  |   |   |  |   |  |  |
| <b>A3 Details of Foreign Equity and Debt Interest held (including any beneficial interest) in any entity at any time during the relevant accounting period</b>            |  |  |  |   |  |  |   |   |  |   |  |  |
| Sl No   | Country name   | Country code   | Name of entity   | Address of entity                               | ZIP code   | Nature of entity                       | Date of acquiring the interest                    | Initial value of the investment   | Peak value of investment during the period | Closing value                             | Total gross amount paid/credited with respect to the holding during the period   | Total gross proceeds from sale or redemption of investment during the period |
| (1)   | (2)  | (3)  | (4)  | (5)   | (6)  | (7)                                    | (8)   | (9)   | (10)                                       | (11)                                      | (12)   | (13)   |
| (i)   |  |  |  |   |  |  |   |   |  |   |  |  |
| (ii)  |  |  |  |   |  |  |   |   |  |   |  |  |
| <b>A4 Details of Foreign Cash Value Insurance Contract or Annuity Contract held (including any beneficial interest) at any time during the relevant accounting period</b> |  |  |  |   |  |  |   |   |  |   |  |  |
| Sl No   | Country name   | Country code   | Name of financial institution in which insurance contract held | Address of financial institution                | ZIP code   | Date of contract                       | The cash value or surrender value of the contract | Total gross amount paid/credited with respect to the contract during the period |  |   |  |  |
| (1)   | (2)  | (3)  | (4)  | (5)   | (6)  | (7)                                    | (8)   | (9)   |  |   |  |  |
| (i)   |  |  |  |   |  |  |   |   |  |   |  |  |
| (ii)  |  |  |  |   |  |  |   |   |  |   |  |  |
| <b>B Details of Financial Interest in any Entity held (including any beneficial interest) at any time during the relevant accounting period</b>                           |  |  |  |   |  |  |   |   |  |   |  |  |
| Sl No   | Country Name and code  | Zip Code   | Nature of entity   | Name and Address of the Entity                  | Nature of Interest-Direct/ Beneficial owner/ Beneficiary | Date since held                        | Total Investment (at cost) (in rupees)            | Income accrued from such Interest   | Nature of Income                           | Income taxable and offered in this return |  |  |
|   |  |  |  |   |  |  |   |   |  | Amount                                    | Schedule where offered   | Item number of schedule  |
| (1)   | 2a   | 2b   | (3)  | (4)   | (5)  | (6)                                    | (7)   | (8)   | (9)  | (10)                                      | (11)   | (12)   |
| (i)   |  |  |  |   |  |  |   |   |  |   |  |  |
| (ii)  |  |  |  |   |  |  |   |   |  |   |  |  |
| <b>C Details of Immovable Property held (including any beneficial interest) at any time during the relevant accounting period</b>   |  |  |  |   |  |  |   |   |  |   |  |  |
| Sl No   | Country Name and code  | Zip Code   | Address of the Property  | Ownership-Direct/ Beneficial owner/ Beneficiary | Date of acquisition                                      | Total Investment (at cost) (in rupees) | Income derived from the property                  | Nature of Income  | Income taxable and offered in this return  |   |  |  |
|   |  |  |  |   |  |  |   |   | Amount                                     | Schedule where offered                    | Item number of schedule  |  |
| (1)   | 2a   | 2b   | (3)  | (4)   | (5)  | (6)                                    | (7)   | (8)   | (9)  | (10)                                      | (11)   |  |
| (i)   |  |  |  |   |  |  |   |   |  |   |  |  |
| (ii)  |  |  |  |   |  |  |   |   |  |   |  |  |
| <b>D Details of any other Capital Asset held (including any beneficial interest) at any time during the relevant accounting period</b>                                    |  |  |  |   |  |  |   |   |  |   |  |  |
| Sl No   | Country Name and code  | Nature of Asset  | Ownership-Direct/  | Date of acquisition                             | Total Investment (at cost) (in rupees)                   | Income derived from                    | Nature of Income                                  | Income taxable and offered in this return                                       |  |   |  |  |

|      | Name and code | Zip Code |     | Beneficial owner/ Beneficiary |     | rupees) | the asset |     | Amount | Schedule where offered | Item number of schedule |
|------|---------------|----------|-----|-------------------------------|-----|---------|-----------|-----|--------|------------------------|-------------------------|
| (1)  | (2a)          | (2b)     | (3) | (4)                           | (5) | (6)     | (7)       | (8) | (9)    | (10)                   | (11)                    |
| (i)  |               |          |     |                               |     |         |           |     |        |                        |                         |
| (ii) |               |          |     |                               |     |         |           |     |        |                        |                         |

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

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

**SCHEDULE SH-1** **SHAREHOLDING OF UNLISTED COMPANY** (other than a company that is registered under section 8 of the Companies Act, 2013 (or section 25 of the Companies Act, 1956) or a company limited by guarantee under section 3(2) of Companies Act, 2013 or a start-up for which Schedule SH-2 is to be filled up)

If you are an unlisted company, please furnish the following details:-

Details of shareholding at the end of the previous year

| Name of the shareholder | Residential status in India | Type of share | PAN /Aadhaar No. | Date of allotment | Number of shares held | Face value per share | Issue Price per share | Amount received |
|-------------------------|-----------------------------|---------------|------------------|-------------------|-----------------------|----------------------|-----------------------|-----------------|
|                         |                             |               |                  |                   |                       |                      |                       |                 |

Details of equity share application money pending allotment at the end of the previous year

| Name of the applicant | Residential status in India | Type of share | PAN/Aadhaar No. | Date of application | Number of shares applied for | Application money received | Face value per share | Proposed issue price |
|-----------------------|-----------------------------|---------------|-----------------|---------------------|------------------------------|----------------------------|----------------------|----------------------|
|                       |                             |               |                 |                     |                              |                            |                      |                      |

Details of shareholders who is not a shareholder at the end of the previous year but was a shareholder at any time during the previous year

| Name of the shareholder | Residential status in India | Type of share | PAN/Aadhaar No. | Number of shares held | Face value per share | Issue Price per share | Amount received | Date of allotment | Date on which cease to be shareholder | Mode of cessation | In case of transfer/sale, PAN of the new shareholder |
|-------------------------|-----------------------------|---------------|-----------------|-----------------------|----------------------|-----------------------|-----------------|-------------------|---------------------------------------|-------------------|--|
|                         |                             |               |                 |                       |                      |                       |                 |                   |                                       |                   |  |

**SCHEDULE SH-2** **SHAREHOLDING OF START-UPS**

If you are a start-up which has filed declaration in Form-2 under para 5 of DPIIT notification dated 19.02.2019, please furnish the following details of shareholding:-

| Details of shareholding as at the end of the previous year   |  |               |                 |                     |                              |                      |                                |                         |  |                   |   |
|--|--|---------------|-----------------|---------------------|------------------------------|----------------------|--------------------------------|-------------------------|--|-------------------|---|
| Name of the shareholder  | Category of shareholder<br>(drop down to be provided- non-resident/ venture capital company/ venture capital fund/ specified company/ any other person)    | Type of share | PAN/Aadhaar No. | Date of allotment   | Number of shares held        | Face value per share | Issue Price per share          | Paid up value per share | Share premium                          |                   |   |
|  |  |               |                 |                     |                              |                      |                                |                         |  |                   |   |
| Details of share application money pending allotment as at the end of the previous year  |  |               |                 |                     |                              |                      |                                |                         |  |                   |   |
| Name of the applicant  | Category of applicant<br>(drop down to be provided- non-resident/ venture capital company/ venture capital fund/ specified company/ any other person)      | Type of share | PAN/Aadhaar No. | Date of application | Number of shares applied for | Face value per share | Proposed issue price per share | Share application money | Share application premium              |                   |   |
|  |  |               |                 |                     |                              |                      |                                |                         |  |                   |   |
| Details of shareholder who is not a shareholder at the end of the previous year but was a shareholder at any time during the previous year |  |               |                 |                     |                              |                      |                                |                         |  |                   |   |
| Name of the shareholder  | Category of shareholder<br>(drop down to be provided- non-resident/ venture capital company/ venture capital fund/ specified company/ any other person)    | Type of share | PAN/Aadhaar no. | Date of allotment   | Number of shares held        | Face value per share | Issue Price per share          | Paid up value per share | Date on which ceased to be shareholder | Mode of cessation | In case of transfer, PAN of the new shareholder |
|  |  |               |                 |                     |                              |                      |                                |                         |  |                   |   |
| <b>NOTE</b>  | For definition of expressions—“venture capital company”, “venture capital fund” and “specified company”, please refer DPIIT notification dated 19.02.2019. |               |                 |                     |                              |                      |                                |                         |  |                   |   |

| Schedule AL-1 Assets and liabilities as at the end of the year (mandatorily required to be filled up by an unlisted company) (other than a start-up for which Schedule AL-2 is to be filled up) |   |                   |                     |                                     |                                 |                                 |  |  |  |                    |   |                     |                     |
|---|---|-------------------|---------------------|-------------------------------------|---------------------------------|---------------------------------|--|--|--|--------------------|---|---------------------|---------------------|
| <b>DETAILS OF ASSETS AND LIABILITIES</b>  | <b>A Details of building or land appurtenant there to, or both, being a residential house</b> |                   |                     |                                     |                                 |                                 |  |  |  |                    |   |                     |                     |
|   | Sl. No.   | Address           |                     | Pin code                            |                                 | Date of acquisition             |  | Cost of acquisition Rs.  |  |                    | Purpose for which used<br>(dropdown to be provided) |                     |                     |
|   | (1)   | (2)               |                     | (3)                                 |                                 | (4)                             |  | (5)  |  |                    | (6)   |                     |                     |
|   | (i)   |                   |                     |                                     |                                 |                                 |  |  |  |                    |   |                     |                     |
|   | (ii)  |                   |                     |                                     |                                 |                                 |  |  |  |                    |   |                     |                     |
|   | <b>B Details of land or building or both not being in the nature of residential house</b>     |                   |                     |                                     |                                 |                                 |  |  |  |                    |   |                     |                     |
|   | Sl. No.   | Address           |                     | Pin code                            |                                 | Date of acquisition             |  | Cost of acquisition Rs.  |  |                    | Purpose for which used<br>(dropdown to be provided) |                     |                     |
|   | (1)   | (2)               |                     | (3)                                 |                                 | (4)                             |  | (5)  |  |                    | (6)   |                     |                     |
|   | (i)   |                   |                     |                                     |                                 |                                 |  |  |  |                    |   |                     |                     |
|   | <b>C Details of listed equity shares</b>  |                   |                     |                                     |                                 |                                 |  |  |  |                    |   |                     |                     |
|   | Opening balance   |                   |                     | Shares acquired during the year     |                                 |                                 | Shares transferred during the year               |  |  | Closing balance    |   |                     |                     |
|   | No. of shares   | Type of shares    | Cost of acquisition | No. of shares                       | Type of shares                  | Cost of acquisition             | No. of shares                                    | Type of shares   | Sale consideration   | No. of shares      | Type of shares                                      | Cost of acquisition |                     |
| 1   | 2   | 3                 | 4                   | 5                                   | 6                               | 7                               | 8  | 9  | 10   | 11                 | 12  |                     |                     |
|   |   |                   |                     |                                     |                                 |                                 |  |  |  |                    |   |                     |                     |
| <b>D Details of unlisted equity shares</b>  |   |                   |                     |                                     |                                 |                                 |  |  |  |                    |   |                     |                     |
| Name of company   |   | PAN               | Opening balance     |                                     | Shares acquired during the year |                                 |  |  | Shares transferred during the year                                       |                    | Closing balance                                     |                     |                     |
|   |   |                   | No. of shares       | Cost of acquisition                 | No. of shares                   | Date of subscription / purchase | Face value per share                             | Issue price per share (in case of fresh issue)                         | Purchase price per share (in case of purchase from existing shareholder) | No. of shares      | Sale consideration                                  | No. of shares       | Cost of acquisition |
|   |   |                   |                     |                                     |                                 |                                 |  |  |  |                    |   |                     |                     |
| <b>E Details of other securities</b>  |   |                   |                     |                                     |                                 |                                 |  |  |  |                    |   |                     |                     |
| Type of securities  | Whether listed or unlisted  | Opening balance   |                     | Securities acquired during the year |                                 |                                 |  | Securities transferred during the year                                 |  | Closing balance    |   |                     |                     |
|   |   | No. of securities | Cost of acquisition | No. of securities                   | Date of subscription/ purchase  | Face value per share            | Issue price of security (in case of fresh issue) | Purchase price per security (in case of purchase from existing holder) | No. of securities  | Sale consideration | No. of securities                                   | Cost of acquisition |                     |
|   |   |                   |                     |                                     |                                 |                                 |  |  |  |                    |   |                     |                     |
| <b>F Details of capital contribution to other entity</b>  |   |                   |                     |                                     |                                 |                                 |  |  |  |                    |   |                     |                     |

|          | Name of entity  | PAN                            | Opening balance | Amount contributed during the year | Amount withdrawn during the year | Amount of profit/loss/ dividend/ interest debited or credited during the year | Closing balance                                  |                      |  |
|----------|---|--------------------------------|-----------------|------------------------------------|----------------------------------|---|--|----------------------|--|
| <b>G</b> | Details of Loans & Advances to any other concern (If money lending is not assessee's substantial business)    |                                |                 |                                    |                                  |   |  |                      |  |
|          | Name of the person  | PAN                            | Opening Balance | Amount received                    | Amount paid                      | Interest debited, if any  | Closing balance                                  | Rate of interest (%) |  |
| <b>H</b> | Details of motor vehicle, aircraft, yacht or other mode of transport  |                                |                 |                                    |                                  |   |  |                      |  |
|          | Particulars of asset  | Registration number of vehicle |                 | Cost of acquisition                | Date of acquisition              |   | Purpose for which used (dropdown to be provided) |                      |  |
| <b>I</b> | Details of Jewellery, archaeological collections, drawings, paintings, sculptures, any work of art or bullion |                                |                 |                                    |                                  |   |  |                      |  |
|          | Particulars of asset  | Quantity                       |                 | Cost of acquisition                | Date of acquisition              |   | Purpose of use (dropdown to be provided)         |                      |  |
| <b>J</b> | Details of liabilities  |                                |                 |                                    |                                  |   |  |                      |  |
|          | Details of loans, deposits and advances taken from a person other than financial institution                  |                                |                 |                                    |                                  |   |  |                      |  |
|          | Name of the person  | PAN                            | Opening Balance | Amount received                    | Amount paid                      | Interest credited, if any   | Closing balance                                  | Rate of interest (%) |  |

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

**Schedule AL-2 Assets and liabilities as at the end of the year (applicable for start-ups only)**

| If you are a start-up which has filed declaration in Form-2 under para 5 of DPIIT notification dated 19.02.2019, please furnish the following information for the period from the date of incorporation upto end of the year:- |   |  |  |                                      |                          |   |  |  |  |
|--|---|--|--|--------------------------------------|--------------------------|---|--|--|--|
| <b>DETAILS OF ASSETS AND LIABILITIES</b>   | <b>A</b>  | <b>Details of building or land appurtenant there to, or both, being a residential house acquired since incorporation</b>     |  |                                      |                          |   |  |  |  |
|  | Sl. No.   | Address  | Pin code   | Date of acquisition                  | Cost of acquisition Rs.  | Purpose for which used (dropdown to be provided)                          |  | Whether transferred on or before the end of the previous year, if Yes date of transfer |  |
|  | (1)   | (2)  | (3)  | (4)                                  | (5)                      | (6)   |  | (7)  |  |
|  | (i)   |  |  |                                      |                          |   |  |  |  |
|  | (ii)  |  |  |                                      |                          |   |  |  |  |
|  | <b>B</b>  | <b>Details of land or building or both not being a residential house acquired since incorporation</b>                        |  |                                      |                          |   |  |  |  |
|  | Sl. No.   | Address  | Pin code   | Date of acquisition                  | Cost of acquisition Rs.  | Purpose for which used (dropdown to be provided)                          |  | Whether transferred on or before the end of the previous year, if Yes date of transfer |  |
|  | (1)   | (2)  | (3)  | (4)                                  | (5)                      | (6)   |  | (7)  |  |
|  | (i)   |  |  |                                      |                          |   |  |  |  |
|  | <b>C</b>  | <b>Details of Loans &amp; Advances made since incorporation (If lending of money is not assessee's substantial business)</b> |  |                                      |                          |   |  |  |  |
|  | Name of person  | PAN  | Date on which loans and advances has been made   | Amount of loans and advances         | Amount                   | Whether loans and advances has been repaid, if Yes date of such repayment | Closing balance as at the end of the previous year, if any | Rate of interest, if any   |  |
| <b>D</b>   | <b>Details of capital contribution made to any other entity since incorporation</b> |  |  |                                      |                          |   |  |  |  |
|  | Name of entity  | PAN  | Date on which capital contribution has been made | Amount of contribution               | Amount withdrawn, if any | Amount of profit/loss/ dividend/ interest debited or credited             | Closing balance as at the end of the previous year, if any |  |  |
| <b>E</b>   | <b>Details of acquisition of shares and securities</b>                              |  |  |                                      |                          |   |  |  |  |
|  | Name of company/entity  | PAN  | Type of shares/secu rities                       | Number of shares/securities acquired | Cost of acquisition      | Date of acquisition   | Whether transferred, if Yes date of transfer               | Closing balance as at the end of the previous year, if any                             |  |

| F Details of motor vehicle, aircraft, yacht or other mode of transport, the actual cost of which exceeds ten lakh rupees acquired since incorporation |                                |                     |                     |   |  |  |                      |  |
|---|--------------------------------|---------------------|---------------------|---|--|--|----------------------|--|
| Particulars of asset  | Registration number of vehicle | Cost of acquisition | Date of acquisition | Purpose for which used<br>(dropdown to be provided) | Whether transferred, if Yes date of transfer |  |                      |  |
|   |                                |                     |                     |   |  |  |                      |  |
| G Details of Jewellery acquired since incorporation   |                                |                     |                     |   |  |  |                      |  |
| Particulars of asset  | Quantity                       | Cost of acquisition | Date of acquisition | Purpose for which used<br>(dropdown to be provided) | Whether transferred, if Yes date of transfer | Closing balance as at the end of the previous year, if any |                      |  |
|   |                                |                     |                     |   |  |  |                      |  |
| H Details of archaeological collections, drawings, paintings, sculptures, any work of art or bullion acquired since incorporation                     |                                |                     |                     |   |  |  |                      |  |
| Particulars of asset  | Quantity                       | Cost of acquisition | Date of acquisition | Purpose for which used<br>(dropdown to be provided) | Whether transferred, if Yes date of transfer | Closing balance as at the end of the previous year, if any |                      |  |
|   |                                |                     |                     |   |  |  |                      |  |
| I Details of liabilities  |                                |                     |                     |   |  |  |                      |  |
| Details of loans, deposits and advances taken from a person other than financial institution  |                                |                     |                     |   |  |  |                      |  |
| Name of the person  | PAN                            | Opening Balance     | Amount received     | Amount paid   | Interest credited, if any                    | Closing balance  | Rate of interest (%) |  |
|   |                                |                     |                     |   |  |  |                      |  |
|   |                                |                     |                     |   |  |  |                      |  |

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

| Schedule DI Details of Investment   |  |  |  |
|---|--|--|--|
| A) Investment/ Deposit/ Payments for the purpose of claiming deduction under Chapter VIA          |  |  |  |
| Section   | Eligible amount of deduction during FY 2019-20<br>(As per Schedule VIA- Part B- Deductions in respect of certain payments) | Deduction attributable to investment/expenditure made between 01.04.2020 to 30.06.2020   |  |
| (1)   | (2)  | (3)  |  |
| 80G   |  |  |  |
| 80GG  |  |  |  |
| 80GGA   |  |  |  |
| 80GGB   |  |  |  |
| 80GGC   |  |  |  |
| Total   |  |  |  |
| B) Eligible Amount of deduction u/s. 10AA   |  |  |  |
| Undertaking as per schedule 10AA  | Amount of deduction as per schedule 10AA   | Date of letter of approval issued in accordance with the provisions of the SEZ Act, 2005 | Is this the first year of claiming deduction u/s 10AA AND whether conditions have been complied between 01.04.2020 to 30.06.2020 [Yes/ No] |
| (1)   | (2)  | (3)  | (4)  |
| Undertaking 1   |  |  |  |
| Undertaking 2   |  |  |  |
| Undertaking 3   |  |  |  |
| Total   |  |  |  |
| C) Payment/Acquisition/Purchase/Construction for the purpose of claiming deduction u/s 54 to 54GB |  |  |  |
| Long Term Capital Gain  |  |  |  |
| Section   | Amount utilised out of Capital Gains account<br>(As per Sl. No B10a of Schedule CG)  | Amount utilised between 01.04.2020 to 30.06.2020   |  |
| (1)   | (2)  | (3)  |  |
| 54D   |  |  |  |
| 54G   |  |  |  |
| 54GA  |  |  |  |

|                                |  |   |
|--------------------------------|--|---|
| <b>Total</b>                   |  |   |
| <b>Short Term Capital Gain</b> |  |   |
| <b>Section</b>                 | <b>Amount utilised out of Capital Gains account<br/>(As per Sl. No A7a of Schedule CG)</b> | <b>Amount utilised between 01.04.2020 to 30.06.2020</b> |
| (1)                            | (2)  | (3)   |
| 54D                            |  |   |
| 54G                            |  |   |
| 54GA                           |  |   |
| <b>Total</b>                   |  |   |

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

|   |               |  |                        |
|---|---------------|--|------------------------|
| <b>Schedule FD Break-up of payments/receipts in Foreign currency (to be filled up by the assessee who is not liable to get accounts audited u/s 44AB)</b> |               |  |                        |
| <b>Foreign Currency Transaction</b>   | <b>S. No.</b> |  | <b>Amount (in Rs.)</b> |
|   | i             | Payments made during the year on capital account |                        |
|   | ii            | Payments made during the year on revenue account |                        |
|   | iii           | Receipts during the year on capital account      |                        |
|   | iv            | Receipts during the year on revenue account      |                        |
| <b>NOTE ► Please refer to instructions for filling out this schedule.</b>   |               |  |                        |



## Part B

| Part B – TI  |  | Computation of total income  |       |
|--------------|--|--|-------|
| TOTAL INCOME | 1  | Income from house property ( 4 of Schedule-HP) (enter nil if loss)   | 1     |
|              | 2  | Profits and gains from business or profession  |       |
|              |  | i Profits and gains from business other than speculative business and specified business (A39 of Schedule BP) (enter nil if loss)        | 2i    |
|              |  | ii Profits and gains from speculative business (3(ii) of Table F of Schedule BP) (enter nil if loss and take the figure to schedule CFL) | 2ii   |
|              |  | iii Profits and gains from specified business ( 3(iii) of Table F Schedule BP)(enter nil if loss and take the figure to schedule CFL)    | 2iii  |
|              |  | iv Income chargeable to tax at special rates (3d and 3e & 3iv of Table F of Schedule BP)   | 2iv   |
|              |  | v Total (2i + 2ii+2iii + 2iv )   | 2v    |
|              | 3  | Capital gains  |       |
|              |  | a Short term   |       |
|              |  | I Short-term chargeable @ 15% (9ii of item E of schedule CG)   | ai    |
|              |  | Ii Short-term chargeable @ 30% (9iii of item E of schedule CG)   | a ii  |
|              |  | Iii Short-term chargeable at applicable rate ( 9iv of item E of schedule CG)   | a iii |
|              |  | Iv Short-term chargeable at special rates in India as per DTAA (9v of item E of Schedule CG)   | a iv  |
|              |  | V Total Short-term (ai + a ii + a iii + a iv) (enter nil if loss)  | 3av   |
|              |  | b Long-term  |       |
|              |  | I Long-term chargeable @ 10% (9vi of item E of schedule CG)  | bi    |
|              |  | Ii Long-term chargeable @ 20% (9vii of item E of schedule CG)  | b ii  |
|              |  | Iii Long-term chargeable at special rates in India as per DTAA (9viii of item E of schedule CG)  | b iii |
|              | Iv Total Long-term (bi + b ii + b iii) (enter nil if loss)   | b iv   |       |
|              | c Total capital gains (3av + 3biv) (enter nil if loss)   | 3c   |       |
| 4            | Income from other sources  |  |       |
|              | a Net income from other sources chargeable to tax at normal applicable rates ( 6 of Schedule OS) (enter nil if loss)           | 4a   |       |
|              | b Income chargeable to tax at special rate ( 2 of Schedule OS)   | 4b   |       |
|              | c Income from the activity of owning and maintaining race horses ( 8e of Schedule OS) (enter nil if loss)                      | 4c   |       |
|              | d Total (4a + 4b + 4c)   | 4d   |       |
| 5            | Total of head wise income (1 + 2v + 3c + 4d)   | 5  |       |
| 6            | Losses of current year to be set off against 5 (total of 2xvii, 3xvii and 4xvii of Schedule CYLA)                              | 6  |       |
| 7            | Balance after set off current year losses (5 – 6) (Also total of (ii, iii,v to xv of column 5of schedule CYLA+4b+2iv)          | 7  |       |
| 8            | Brought forward losses to be set off against 7 (total of 2xvi, 3xvi and 4xvi of Schedule BFLA)                                 | 8  |       |
| 9            | Gross Total income (7 – 8) (Also total of (i,ii,iv to xiv of column 5 of schedule BFLA+4b+2iv)                                 | 9  |       |
| 10           | Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 9                                      | 10   |       |
| 11           | Deductions under Chapter VI-A  |  |       |
|              | a Part-B of Chapter VI-A [1 of Schedule VI-A and limited upto total of (i,ii,iv,v,viii,xiii,xiv) of column 5 of schedule BFLA] | 11a  |       |
|              | b Part-C of Chapter VI-A [2 of Schedule VI-A and limited upto (ii) of Column 5 of Schedule BFLA)]                              | 11b  |       |
|              | c Total (11a + 11b) [limited upto (9-10)]  | 11c  |       |
| 12           | Deduction u/s 10AA (Total Sch. 10AA)   | 12   |       |
| 13           | Total income (9 - 11c - 12)  | 13   |       |
| 14           | Income chargeable to tax at special rates (total of (i) of schedule SI)  | 14   |       |
| 15           | Income chargeable to tax at normal rates (13 - 14)   | 15   |       |
| 16           | Net agricultural income( 3v of Schedule EI)  | 16   |       |
| 17           | Losses of current year to be carried forward (total of xv of Schedule CFL)   | 17   |       |
| 18           | Deemed total income under section 115JB (9 of Schedule MAT)  | 18   |       |

| Part B – TTI                 |   | Computation of tax liability on total income   |   |                              |                  |  |
|------------------------------|---|--|---|------------------------------|------------------|--|
| COMPUTATION OF TAX LIABILITY | 1   | a  | Tax Payable on deemed total Income under section 115JB (10 of Schedule MAT) |                              | 1a               |  |
|                              |   | b  | Surcharge on (a) above (if applicable)                                      |                              | 1b               |  |
|                              |   | c  | Health and Education Cess @ 4% on (1a+1b) above                             |                              | 1c               |  |
|                              |   | d  | Total Tax Payable u/s 115JB (1a+1b+1c)                                      |                              | 1d               |  |
|                              | 2   | Tax payable on total income  |   |                              |                  |  |
|                              |   | a  | Tax at normal rates on 15 of Part B-TI                                      |                              | 2a               |  |
|                              |   | b  | Tax at special rates (total of col. (ii) of Schedule-SI)                    |                              | 2b               |  |
|                              |   | c  | Tax Payable on Total Income (2a + 2b)                                       |                              | 2c               |  |
|                              |   | d  | Surcharge   |                              |                  |  |
|                              |   |  | i   | 25% of 12(ii) of Schedule SI | 2di              |  |
|                              |   | ii   | On [(2c) – (12(ii) of Schedule SI)]   | 2dii                         |                  |  |
|                              |   | iii  | Total (i + ii)  | 2diii                        |                  |  |
|                              | e   | Health and Education Cess @ 4% on (2c+2diii)   |   | 2e                           |                  |  |
|                              | f   | Gross tax liability (2c+2diii+2e)  |   | 2f                           |                  |  |
| 3                            | Gross tax payable (higher of 1d and 2f)   |  |   |                              | 3                |  |
| 4                            | Credit under section 115JAA of tax paid in earlier years (if 2f is more than 1d) (5 of Schedule MATC)   |  |   |                              | 4                |  |
| 5                            | Tax payable after credit under section 115JAA [ (3 - 4) ]   |  |   |                              | 5                |  |
| 6                            | Tax relief  |  |   |                              |                  |  |
|                              | a   | Section 90/90A(2 of Schedule TR)   |   | 6a                           |                  |  |
|                              | b   | Section 91(3 of Schedule TR)   |   | 6b                           |                  |  |
|                              | c   | Total (6a + 6b)  |   | 6c                           |                  |  |
| 7                            | Net tax liability (5 – 6c) (enter zero if negative)   |  |   |                              | 7                |  |
| 8                            | Interest and fee payable  |  |   |                              |                  |  |
|                              | a   | Interest for default in furnishing the return (section 234A)   |   | 8a                           |                  |  |
|                              | b   | Interest for default in payment of advance tax (section 234B)  |   | 8b                           |                  |  |
|                              | c   | Interest for deferment of advance tax (section 234C)   |   | 8c                           |                  |  |
|                              | d   | Fee for default in furnishing return of income (section 234F)  |   | 8d                           |                  |  |
|                              | e   | Total Interest and Fee Payable (8a+8b+8c+8d)   |   | 8e                           |                  |  |
| 9                            | Aggregate liability (7 + 8e)  |  |   |                              | 9                |  |
| TAXES PAID                   | 10  | Taxes Paid   |   |                              |                  |  |
|                              |   | a  | Advance Tax (from column 5 of 15A)  |                              | 10a              |  |
|                              |   | b  | TDS (total of column 9 of 15B)  |                              | 10b              |  |
|                              |   | c  | TCS (total of column 7 of 15C)  |                              | 10c              |  |
|                              |   | d  | Self-Assessment Tax (from column 5 of 15A)                                  |                              | 10d              |  |
|                              |   | e  | Total Taxes Paid (10a+10b+10c + 10d)  |                              | 10e              |  |
| 11                           | Amount payable (9 - 10e) (Enter if 9 is greater than 10e, else enter 0)   |  |   |                              | 11               |  |
| 12                           | Refund (If 10e is greater than 9) (Refund, if any, will be directly credited into the bank account)   |  |   |                              | 12               |  |
| BANK ACCOUNT                 | 13  | Do you have a bank account in India (Non- Residents claiming refund with no bank account in India may select No) |   |                              |                  |  |
|                              | (a)   | Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts)     |   |                              |                  |  |
|                              |   | Sl.  | IFS Code of the Bank in case of Bank Accounts held in India                 | Name of the Bank             | Account Number ) | Indicate the account in which you prefer to get your refund credited, if any (tick one account <input checked="" type="checkbox"/> ) |
|                              |   | i  |   |                              |                  |  |
|                              | ii  |  |   |                              |                  |  |
|                              | Note:<br>1) Minimum one account should be selected for refund credit<br>2) In case of refund, multiple accounts are selected for refund credit, then refund will be credited to one of the account decided by CPC after processing the return<br><br>Row can be added as required |  |   |                              |                  |  |
| (b)                          | Non- residents, who are claiming income-tax refund and not having bank account in India may, at their option, furnish the details of one foreign bank account:  |  |   |                              |                  |  |

|    |   |            |                  |                     |  |
|----|---|------------|------------------|---------------------|--|
|    | S. No.  | SWIFT Code | Name of the Bank | Country of Location | IBAN   |
|    |   |            |                  |                     |  |
|    | Row can be added as required  |            |                  |                     |  |
| 14 | Do you at any time during the previous year,-<br>(i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or<br>(ii) have signing authority in any account located outside India; or<br>(iii) have income from any source outside India?<br>[applicable only in case of a resident] [Ensure Schedule FA is filled up if the answer is Yes ] |            |                  |                     | <input type="checkbox"/> Yes <input type="checkbox"/> No |

|   |  |   |  |                                     |         |  |   |  |  |                          |                               |              |                                  |      |
|---|--|---|--|-------------------------------------|---------|--|---|--|--|--------------------------|-------------------------------|--------------|----------------------------------|------|
| <b>15 TAX PAYMENTS</b>  |  |   |  |                                     |         |  |   |  |  |                          |                               |              |                                  |      |
| <b>A Details of payments of Advance Tax and Self-Assessment Tax</b>   |  |   |  |                                     |         |  |   |  |  |                          |                               |              |                                  |      |
| ADVANCE/ SELF ASSESSMENT TAX  | SI No  | BSR Code  |  |                                     |         | Date of Deposit (DD/MM/YYYY)   |   |  |  | Serial Number of Challan |                               |              | Amount (Rs)                      |      |
|   | (1)  | (2)   |  |                                     |         | (3)  |   |  |  | (4)                      |                               |              | (5)                              |      |
|   | i  |   |  |                                     |         |  |   |  |  |                          |                               |              |                                  |      |
|   | ii   |   |  |                                     |         |  |   |  |  |                          |                               |              |                                  |      |
|   | iii  |   |  |                                     |         |  |   |  |  |                          |                               |              |                                  |      |
| <b>NOTE</b> ▶ Enter the totals of Advance tax and Self-Assessment tax in SI No. 10a & 10d of Part B-TTI                       |  |   |  |                                     |         |  |   |  |  |                          |                               |              |                                  |      |
| <b>B Details of Tax Deducted at Source (TDS) on Income [As per Form 16 A issued or Form 16B/16C furnished by Deductor(s)]</b> |  |   |  |                                     |         |  |   |  |  |                          |                               |              |                                  |      |
| SI No   | TDS credit relating to self /other person [other person as per rule 37BA(2)] | PAN/Aadhaar No. of Other Person (if TDS credit related to other person) | TAN of the Deductor/ PAN/aa dhaar No. of Tenant/ Buyer | Unclaimed TDS brought forward (b/f) |         | TDS of the current Financial Year (TDS deducted during the FY 2019-20) |   | TDS credit being claimed this Year (only if corresponding income is being offered for tax this year) |  |                          | Corresponding Receipt offered |              | TDS credit being carried forward |      |
|   |  |   |  | Fin. Year in which deducted         | TDS b/f | Deducted in own hands  | Deducted in the hands of any other person as per rule 37BA(2) (if applicable) | Claimed in own hands   | Claimed in the hands of any other person as per rule 37BA(2) (if applicable) |                          |                               | Gross Amount | Head of Income                   |      |
| (1)   | (2)  | (3)   | (4)  | (5)                                 | (6)     | (7)  | (8)   | (9)  | (10)   |                          |                               | (11)         | (12)                             | (13) |
|   |  |   |  |                                     |         |  | Income TDS  |  | Income TDS   | PAN/ Aadhaar No.         |                               |              |                                  |      |
| i   |  |   |  |                                     |         |  |   |  |  |                          |                               |              |                                  |      |
| <b>NOTE</b> ▶ Please enter total of column 9 in 10b of Part B- TTI  |  |   |  |                                     |         |  |   |  |  |                          |                               |              |                                  |      |

|  |       |  |  |                              |            |                                     |     |   |   |  |  |  |
|--|-------|--|--|------------------------------|------------|-------------------------------------|-----|---|---|--|--|--|
| <b>C Details of Tax Collected at Source (TCS) [As per Form 27D issued by the Collector(s)]</b> |       |  |  |                              |            |                                     |     |   |   |  |  |  |
| TCS ON INCOME  | SI No | Tax Deduction and Tax Collection Account Number of the Collector |  | Name of the Collector        |            | Unclaimed TCS brought forward (b/f) |     | TCS of the current financial Year (TCS collected during the FY 2019-20) | Amount out of (5) or (6) being claimed this Year (only if corresponding Receipt is being offered for tax this year) | Amount out of (5) or (6) being carried forward |  |  |
|  |       |  |  | Fin. Year in which collected | Amount b/f |                                     |     |   |   |  |  |  |
|  | (1)   | (2)  |  | (3)                          |            | (4)                                 | (5) | (6)   | (7)   | (8)  |  |  |
|  | i     |  |  |                              |            |                                     |     |   |   |  |  |  |
|  | ii    |  |  |                              |            |                                     |     |   |   |  |  |  |
| <b>NOTE</b> ▶ Please enter total of column (7) in 10c of Part B-TTI                            |       |  |  |                              |            |                                     |     |   |   |  |  |  |

## VERIFICATION

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

|      |  |  |  |             |  |
|------|--|--|--|-------------|--|
| Date |  |  |  | Sign here → |  |
|------|--|--|--|-------------|--|

FORM

ITR-7

**INDIAN INCOME TAX RETURN**

[For persons including companies required to furnish return under sections 139(4A) or 139(4B) or 139(4C) or 139(4D) only]  
(Please see rule 12 of the Income-tax Rules, 1962)  
(Please refer instructions for guidance)

Assessment Year

2020 - 21

**Part A-GEN**

PERSONAL INFORMATION

|   |  |                                   |                   |   |  |
|---|--|-----------------------------------|-------------------|---|--|
| Name (as mentioned in deed of creation/ establishing/ incorporation/ formation) |  |                                   |                   | PAN   |  |
| Flat/Door/Block No  |  | Name Of Premises/Building/Village |                   | Date of formation/incorporation (DD/MM/YYYY)<br>/ / |  |
| Road/Street/Post Office   |  | Area/Locality                     |                   | Status (see instructions) <input type="checkbox"/>  | Sub Status (see instructions) <input type="checkbox"/> |
| Town/City/District  |  | State                             | Pin code/Zip code |   |  |
| Office Phone Number with STD code/Mobile No. 1                                  |  |                                   | Mobile No. 2      |   | Email Address 1  |
| Email Address 2   |  |                                   |                   |   |  |

Whether any project/institution is run by the assessee? (Yes/No) If Yes, then please furnish the details:

Details of the projects/institutions run by you

| Sl. | Name of the project/institution (see instruction) | Nature of activity (see instruction) | Classification (see instructions) |
|-----|---|--------------------------------------|-----------------------------------|
| 1   |   |                                      |                                   |
| 2   |   |                                      |                                   |
| 3   |   |                                      |                                   |
| 4   |   |                                      |                                   |

Details of registration or approval under the Income-tax Act (Mandatory, if required to be registered)

| Sl. | Section under which registered or approved | Date of registration or approval | Approval/ Notification/ Registration No. | Approving/ registering Authority | Whether Application for registration is made as per new provisions | Section under which the registration is applied | Date on which the application for registration/approval as per new provisions is made | Section of exemption opted for under the new provisions |
|-----|--|----------------------------------|--|----------------------------------|--|---|---|---|
| 1   |  |                                  |  |                                  |  |   |   |   |
| 2   |  |                                  |  |                                  |  |   |   |   |
| 3   |  |                                  |  |                                  |  |   |   |   |
| 4   |  |                                  |  |                                  |  |   |   |   |

Details of registration or approval under any law other than Income-tax Act

| Sl. | Law under which registered | Date of registration or approval | Approval/ Notification/ Registration No. | Approving/ registering Authority |
|-----|----------------------------|----------------------------------|--|----------------------------------|
| 1   |                            |                                  |  |                                  |
| 2   |                            |                                  |  |                                  |
| 3   |                            |                                  |  |                                  |
| 4   |                            |                                  |  |                                  |

|               |  |  |   |   |                                 |               |                                 |                      |  |  |  |  |                |                     |  |
|---------------|--|--|---|---|---------------------------------|---------------|---------------------------------|----------------------|--|--|--|--|----------------|---------------------|--|
| FILING STATUS | (a)  | Return filed u/s (Tick) [Please see instruction]   | <input type="checkbox"/> 139(1)-On or before due date, <input type="checkbox"/> 139(4)-After due date, <input type="checkbox"/> 139(5)-Revised Return, <input type="checkbox"/> 92CD-Modified return, <input type="checkbox"/> 119(2)(b)- after condonation of delay. |   |                                 |               |                                 |                      |  |  |  |  |                |                     |  |
|               |  | Or filed in response to notice u/s   | <input type="checkbox"/> 139(9), <input type="checkbox"/> 142(1), <input type="checkbox"/> 148, <input type="checkbox"/> 153A <input type="checkbox"/> 153C   |   |                                 |               |                                 |                      |  |  |  |  |                |                     |  |
|               | (b)  | Return furnished under section   | <input type="checkbox"/> 139(4A) <input type="checkbox"/> 139(4B) <input type="checkbox"/> 139(4C) <input type="checkbox"/> 139(4D) <input type="checkbox"/> Others   |   |                                 |               |                                 |                      |  |  |  |  |                |                     |  |
|               |  | Please specify the section under which the exemption is claimed (dropdown to be provided)  |   |   |                                 |               |                                 |                      |  |  |  |  |                |                     |  |
|               | (c)  | If revised/ defective/Modified, then enter Receipt No. and Date of filing original return (DD/MM/YYYY)   | ____/____/____  |   |                                 |               |                                 |                      |  |  |  |  |                |                     |  |
|               | (d)  | If filed, in response to a notice u/s 139(9)/142(1)/148/153A/153C or order u/s 119(2)(b), enter unique number/ Document Identification Number (DIN) and date of such notice/order, or if filed u/s 92CD enter date of advance pricing agreement        | (unique number)   |   |                                 |               |                                 |                      |  |  |  |  | ____/____/____ |                     |  |
|               | (e)  | Residential status? (Tick) <input type="checkbox"/> Resident <input type="checkbox"/> Non-resident   |   |   |                                 |               |                                 |                      |  |  |  |  |                |                     |  |
|               | (f)  | Whether any income included in total income for which claim under section 90/90A/91 has been made? <input type="checkbox"/> Yes <input type="checkbox"/> No [applicable in the case of resident] [if yes, ensure to fill Schedule FSI and Schedule TR] |   |   |                                 |               |                                 |                      |  |  |  |  |                |                     |  |
|               | (g)  | Whether this return is being filed by a representative assessee? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No<br>If yes, please furnish following information -                                 |   |   |                                 |               |                                 |                      |  |  |  |  |                |                     |  |
|               |  | (1)  | Name of the representative  |   |                                 |               |                                 |                      |  |  |  |  |                |                     |  |
|               | (2)  | Capacity of the Representative (drop down to be provided)  |   |   |                                 |               |                                 |                      |  |  |  |  |                |                     |  |
|               | (3)  | Address of the representative  |   |   |                                 |               |                                 |                      |  |  |  |  |                |                     |  |
|               | (4)  | Permanent Account Number (PAN)/Aadhaar No. of the representative   |   |   |                                 |               |                                 |                      |  |  |  |  |                |                     |  |
| (h)           | Whether you are Partner in a firm? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No   | If yes, please furnish following information   |   |   |                                 |               |                                 |                      |  |  |  |  |                |                     |  |
|               |  | Name of Firm   | PAN   |   |                                 |               |                                 |                      |  |  |  |  |                |                     |  |
|               |  |  |   |   |                                 |               |                                 |                      |  |  |  |  |                |                     |  |
| (i)           | Whether you have held unlisted equity shares at any time during the previous year? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No<br>If yes, please furnish following information in respect of equity shares |  |   |   |                                 |               |                                 |                      |  |  |  |  |                |                     |  |
|               |  |  | Opening balance   |   | Shares acquired during the year |               |                                 |                      |  | Shares transferred during the year                                       |  | Closing balance  |                |                     |  |
|               | Name of company  | Type of the company  | PAN   | No. of shares   | Cost of acquisition             | No. of shares | Date of subscription / purchase | Face value per share | Issue price per share (in case of fresh issue) | Purchase price per share (in case of purchase from existing shareholder) | No. of shares  | Sale consideration                                       | No. of shares  | Cost of acquisition |  |
|               | 1a   | 1b   | 2   | 3   | 4                               | 5             | 6                               | 7                    | 8  | 9  | 10   | 11   | 12             | 13                  |  |
|               |  |  |   |   |                                 |               |                                 |                      |  |  |  |  |                |                     |  |
| OTHER DETAILS | A  | i  | Where, in any of the projects/institutions run by you, one of the charitable purposes is advancement of any other object of general public utility then,-   |   |                                 |               |                                 |                      |  |  |  |  |                |                     |  |
|               |  | a  | i   | Whether there is any activity in the nature of trade, commerce or business referred to in proviso to section 2(15)?   |                                 |               |                                 |                      |  |  |  | <input type="checkbox"/> Yes <input type="checkbox"/> No |                |                     |  |
|               |  |  | ii  | If yes, then percentage of receipt from such activity vis-à-vis total receipts  |                                 |               |                                 |                      |  |  |  | %  |                |                     |  |
|               |  | b  | i   | Whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to section 2(15)? |                                 |               |                                 |                      |  |  |  | <input type="checkbox"/> Yes <input type="checkbox"/> No |                |                     |  |
|               |  |  | ii  | If yes, then percentage of receipt from such activity vis-à-vis total receipts  |                                 |               |                                 |                      |  |  |  | %  |                |                     |  |
|               |  | ii   | If 'a' or 'b' is YES, the aggregate annual receipts from such activities in respect of that institution   |   |                                 |               |                                 |                      |  |  |  |  |                |                     |  |
|               |  |  | Sl.   | Name of the project/Institution   |                                 |               |                                 |                      |  | Amount of aggregate annual receipts from such activities                 |  |  |                |                     |  |
|               |  |  | a   |   |                                 |               |                                 |                      |  |  |  |  |                |                     |  |
|               |  |  | b   |   |                                 |               |                                 |                      |  |  |  |  |                |                     |  |
|               |  | B  | i   | Whether approval obtained u/s 80G?  |                                 |               |                                 |                      |  |  |  | <input type="checkbox"/> Yes <input type="checkbox"/> No |                |                     |  |
|               |  | ii   | If yes, then enter Approval No.   |   |                                 |               |                                 |                      |  |  |  |  |                |                     |  |
|               |  | iii  | Date of Approval (DD/MM/YYYY)   |   |                                 |               |                                 |                      |  |  | ____/____/____   |  |                |                     |  |
|               | C  | i  | Is there any change in the objects/activities during the Year on the basis of which approval/registration was granted?  |   |                                 |               |                                 |                      |  |  | <input type="checkbox"/> Yes <input type="checkbox"/> No |  |                |                     |  |
|               |  | ii   | If yes, please furnish following information:-  |   |                                 |               |                                 |                      |  |  |  |  |                |                     |  |
|               |  | a  | date of such change (DD/MM/YYYY)  |   |                                 |               |                                 |                      |  |  | ____/____/____   |  |                |                     |  |
|               |  | b  | Whether an application for fresh registration has been made in the prescribed form and manner within the stipulated period of thirty days as per Clause (ab) of sub-section (1) of section 12A  |   |                                 |               |                                 |                      |  |  | <input type="checkbox"/> Yes <input type="checkbox"/> No |  |                |                     |  |

|   |     |   |   |  |
|---|-----|---|---|--|
|   |     | c | Whether fresh registration has been granted under section 12AA  | <input type="checkbox"/> Yes <input type="checkbox"/> No |
|   |     | d | date of such fresh registration (DD/MM/YYYY)  | ____/____/____   |
| D | i   |   | Whether registered under Foreign Contribution (Regulation) Act, 2010 (FCRA)?                                      | <input type="checkbox"/> Yes <input type="checkbox"/> No |
|   | ii  |   | If yes, then enter Registration No.   |  |
|   | iii |   | Date of Registration (DD/MM/YYYY)   | ____/____/____   |
|   | iv  | a | Total amount of foreign contribution received during the year, if any   | Rs. _____  |
|   |     | b | Specify the purpose for which the above contribution is received  |  |
| E | i   |   | Whether a business trust registered with SEBI?  | <input type="checkbox"/> Yes <input type="checkbox"/> No |
|   | ii  |   | If yes, then enter Registration No.   |  |
|   | iii |   | Date of Registration (DD/MM/YYYY)   | ____/____/____   |
| F |     |   | Whether liable to tax at maximum marginal rate under section 164? (If disallowable u/s 13(1)(c) and/or 13(1)(d))? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| G |     |   | Is this your first return?  | <input type="checkbox"/> Yes <input type="checkbox"/> No |

|                      |  |   |  |                                      |                   |  |        |  |  |  |  |  |
|----------------------|--|---|--|--------------------------------------|-------------------|--|--------|--|--|--|--|--|
| AUDIT INFORMATION    | H  | Are you liable for audit under the Income-tax Act?(Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No, If yes, furnish following information- |  |                                      |                   |  |        |  |  |  |  |  |
|                      | Section under which you are liable for audit (specify section). Please mention date of audit report. (DD/MM/YY)  |   |  |                                      |                   |  |        |  |  |  |  |  |
|                      | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%; height: 20px;"></td> <td style="width: 15%; height: 20px;"></td> <td style="width: 15%; height: 20px;"></td> <td style="width: 15%; height: 20px;"></td> <td style="width: 15%; height: 20px;"></td> <td style="width: 15%; height: 20px;"></td> </tr> </table> |   |  |                                      |                   |  |        |  |  |  |  |  |
|                      |  |   |  |                                      |                   |  |        |  |  |  |  |  |
|                      |  | a   | Name of the auditor signing the tax audit report |                                      |                   |  |        |  |  |  |  |  |
|                      |  | b   | Membership No. of the auditor                    |                                      |                   |  |        |  |  |  |  |  |
|                      |  | c   | Name of the auditor (proprietorship/ firm)       |                                      |                   |  |        |  |  |  |  |  |
|                      | d  | Permanent Account Number (PAN)/Aadhaar No. of the proprietorship/ firm  |  |                                      |                   |  |        |  |  |  |  |  |
|                      | e  | Date of audit report  |  |                                      |                   |  |        |  |  |  |  |  |
|                      | f  | Date of furnishing of the audit report ____/____/____ (DD/MM/YYYY).   |  |                                      |                   |  |        |  |  |  |  |  |
|                      | I  | If liable to audit under any Act other than the Income-tax Act, mention the Act, section and date of furnishing the audit report?   |  |                                      |                   |  |        |  |  |  |  |  |
|                      |  | <i>Act and section</i>  | <i>(DD/MM/YY)</i>                                | <i>Act and section</i>               | <i>(DD/MM/YY)</i> |  |        |  |  |  |  |  |
| MEMBER'S INFORMATION | J  | Particulars of persons who were members in the AOP on 31 <sup>st</sup> day of March, 2020 (to be filled by venture capital fund/ investment fund)   |  |                                      |                   |  |        |  |  |  |  |  |
|                      |  | S.No  | Name and Address                                 | Percentage of share (if determinate) | PAN               | Aadhaar Number/ Enrolment Id (if eligible for Aadhaar) | Status |  |  |  |  |  |
|                      |  | (1)   | (2)  | (3)                                  | (4)               | (5)  | (6)    |  |  |  |  |  |
|                      |  |   |  |                                      |                   |  |        |  |  |  |  |  |
|                      |  |   |  |                                      |                   |  |        |  |  |  |  |  |
|                      |  |   |  |                                      |                   |  |        |  |  |  |  |  |
|                      |  |   |  |                                      |                   |  |        |  |  |  |  |  |

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

**Schedule I** Details of amounts accumulated / set apart within the meaning of section 11(2) or in terms of third proviso to section 10(23C)

| Year of accumulation (F.Yr.) | Amount accumulated in the year of accumulation | Purpose of accumulation | Amount applied for charitable/religious purposes upto the beginning of the previous year | Amount invested or deposited in the modes specified in section 11(5) | Amounts applied for charitable or religious purpose during the previous year | Balance amount available for application (7) = (2) - (4) - (6) | Amount deemed to be income within meaning of sub-section (3) of section 11 |
|------------------------------|--|-------------------------|--|--|--|--|--|
| (1)                          | (2)  | (3)                     | (4)  | (5)  | (6)  | (7)  | (8)  |
| 2014-15                      |  |                         |  |  |  |  |  |
| 2015-16                      |  |                         |  |  |  |  |  |
| 2016-17                      |  |                         |  |  |  |  |  |
| 2017-18                      |  |                         |  |  |  |  |  |
| 2018-19                      |  |                         |  |  |  |  |  |
| 2019-20                      |  |                         |  |  |  |  |  |
| <b>Total</b>                 |  |                         |  |  |  |  |  |

**Schedule J** Statement showing the funds and investments as on the last day of the previous year [to be filled if registered under section 12A/12AA or approved under section 10(23C)(iv)/10(23C)(v)/ 10(23C)(vi)/10(23C)(via)/10(21)]

|  |   |  |                       |                      |                                 |                            |  |  |
|--|---|--|-----------------------|----------------------|---------------------------------|----------------------------|--|--|
| A  | i                                       | Balance in the corpus fund as on the last day of the previous year                       |                       |                      |                                 | Rs. _____                  |  |  |
|  | ii                                      | Balance in the non-corpus fund as on the last day of the previous year                   |                       |                      |                                 | Rs. _____                  |  |  |
| <b>B</b> Details of investment/deposits made under section 11(5)   |   |  |                       |                      |                                 |                            |  |  |
| Sl No  | Mode of investment as per section 11(5) |  |                       | Date of investment   | Date of maturity                | Amount of investment       | Maturity amount  |  |
| (1)  | (2)                                     |  |                       | (3)                  | (4)                             | (5)                        | (6)  |  |
|  | i                                       | Investment in Government Saving Scheme   |                       |                      |                                 |                            |  |  |
|  | ii                                      | Post Office Saving Bank  |                       |                      |                                 |                            |  |  |
|  | iii                                     | Deposit in Schedule Bank or co-operative societies as per section 11(5)(iii)             |                       |                      |                                 |                            |  |  |
|  | iv                                      | Investment in UTI  |                       |                      |                                 |                            |  |  |
|  | v                                       | Any Other  |                       |                      |                                 |                            |  |  |
|  | vi                                      | <b>TOTAL</b>   |                       |                      |                                 |                            |  |  |
| <b>C</b> Investment held at any time during the previous year (s) in concern (s) in which persons referred to in section 13(3) have a substantial interest |   |  |                       |                      |                                 |                            |  |  |
| Sl No  | Name and address of the concern         | Where the concern is a company (tick as applicable <input checked="" type="checkbox"/> ) | Number of shares held | Class of shares held | Nominal value of the investment | Income from the investment | Whether the amount in col (6) exceeds 5 percent of the capital of the concern during the previous year (tick as applicable <input checked="" type="checkbox"/> ) |  |
| (1)  | (2)                                     | (3)  | (4)                   | (5)                  | (6)                             | (7)                        | (8)  |  |
|  | i                                       | <input type="checkbox"/> Yes <input type="checkbox"/> No                                 |                       |                      |                                 |                            | <input type="checkbox"/> Yes <input type="checkbox"/> No   |  |
|  | ii                                      | <input type="checkbox"/> Yes <input type="checkbox"/> No                                 |                       |                      |                                 |                            | <input type="checkbox"/> Yes <input type="checkbox"/> No   |  |
|  | iii                                     | <input type="checkbox"/> Yes <input type="checkbox"/> No                                 |                       |                      |                                 |                            | <input type="checkbox"/> Yes <input type="checkbox"/> No   |  |
|  | iv                                      | <input type="checkbox"/> Yes <input type="checkbox"/> No                                 |                       |                      |                                 |                            | <input type="checkbox"/> Yes <input type="checkbox"/> No   |  |
|  | v                                       | <input type="checkbox"/> Yes <input type="checkbox"/> No                                 |                       |                      |                                 |                            | <input type="checkbox"/> Yes <input type="checkbox"/> No   |  |
|  | <b>TOTAL</b>                            |  |                       |                      |                                 |                            |  |  |

DETAILS OF INVESTMENT OF FUNDS

| <b>D Other investments as on the last day of the previous year</b> |                                 |  |                      |                       |                             |
|--|---------------------------------|--|----------------------|-----------------------|-----------------------------|
| Sl No  | Name and address of the concern | Whether the concern is a company (tick as applicable <input checked="" type="checkbox"/> ) | Class of shares held | Number of shares held | Nominal value of investment |
| (1)  | (2)                             | (3)  | (4)                  | (5)                   | (6)                         |
| i  |                                 | <input type="checkbox"/> Yes <input type="checkbox"/> No                                   |                      |                       |                             |
| ii   |                                 | <input type="checkbox"/> Yes <input type="checkbox"/> No                                   |                      |                       |                             |
| iii  |                                 | <input type="checkbox"/> Yes <input type="checkbox"/> No                                   |                      |                       |                             |
| iv   |                                 | <input type="checkbox"/> Yes <input type="checkbox"/> No                                   |                      |                       |                             |
| v  | <b>TOTAL</b>                    |  |                      |                       |                             |

  

| <b>E Voluntary contributions/donations received in kind but not converted into investments in the specified modes u/s 11(5) within the time provided</b> |                               |                                |   |  |   |
|--|-------------------------------|--------------------------------|---|--|---|
| Sl.No  | Name and address of the donor | Value of contribution/donation | Value of contribution applied towards objective | Amount out of (3) invested in modes prescribed under section 11(5) | Balance to be treated as income under section 11(3) |
| (1)  | (2)                           | (3)                            | (4)   | (5)  | (6)   |
| i  |                               |                                |   |  |   |
| ii   |                               |                                |   |  |   |
| iii  |                               |                                |   |  |   |
| iv   | <b>TOTAL</b>                  |                                |   |  |   |

**Schedule K Statement of particulars regarding the Author(s) / Founder(s) / Trustee(s) / Manager(s), etc., of the Trust or Institution [to be mandatorily filled in by all persons filing ITR-7]**

| <b>A Name(s) of author(s) / founder(s) / Settlor(s) and address(es), if alive</b>   |                  |     |   |
|---|------------------|-----|---|
| Sl.   | Name and address | PAN | Aadhaar Number/ Enrolment Id (if available) |
|   |                  |     |   |
|   |                  |     |   |
|   |                  |     |   |
| <b>B Name(s) of the person(s) who was / were trustee(s) / manager(s) during the previous year(s)</b>  |                  |     |   |
| Sl.   | Name and address | PAN | Aadhaar Number/ Enrolment Id (if available) |
|   |                  |     |   |
|   |                  |     |   |
|   |                  |     |   |
| <b>C Name(s) of the person(s) who has / have made substantial contribution to the trust / institution in terms of section 13(3)(b)</b>  |                  |     |   |
| Sl.   | Name and address | PAN | Aadhaar Number/ Enrolment Id (if available) |
|   |                  |     |   |
|   |                  |     |   |
|   |                  |     |   |
| <b>D Name(s) of relative(s) of author(s), founder(s), trustee(s), manager(s), and substantial contributor(s) and where any such author, founder, trustee, manager or substantial contributor is a Hindu undivided family, also the names of the members of the family and their relatives</b> |                  |     |   |
| Sl.   | Name and address | PAN | Aadhaar Number/ Enrolment Id (if available) |
|   |                  |     |   |
|   |                  |     |   |
|   |                  |     |   |
|   |                  |     |   |



| Schedule LA     |  | Political Party   |  |
|-----------------|--|---|--|
| POLITICAL PARTY | 1  | Whether books of account were maintained? (tick as applicable <input checked="" type="checkbox"/> )   | <input type="checkbox"/> Yes <input type="checkbox"/> No |
|                 | 2  | a Whether any voluntary contribution from any person in excess of twenty thousand rupees was received during the year? (tick as applicable <input checked="" type="checkbox"/> )  | <input type="checkbox"/> Yes <input type="checkbox"/> No |
|                 |  | b If yes, whether record of each voluntary contribution (other than contributions by way of electoral bonds) in excess of twenty thousand rupees (including name and address of the person who has made such contribution) were maintained? (tick as applicable <input checked="" type="checkbox"/> ) | <input type="checkbox"/> Yes <input type="checkbox"/> No |
|                 | 3  | Whether the accounts have been audited? (tick as applicable <input checked="" type="checkbox"/> )   | <input type="checkbox"/> Yes <input type="checkbox"/> No |
|                 |  | If yes, furnish the following information:-   |  |
|                 |  | a Date of furnishing of the audit report (DD/MM/YYYY)   | ___/___/___  |
|                 |  | b Name of the auditor signing the audit report  |  |
|                 |  | c Membership No. of the auditor   |  |
|                 |  | d Name of the auditor (proprietorship/ firm)  |  |
|                 |  | e Proprietorship/firm registration No.  |  |
|                 | f Permanent Account Number (PAN) /Aadhaar No. of the auditor (proprietorship/ firm)  |   |  |
|                 | g Date of audit report   |   |  |
| 4               | Whether any donation exceeding two thousand rupees was received otherwise than by an account payee cheque or account payee bank draft or use of electronic clearing system through a bank account or through electoral bond? (tick as applicable <input checked="" type="checkbox"/> ) | <input type="checkbox"/> Yes <input type="checkbox"/> No  |  |
| 5               | Whether the report under sub-section (3) of section 29C of the Representation of the People Act, 1951 for the financial year has been submitted?(tick as applicable <input checked="" type="checkbox"/> )  | <input type="checkbox"/> Yes <input type="checkbox"/> No  |  |
| 6               | If yes, then date of submission of the report (DD/MM/YYYY)   | ___/___/___   |  |

| Schedule ET     |  | Electoral Trust  |  |
|-----------------|--|--|--|
| ELECTORAL TRUST | 1  | Whether books of account were maintained? (tick as applicable <input checked="" type="checkbox"/> )  | <input type="checkbox"/> Yes <input type="checkbox"/> No |
|                 | 2  | Whether record of each voluntary contribution (including name, address and PAN of the person who has made such contribution along with the mode of contribution) were maintained? (tick as applicable <input checked="" type="checkbox"/> )                                | <input type="checkbox"/> Yes <input type="checkbox"/> No |
|                 | 3  | Whether record of each eligible political party to whom the distributable contributions have been distributed (including name, address, PAN and registration number of eligible political party) was maintained? (tick as applicable <input checked="" type="checkbox"/> ) | <input type="checkbox"/> Yes <input type="checkbox"/> No |
|                 | 4  | Whether the accounts have been audited as per rule 17CA(12)? (tick as applicable <input checked="" type="checkbox"/> )   | <input type="checkbox"/> Yes <input type="checkbox"/> No |
|                 |  | If yes, date of audit report in Form No.10BC (DD/MM/YYYY )   | ___/___/___  |
|                 | 5  | Whether the report as per rule 17CA(14) furnished to the Commissioner of Income-tax or Director of Income-tax?(tick as applicable <input checked="" type="checkbox"/> )  | <input type="checkbox"/> Yes <input type="checkbox"/> No |
|                 | 6  | Details of voluntary contributions received and amounts distributed during the year  |  |
|                 |  | i Opening balance as on 1 <sup>st</sup> April  | i  |
|                 |  | ii Voluntary contribution received during the year   | ii   |
|                 |  | iii Total (i + ii)   | iii  |
|                 |  | iv Amount distributed to Political parties   | iv   |
|                 |  | v Amount spent on administrative and management functions of the Trust (Restricted to 5% of Sr.no. ii above OR 5 lakh for first year of incorporation and 3 lakh for subsequent years whichever is lesser)   | v  |
|                 |  | vi Total (iv + v)  | vi   |
|                 | vii Total amount eligible for exemption under section 13B (Sr.no. 6ii of schedule ET if Amount distributed in 6iv is 95% of 6iii )(As per rule 17CA) | vii  |  |
|                 | viii Closing balance as on 31 <sup>st</sup> March (iii – vi)   | viii   |  |

| Schedule VC |                           | Voluntary Contributions [to be mandatorily filled in by all persons filing ITR-7] |      |
|-------------|---------------------------|---|------|
| A           | Local                     |   |      |
|             | i                         | Corpus fund donation  | Ai   |
|             | ii                        | Other than corpus fund donation   |      |
|             |                           | (a) Grants Received from Government   | Aiia |
|             |                           | (b) Grants Received from Companies under Corporate Social Responsibility          | Aiib |
|             | (c) Other specific grants | Aiic  |      |

|          |   |                 |          |  |
|----------|---|-----------------|----------|--|
|          | (d)   | Other Donations | Aiid     |  |
|          | (e)   | Total           | Aiie     |  |
| iii      | Voluntary contribution local (Ai + Aiie)                            |                 | Aiii     |  |
| <b>B</b> | <b>Foreign contribution</b>   |                 |          |  |
| i        | Corpus fund donation  |                 | Bi       |  |
| ii       | Other than corpus fund donation                                     |                 | Bii      |  |
| iii      | Foreign contribution (Bi + Bii)                                     |                 | Biii     |  |
| <b>C</b> | <b>Total Contributions (Aiii + Biii)</b>                            |                 | <b>C</b> |  |
| <b>D</b> | <b>Anonymous donations, included in C, chargeable u/s 115BBC</b>    |                 |          |  |
| i        | Aggregate of such anonymous donations received                      |                 | i        |  |
| ii       | 5% of total donations received at C or 1,00,000 whichever is higher |                 | ii       |  |
| iii      | Anonymous donations chargeable u/s 115BBC @ 30% (i – ii)            |                 | iii      |  |

**Schedule AI**

Aggregate of income derived during the previous year excluding Voluntary contributions [to be filled by assessee claiming exemption u/s 11 and 12 or u/s 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via)]

|                            |              |   |           |          |        |
|----------------------------|--------------|---|-----------|----------|--------|
| <b>AGGREGATE OF INCOME</b> | <b>1</b>     | <b>Receipts from main objects</b>                     |           | <b>1</b> |        |
|                            | <b>2</b>     | <b>Receipts from incidental objects</b>               |           | <b>2</b> |        |
|                            | <b>3</b>     | <b>Rent</b>   |           | <b>3</b> |        |
|                            | <b>4</b>     | <b>Commission</b>                                     |           | <b>4</b> |        |
|                            | <b>5</b>     | <b>Dividend income</b>                                |           | <b>5</b> |        |
|                            | <b>6</b>     | <b>Interest income</b>                                |           | <b>6</b> |        |
|                            | <b>7</b>     | <b>Agriculture income</b>                             |           | <b>7</b> |        |
|                            | <b>8</b>     | <b>Net consideration on transfer of capital asset</b> |           | <b>8</b> |        |
|                            | <b>9</b>     | <b>Any other income (specify nature and amount)</b>   |           |          |        |
|                            |              |   | Nature    |          | Amount |
|                            | a            | Pass through income/Loss (Fill schedule PTI)          | a         |          |        |
|                            | b            |   | b         |          |        |
|                            | c            |   | c         |          |        |
|                            | d            |   | d         |          |        |
|                            | e            | Total (9a+ 9b+ 9c +9d)                                | e         |          |        |
| <b>10</b>                  | <b>Total</b> |   | <b>10</b> |          |        |

**Schedule ER**

Revenue expenditure incurred during the year and amount applied to stated objects of the trust/institution during the previous year - Revenue Account [to be filled by assessee claiming exemption u/s 11 and 12 or u/s 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via)]

|           |   |  |               |
|-----------|---|--|---------------|
|           |   |  | <b>Amount</b> |
| <b>A</b>  | <b>Establishment and Administrative expenses</b>  |  |               |
| <b>1</b>  | <b>Rents</b>  |  | <b>1</b>      |
| <b>2</b>  | <b>Repairs and maintenance</b>  |  | <b>2</b>      |
| <b>3</b>  | <b>Compensation to employees</b>  |  | <b>3</b>      |
| <b>4</b>  | <b>Insurance</b>  |  | <b>4</b>      |
| <b>5</b>  | <b>Workmen and staff welfare expenses</b>   |  | <b>5</b>      |
| <b>6</b>  | <b>Entertainment and Hospitality</b>  |  | <b>6</b>      |
| <b>7</b>  | <b>Advertisement</b>  |  | <b>7</b>      |
| <b>8</b>  | <b>Professional / Consultancy fees / Fee for technical services</b>                                 |  | <b>8</b>      |
| <b>9</b>  | <b>Conveyance and Traveling expenses other than on foreign travel</b>                               |  | <b>9</b>      |
| <b>10</b> | <b>Remuneration to Trustee</b>  |  | <b>10</b>     |
| <b>11</b> | <b>Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)</b> |  | <b>11</b>     |
| <b>12</b> | <b>Interest</b>   |  | <b>12</b>     |
| <b>13</b> | <b>Audit fee</b>  |  | <b>13</b>     |

|          |   |  |               |          |               |            |
|----------|---|--|---------------|----------|---------------|------------|
|          | <b>14</b>   | <b>Depreciation and amortization cost of which is not already claimed as application in same or any other previous year</b>  |               |          | <b>14</b>     |            |
|          | <b>15</b>   | <b>Other expenses (Specify nature and amount)</b>  |               |          |               |            |
|          |   |  | <b>Nature</b> |          | <b>Amount</b> |            |
|          | <b>a</b>  |  |               | <b>a</b> |               |            |
|          | <b>b</b>  |  |               | <b>b</b> |               |            |
|          | <b>c</b>  |  |               | <b>c</b> |               |            |
|          | <b>d</b>  |  |               | <b>d</b> |               |            |
|          | <b>e</b>  | <b>Total (15a+ 15b+ 15c+ 15d)</b>  |               |          | <b>e</b>      |            |
|          | <b>16</b>   | <b>Total (A1 to A15)</b>   |               |          |               | <b>A16</b> |
| <b>B</b> | <b>Expenditure on objects of the trust/institution</b>  |  |               |          |               |            |
|          | <b>1</b>  | <b>Donation – Other than Corpus</b>  |               |          |               | <b>1</b>   |
|          | <b>2</b>  | <b>Religious</b>   |               |          |               | <b>2</b>   |
|          | <b>3</b>  | <b>Relief of poor</b>  |               |          |               | <b>3</b>   |
|          | <b>4</b>  | <b>Educational</b>   |               |          |               | <b>4</b>   |
|          | <b>5</b>  | <b>Yoga</b>  |               |          |               | <b>5</b>   |
|          | <b>6</b>  | <b>Medical relief</b>  |               |          |               | <b>6</b>   |
|          | <b>7</b>  | <b>Preservation of environment</b>   |               |          |               | <b>7</b>   |
|          | <b>8</b>  | <b>Preservation of monuments etc.</b>  |               |          |               | <b>8</b>   |
|          | <b>9</b>  | <b>General public utility</b>  |               |          |               | <b>9</b>   |
|          | <b>10</b>   | <b>Total (B1 to B9)</b>  |               |          |               | <b>B10</b> |
| <b>C</b> | <b>Disallowable expenditure (C1 + C2 + C3 + C4)</b>   |  |               |          |               | <b>C</b>   |
|          | <b>1</b>  | <b>Bad debts</b>   |               |          |               | <b>1</b>   |
|          | <b>2</b>  | <b>Provisions</b>  |               |          |               | <b>2</b>   |
|          | <b>3</b>  | <b>Donation forming part of Corpus fund</b>  |               |          |               | <b>3</b>   |
|          | <b>4</b>  | <b>Any other disallowable expenditure</b>  |               |          |               | <b>4</b>   |
| <b>D</b> | <b>Total Revenue expenditure incurred during the year (A16 + B10 + C)</b>                             |  |               |          |               | <b>D</b>   |
| <b>E</b> | <b>Source of fund to meet revenue expenditure</b>   |  |               |          |               | <b>E</b>   |
|          | <b>1</b>  | <b>Income derived from the property/income earned during previous year</b>   |               |          |               | <b>1</b>   |
|          | <b>2</b>  | <b>Income deemed as application in any preceding year under clause 2 of explanation 1 of section 11(1) (applicable only when exemption is claimed u/s 11 and 12)</b> |               |          |               | <b>2</b>   |
|          | <b>3</b>  | <b>Income of earlier years upto 15% accumulated or set apart</b>   |               |          |               | <b>3</b>   |
|          | <b>4</b>  | <b>Borrowed Fund</b>   |               |          |               | <b>4</b>   |
|          | <b>5</b>  | <b>Any other (Please specify)</b>  |               |          |               | <b>5</b>   |
| <b>F</b> | <b>Total Amount applied during the previous year – Revenue Account [A16 + B10 - E2 - E3 - E4 - E5</b> |  |               |          |               | <b>F</b>   |

**Schedule EC**

**Amount applied to charitable or religious purposes in India or for the stated objects of the trust/institution during the previous year—Capital Account [excluding amount exempt u/s 11(1A)] [to be filled by assesses claiming exemption u/s 11 and 12 or u/s 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via)]**

|          |  |   |             |               |
|----------|--|---|-------------|---------------|
|          |  |   |             | <b>Amount</b> |
| <b>1</b> | <b>Addition to Capital work in progress (for which exemption u/s 11(1A) has not been claimed)</b>                                  |   |             | <b>1</b>      |
| <b>2</b> | <b>Acquisition of capital asset (not claimed as application of income and for which exemption u/s 11(1A) has not been claimed)</b> |   |             | <b>2</b>      |
| <b>3</b> | <b>Cost of new asset for claim of Exemption u/s 11(1A) (restricted to the net consideration)</b>                                   |   |             | <b>3</b>      |
| <b>4</b> | <b>Other capital expenses</b>  |   |             |               |
|          | <b>Sl. no .</b>  | <b>Nature</b>                           |             | <b>Amount</b> |
|          | <b>i</b>   |   | <b>4i</b>   |               |
|          | <b>ii</b>  |   | <b>4ii</b>  |               |
|          | <b>iii</b>   |   | <b>4iii</b> |               |
|          | <b>iv</b>  | <b>Total expenses (4i + 4ii + 4iii)</b> |             | <b>4</b>      |
| <b>5</b> | <b>Total capital expenses (1 + 2 +3 +4)</b>  |   |             | <b>5</b>      |

| A |  | Source of fund to meet capital expenditure  |   |
|---|--|---|---|
| 1 |  | Income derived from the property during previous year   | 1 |
| 2 |  | Income deemed as application in any preceding year under clause 2 of explanation 1 of section 11(1) | 2 |
| 3 |  | Income of earlier years upto 15% accumulated or set apart   | 3 |
| 4 |  | Borrowed Fund   | 4 |
| 5 |  | Any other (Please specify)  | 5 |
| B |  | Total Amount applied during the previous year – Capital Account [5 – A2 - A3 - A4 - A5]             | B |

**Schedule IE- 1**

**Income & Expenditure statement** [Applicable for assessees claiming exemption under sections 10(21), 10(22B), 10(23AAA), 10(23B), 10(23D), 10(23DA), 10(23EC), 10(23ED), 10(23EE), 10(23FB), 10(29A), 10(46), 10(47) and other clauses of section 10 where income is unconditionally exempt]

|   |   |   |
|---|---|---|
| 1 | Total receipts including any voluntary contribution     | 1 |
| 2 | Application of income towards object of the institution | 2 |
| 3 | Accumulation of income                                  | 3 |

**Schedule IE- 2**

**Income & Expenditure statement** [Applicable for assessee claiming exemption under sections 10(23A), 10(24) ]

|   |   |  |  |
|---|---|--|--|
| A | 1 | Total receipts including any voluntary contribution  | 1  |
|   | 2 | Application of income towards object of the institution  | 2  |
|   | 3 | Accumulation of income   | 3  |
| B | 1 | Do you have any income which is taxable? If Yes Please provide details of taxable income (Tick ) <input checked="" type="checkbox"/> | <input type="checkbox"/> Yes <input type="checkbox"/> No |
|   | a | Income from House Property (Please fill Schedule HP)   | 1a   |
|   | b | Income from Business or Profession (Please fill Schedule BP)   | 1b   |
|   | c | Income from Capital gains (Please fill Schedule CG)  | 1c   |
|   | d | Income from other Sources (Please fill Schedule OS)  | 1d   |

**Schedule IE- 3**

**Income & Expenditure statement** [applicable for assessee claiming exemption under sections 10(23C)(iiiab) or 10(23C)(iiiac)] (please fill up separate schedule for each institution):

|   |   |   |
|---|---|---|
| 1 | Objective of the institution (drop down to be provided - Educational / Medical) | 1 |
| 2 | Addresses where activity is carrying out  | 2 |
| 3 | Total receipts including any voluntary contribution                             | 3 |
| 4 | Government Grants out of Sl. No. 3 above  | 4 |
| 5 | Amount applied for objective  | 5 |
| 6 | Balance accumulated   | 6 |

**Schedule IE- 4**

**Income & Expenditure statement** [applicable for assessee claiming exemption under sections 10(23C)(iiiad) or 10(23C)(iiiae)] (please fill up separate schedule for each institution):

|   |   |   |
|---|---|---|
| 1 | Objective of the institution (drop down to be provided - Educational / Medical) | 1 |
| 2 | Addresses where activity is carrying out  | 2 |
| 3 | Gross Annual receipts   | 3 |
| 4 | Amount applied for objective  | 4 |
| 5 | Balance accumulated   | 5 |

| Schedule HP  |  | Details of Income from House Property (Please refer to instructions) (Drop down to be provided indicating ownership of property)  |  |  |   |  |   |  |  |  |
|--|--|---|--|--|---|--|---|--|--|--|
| HOUSE PROPERTY   | 1  | Address of property 1   |  | Town/ City                                     | State                                       | PIN Code/ Zip Code                                 |   |  |  |  |
|  | Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (if "YES" please enter following details) |   |  |  |   |  |   |  |  |  |
|  | Assessee's percentage of share in the property   |   |  |  |   |  |   |  |  |  |
|  | Name of Co-owner(s)  |   | PAN/Aadhaar No. of Co-owner(s) (optional)  |  | Percentage Share in Property                |  |   |  |  |  |
|  | I  |   |  |  |   |  |   |  |  |  |
|  | II   |   |  |  |   |  |   |  |  |  |
|  | /Tick <input checked="" type="checkbox"/> the applicable option]   |   | Name(s) of Tenant (if let out)   |  | PAN/Aadhaar No. of Tenant(s) (if available) |  | PAN/TAN/Aadhaar No. of Tenant(s) (if TDS credit is claimed) |  |  |  |
|  | <input type="checkbox"/> Let out   |   | I  |  |   |  |   |  |  |  |
|  | <input type="checkbox"/> Deemed let out  |   | II   |  |   |  |   |  |  |  |
|  | a  |   | Gross rent received or receivable or lettable value (higher of the two, if let out for whole of the year, lower of the two, if let out for part of the year) |  |   |  | 1a  |  |  |  |
|  | b  |   | The amount of rent which cannot be realized  |  | 1b  |  |   |  |  |  |
|  | c  |   | Tax paid to local authorities  |  | 1c  |  |   |  |  |  |
|  | d  |   | Total (1b + 1c)  |  | 1d  |  |   |  |  |  |
|  | e  |   | Annual value (1a – 1d)   |  |   |  | 1e  |  |  |  |
|  | f  |   | 30% of 1e  |  | 1f  |  |   |  |  |  |
|  | g  |   | Interest payable on borrowed capital   |  | 1g  |  |   |  |  |  |
|  | h  |   | Total (1f + 1g)  |  |   |  | 1h  |  |  |  |
|  | i  |   | Arrears/Unrealised rent received during the year less 30%  |  |   |  | 1i  |  |  |  |
|  | j  |   | Income from house property 1 (1e – 1h + 1i)  |  |   |  | 1j  |  |  |  |
|  | 2  |   | Address of property 2  |  | Town/ City                                  | State  | PIN Code/ Zip Code  |  |  |  |
| Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (if "YES" please enter following details) |  |   |  |  |   |  |   |  |  |  |
| Assessee's percentage of share in the property   |  |   |  |  |   |  |   |  |  |  |
| Name of Co-owner(s)  |  | PAN/Aadhaar No. of Co-owner(s) (optional)   |  | Percentage Share in Property                   |   |  |   |  |  |  |
| I  |  |   |  |  |   |  |   |  |  |  |
| II   |  |   |  |  |   |  |   |  |  |  |
| /Tick <input checked="" type="checkbox"/> the applicable option]   |  | Name(s) of Tenant (if let out)  |  | PAN/Aadhaar No. of Tenant(s) (Please see note) |   | PAN/TAN/Aadhaar No. of Tenant(s) (Please see note) |   |  |  |  |
| <input type="checkbox"/> Let out   |  | I   |  |  |   |  |   |  |  |  |
| <input type="checkbox"/> Deemed let out  |  | II  |  |  |   |  |   |  |  |  |
| a  |  | Gross rent received/ receivable/ lettable value (higher of the two, if let out for whole of the year, lower of the two, if let out for part of the year)                            |  |  |   | 2a   |   |  |  |  |
| b  |  | The amount of rent which cannot be realized   |  | 2b   |   |  |   |  |  |  |
| c  |  | Tax paid to local authorities   |  | 2c   |   |  |   |  |  |  |
| d  |  | Total (2b + 2c)   |  | 2d   |   |  |   |  |  |  |
| e  |  | Annual value (2a – 2d)  |  |  |   | 2e   |   |  |  |  |
| f  |  | 30% of 2e   |  | 2f   |   |  |   |  |  |  |
| g  |  | Interest payable on borrowed capital  |  | 2g   |   |  |   |  |  |  |
| h  |  | Total (2f + 2g)   |  |  |   | 2h   |   |  |  |  |
| i  |  | Arrears/Unrealised rent received during the year less 30%   |  |  |   | 2i   |   |  |  |  |
| j  |  | Income from house property 2 (2e – 2h + 2i)   |  |  |   | 2j   |   |  |  |  |
| 3  |  | Pass through income/Loss if any *   |  |  |   | 3  |   |  |  |  |
| 4  |  | Income under the head "Income from house property" (1j + 2j + 3) (if negative take the figure to 2i of schedule CYLA)   |  |  |   | 4  |   |  |  |  |
| NOTE ►   |  | Furnishing of PAN/Aadhaar No. of tenant is mandatory, if tax is deducted under section 194-IB.<br>Furnishing of TAN of tenant is mandatory, if tax is deducted under section 194-I. |  |  |   |  |   |  |  |  |

**Schedule CG Capital Gains**

| A Short-term capital gain |   |      |    |
|---------------------------|---|------|----|
| <b>1</b>                  | <b>From assets (shares/units) where section 111A is applicable (STT paid)</b>   |      |    |
| a                         | Full value of consideration   | 1a   |    |
| b                         | Deductions under section 48   |      |    |
| i                         | Cost of acquisition   | bi   |    |
| ii                        | Cost of Improvement   | bii  |    |
| iii                       | Expenditure on transfer   | biii |    |
| iv                        | Total (i + ii + iii)  | biv  |    |
| c                         | Balance (1a – biv)  | 1c   |    |
| d                         | Loss, if any, to be ignored under section 94(7) or 94(8) (Enter positive value only)  | 1d   |    |
| e                         | Short-term capital gain (1c + 1d)   | A1e  |    |
| <b>2</b>                  | <b>From assets where section 111A is not applicable</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 respect of unquoted shares   | ia   |    |
|                           | b Fair market value of unquoted shares determined in the prescribed manner  | ib   |    |
|                           | c Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b) | ic   |    |
|                           | ii Full value of consideration in respect of assets other than unquoted shares  | aii  |    |
|                           | iii Total (ic + ii)   | aiii |    |
| b                         | Deductions under section 48   |      |    |
|                           | i Cost of acquisition   | bi   |    |
|                           | ii Cost of Improvement  | bii  |    |
|                           | iii Expenditure on transfer   | biii |    |
|                           | iv Total (i + ii + iii)   | biv  |    |
| c                         | Balance (2aiii – biv)   | 2c   |    |
| d                         | Loss, if any, to be ignored under section 94(7) or 94(8) (Enter positive value only)  | 2d   |    |
| e                         | Short-term capital gain (2c + 2d)   | A2e  |    |
| <b>3</b>                  | <b>Deemed short term capital gain on depreciable assets</b>   |      | A3 |
| <b>4</b>                  | <b>Pass Through Income/Loss in the nature of Short Term Capital Gain, (Fill up schedule PTI) (A4a + A4b)</b>                                |      | A4 |
| a                         | Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable @ 15%   | A4a  |    |
| b                         | Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable at applicable rates   | A4b  |    |
| <b>5</b>                  | <b>Total short term capital gain (A1e + A2e + A3 + A4)</b>  |      | A5 |
| B Long term capital gain  |   |      |    |
| <b>1</b>                  | <b>From asset where proviso under section 112(1) is not applicable</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 respect of unquoted shares   | ia   |    |
|                           | b Fair market value of unquoted shares determined in the prescribed manner  | ib   |    |
|                           | c Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b) | ic   |    |
|                           | ii Full value of consideration in respect of assets other than unquoted shares  | aii  |    |
|                           | iii Total (ic + ii)   | aiii |    |

|          |  |   |  |            |             |
|----------|--|---|--|------------|-------------|
|          | <b>b</b>   | <b>Deductions under section 48</b>  |  |            |             |
|          |  | <b>i</b>  | Cost of acquisition after indexation   |            | <b>bi</b>   |
|          |  | <b>ii</b>   | Cost of improvement after indexation   |            | <b>bii</b>  |
|          |  | <b>iii</b>  | Expenditure on transfer                |            | <b>biii</b> |
|          |  | <b>iv</b>   | Total (bi + bii + biii)                |            | <b>biv</b>  |
|          | <b>c</b>   | Balance (1aiii – 1biv)  |  | <b>1c</b>  |             |
|          | <b>d</b>   | Long-term capital gains where proviso under section 112(1) is not applicable (1c)     |  | <b>B1d</b> |             |
|          | <b>2</b>   | From asset where proviso under section 112(1)/112A is applicable (without indexation) |  |            |             |
|          | <b>a</b>   | Full value of consideration   |  | <b>2a</b>  |             |
|          | <b>b</b>   | <b>Deductions under section 48</b>  |  |            |             |
|          |  | <b>i</b>  | Cost of acquisition without indexation |            | <b>bi</b>   |
|          |  | <b>ii</b>   | Cost of improvement without indexation |            | <b>bii</b>  |
|          |  | <b>iii</b>  | Expenditure on transfer                |            | <b>biii</b> |
|          |  | <b>iv</b>   | Total (bi + bii + biii)                |            | <b>biv</b>  |
|          | <b>c</b>   | Balance (2a – biv)  |  | <b>2c</b>  |             |
| <b>d</b> | Long-term capital gains where proviso under section 112(1)/112A is applicable (2c)                   |   | <b>B2d</b>                             |            |             |
| <b>3</b> | Pass Through Income/Loss in the nature of Long Term Capital Gain, (Fill up schedule PTI) (B3a + B3b) |   |  |            |             |
| <b>a</b> | Pass Through Income/Loss in the nature of Long Term Capital Gain, chargeable @ 10%                   |   | <b>B3a</b>                             |            |             |
|          | Pass Through Income/Loss in the nature of Long Term Capital Gain, chargeable @ 20%                   |   | <b>B3b</b>                             |            |             |
| <b>4</b> | Total long term capital gain (B1d + B2d + B3)  |   | <b>B4</b>                              |            |             |
| <b>C</b> | Income chargeable under the head “CAPITAL GAINS” (A5 + B4) (enter B4 as nil, if loss)                |   |  |            |             |

**Schedule OS Income from other sources**

|                      |          |  |               |               |          |
|----------------------|----------|--|---------------|---------------|----------|
| <b>OTHER SOURCES</b> | <b>1</b> | <b>Gross income chargeable to tax at normal applicable rates (1a+ 1b+ 1c+ 1d + 1e)</b>   |               |               | <b>1</b> |
|                      | <b>a</b> | Dividends, Gross   |               | <b>1a</b>     |          |
|                      | <b>b</b> | Interest, Gross (bi + bii + biii + biv + bv)   |               | <b>1b</b>     |          |
|                      | <b>i</b> | From Savings Bank  |               | <b>bi</b>     |          |
|                      |          | From Deposits (Bank/ Post Office/ Co-operative Society)  |               | <b>bii</b>    |          |
|                      |          | From Income-tax Refund   |               | <b>biii</b>   |          |
|                      |          | In the nature of Pass through income/Loss  |               | <b>biv</b>    |          |
|                      |          | Others   |               | <b>bv</b>     |          |
|                      | <b>c</b> | Rental income from machinery, plants, buildings, etc., Gross   |               | <b>1c</b>     |          |
|                      | <b>d</b> | Income of the nature referred to in section 56(2)(x) which is chargeable to tax (di + dii + diii + div + dv)                       |               | <b>1d</b>     |          |
|                      | <b>i</b> | Aggregate value of sum of money received without consideration   |               | <b>di</b>     |          |
|                      |          | In case immovable property is received without consideration, stamp duty value of property   |               | <b>dii</b>    |          |
|                      |          | In case immovable property is received for inadequate consideration, stamp duty value of property in excess of such consideration  |               | <b>diii</b>   |          |
|                      |          | In case any other property is received without consideration, fair market value of property  |               | <b>div</b>    |          |
|                      |          | In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration |               | <b>dv</b>     |          |
|                      | <b>e</b> | Any other income (please specify nature)   |               | <b>1e</b>     |          |
|                      |          | <b>Sl.no</b>   | <b>Nature</b> | <b>Amount</b> |          |
|                      |          |  |               |               |          |
|                      |          | Rows can be added as required  |               |               |          |
|                      | <b>2</b> | <b>Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e elements related to Sl. no 1)</b>                                       |               |               | <b>2</b> |
|                      | <b>a</b> | Income from winnings from lotteries, crossword puzzles etc.  |               | <b>2a</b>     |          |
|                      | <b>b</b> | Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)   |               | <b>2b</b>     |          |

|   |      |  |                  |   |                     |                 |   |                            |                     |                      |                                       |
|---|------|--|------------------|---|---------------------|-----------------|---|----------------------------|---------------------|----------------------|---------------------------------------|
|   | i    | Cash credits u/s 68  |                  |   |                     |                 | bi  |                            |                     |                      |                                       |
|   | ii   | Unexplained investments u/s 69   |                  |   |                     |                 | bii   |                            |                     |                      |                                       |
|   | iii  | Unexplained money etc. u/s 69A   |                  |   |                     |                 | biii  |                            |                     |                      |                                       |
|   | iv   | Undisclosed investments etc. u/s 69B   |                  |   |                     |                 | biv   |                            |                     |                      |                                       |
|   | v    | Unexplained expenditure etc. u/s 69C   |                  |   |                     |                 | bv  |                            |                     |                      |                                       |
|   | vi   | Amount borrowed or repaid on hundi u/s 69D   |                  |   |                     |                 | bvi   |                            |                     |                      |                                       |
|   | c    | Any other income chargeable at special rate (total of ci to cxiii)   |                  |   |                     |                 | 2c  |                            |                     |                      |                                       |
|   | i    | Dividends received by non-resident (not being company) or foreign company chargeable u/s 115A(1)(a)(i)   |                  |   | ci                  |                 |   |                            |                     |                      |                                       |
|   | ii   | Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii)  |                  |   | cii                 |                 |   |                            |                     |                      |                                       |
|   | iii  | Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia)   |                  |   | ciiii               |                 |   |                            |                     |                      |                                       |
|   | iv   | Interest referred to in section 194LC - chargeable u/s 115A(1)(a)(iiaa)  |                  |   | civ                 |                 |   |                            |                     |                      |                                       |
|   | v    | Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab)  |                  |   | cv                  |                 |   |                            |                     |                      |                                       |
|   | vi   | Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)  |                  |   | cvi                 |                 |   |                            |                     |                      |                                       |
|   | vii  | Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii)                    |                  |   | cvii                |                 |   |                            |                     |                      |                                       |
|   | viii | Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b)                                      |                  |   | cviii               |                 |   |                            |                     |                      |                                       |
|   | ix   | Income by way of interest or dividends from bonds or GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC                                |                  |   | cix                 |                 |   |                            |                     |                      |                                       |
|   | x    | Income (other than dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)          |                  |   | cx                  |                 |   |                            |                     |                      |                                       |
|   | xi   | Income by way of interest received by an FII on bonds or Government securities referred to in section 194LD - chargeable as per proviso to section 115AD(1)(i) |                  |   | cxii                |                 |   |                            |                     |                      |                                       |
|   | xii  | Tax on non-residents sportsmen or sports associations chargeable u/s 115BBA  |                  |   | cxii                |                 |   |                            |                     |                      |                                       |
|   | xiii | Income by way of dividend received by specified assessee, being resident, from domestic company exceeding rupees ten lakh chargeable u/s 115BBDA               |                  |   | cxiii               |                 |   |                            |                     |                      |                                       |
|   | d    | Pass through income in the nature of income from other sources chargeable at special rates (drop down to be provided)  |                  |   |                     |                 |   |                            |                     | 2d                   |                                       |
|   | e    | Amount included in 1 and 2 above, which is chargeable at special rates in India as per DTAA (total of column (2) of table below)                               |                  |   |                     |                 |   |                            |                     | 2e                   |                                       |
|   |      | Sl. No.  | Amount of income | Item No.1a to 1d, 2a, 2c & 2d in which included | Country name & Code | Article of DTAA | Rate as per Treaty (enter NIL, if not chargeable) | Whether TRC obtained (Y/N) | Section of I.T. Act | Rate as per I.T. Act | Applicable rate [lower of (6) or (9)] |
|   |      | (1)  | (2)              | (3)   | (4)                 | (5)             | (6)   | (7)                        | (8)                 | (9)                  | (10)                                  |
|   |      | I  |                  |   |                     |                 |   |                            |                     |                      |                                       |
|   |      | II   |                  |   |                     |                 |   |                            |                     |                      |                                       |
| 3 |      | Deductions under section 57 (other than those relating to income chargeable at special rates under 2a, 2b & 2c)  |                  |   |                     |                 |   |                            |                     |                      |                                       |
|   | a    | Expenses / Deductions  |                  |   |                     |                 | 3a  |                            |                     |                      |                                       |
|   | b    | Depreciation (available only if income offered in 1c of "schedule OS")   |                  |   |                     |                 | 3b  |                            |                     |                      |                                       |



|    |  |  |           |                   |                    |                    |                   |  |
|----|--|--|-----------|-------------------|--------------------|--------------------|-------------------|--|
|    | c  | Total  | 3c        |                   |                    |                    |                   |  |
| 4  | Amounts not deductible u/s 58  |  |           |                   |                    |                    | 4                 |  |
| 5  | Profits chargeable to tax u/s 59   |  |           |                   |                    |                    | 5                 |  |
| 6  | Net income from other sources chargeable at normal applicable rates (1 (after reducing income related to DTAA portion) – 3 + 4 + 5) (If negative take the figure to 4i of schedule CYLA) |  |           |                   |                    |                    | 6                 |  |
| 7  | Income from other sources (other than from owning race horses) (2 +6) (enter 6 as nil, if negative)  |  |           |                   |                    |                    | 7                 |  |
| 8  | Income from the activity of owning and maintaining race horses   |  |           |                   |                    |                    |                   |  |
|    | a  | Receipts   | 8a        |                   |                    |                    |                   |  |
|    | b  | Deductions under section 57 in relation to receipts at 8a only   | 8b        |                   |                    |                    |                   |  |
|    | c  | Amounts not deductible u/s 58  | 8c        |                   |                    |                    |                   |  |
|    | d  | Profits chargeable to tax u/s 59   | 8d        |                   |                    |                    |                   |  |
|    | e  | Balance (8a - 8b + 8c + 8d)  |           |                   |                    | 8e                 |                   |  |
| 9  | Income under the head “Income from other sources” (7 + 8e) (take 8e as nil if negative)  |  |           |                   |                    |                    | 9                 |  |
| 10 | Information about accrual/receipt of income from Other Sources   |  |           |                   |                    |                    |                   |  |
|    | S. No.   | Other Source Income  | Upto 15/6 | From 16/6 to 15/9 | From 16/9 to 15/12 | From 16/12 to 15/3 | From 16/3 to 31/3 |  |
|    |  |  | (i)       | (ii)              | (iii)              | (iv)               | (v)               |  |
|    | 1  | Dividend Income u/s 115BBDA  |           |                   |                    |                    |                   |  |
|    | 2  | Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix) |           |                   |                    |                    |                   |  |

**Schedule OA** General

|   |  |   |  |  |  |                          |    |
|---|--|---|--|--|--|--------------------------|----|
|   | Do you have any income under the head business and profession? <input type="checkbox"/> Yes <input type="checkbox"/> No (if “yes” please enter following details)    |   |  |  |  |                          |    |
| 1 | Nature of Business or profession (refer to the instructions)   |   |  |  |  |                          | 1  |
| 2 | Number of branches   |   |  |  |  |                          | 2  |
| 3 | Method of accounting employed in the previous year (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> mercantile <input type="checkbox"/> cash      |   |  |  |  |                          | 3  |
| 4 | Is there any change in method of accounting (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes  |   |  |  |  |                          | 4  |
| 5 | Effect on the profit because of deviation, if any, in the method of accounting employed in the previous year from accounting standards prescribed under section 145A |   |  |  |  |                          | 5  |
| 6 | Method of valuation of closing stock employed in the previous year   |   |  |  |  |                          | 6  |
|   | a  | Raw Material (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)                                |  |  |  | <input type="checkbox"/> | 6a |
|   | b  | Finished goods (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)                              |  |  |  | <input type="checkbox"/> | 6b |
|   | c  | Is there any change in stock valuation method (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No |  |  |  |                          | 6c |
|   | d  | Effect on the profit or loss because of deviation, if any, from the method of valuation prescribed under section 145A                             |  |  |  |                          | 6d |

**Schedule BP** Computation of income from business or profession

|                                    |   |   |                              |   |    |   |  |
|------------------------------------|---|---|------------------------------|---|----|---|--|
| INCOME FROM BUSINESS OR PROFESSION | A | From business or profession other than speculative business and specified business [including business income as referred to in section 11(4A)] |                              |   |    |   |  |
|                                    | 1 | Profit before tax as per profit and loss account  |                              |   |    | 1 |  |
|                                    | 2 | Net profit or loss from speculative business included in 1 (enter –ve sign in case of loss)   |                              | 2 |    |   |  |
|                                    | 3 | Net profit or loss from Specified Business u/s 35AD included in 1 (enter –ve sign in case of loss)  |                              | 3 |    |   |  |
|                                    | 4 | Profit or loss included in 1, which is referred to in section 44AD/44AE   |                              | 4 |    |   |  |
|                                    | 5 | Income credited to Profit and Loss account (included in 1) which is exempt  |                              |   |    |   |  |
|                                    |   | a   | share of income from firm(s) |   | 5a |   |  |

|          |  |                               |       |      |            |
|----------|--|-------------------------------|-------|------|------------|
|          | b  | Share of income from AOP/ BOI | 5b    |      |            |
|          | c  | Any other exempt income       | 5c    |      |            |
|          | d  | Total exempt income           | 5d    |      |            |
| 6        | Balance (1- 2 - 3 - 4- 5d)   |                               |       |      | 6          |
| 7        | Expenses debited to profit and loss account considered under other heads of income   |                               | 7     |      |            |
| 8        | Expenses debited to profit and loss account which relate to exempt income  |                               | 8     |      |            |
| 9        | Total (7 + 8)  |                               | 9     |      |            |
| 10       | Adjusted profit or loss (6+9)  |                               |       |      | 10         |
| 11       | Deemed income under section 33AB/33ABA/35ABB   |                               | 11    |      |            |
| 12       | Any other item or items of addition under section 28 to 44DA   |                               | 12    |      |            |
| 13       | Any other income not included in profit and loss account/any other expense not allowable (including income from salary, commission, bonus and interest from firms in which company is a partner)                           |                               | 13    |      |            |
| 14       | Total (10 +11+12+13)   |                               |       |      | 14         |
| 15       | Deduction allowable under section 32(1)(iii)   |                               | 15    |      |            |
| 16       | Any other amount allowable as deduction  |                               |       |      | 16         |
| 17       | Total ( 15 +16)  |                               |       |      | 17         |
| 18       | Income (14 - 17)   |                               |       |      | 18         |
| 19       | Profits and gains of business or profession deemed to be under -   |                               |       |      |            |
|          | i  | Section 44AD                  | 19i   |      |            |
|          | ii   | Section 44ADA                 | 19ii  |      |            |
|          | iii  | Section 44AE                  | 19iii |      |            |
|          | iv   | Total (19i to 19iii)          |       | 19iv |            |
| 20       | Net profit or loss from business or profession other than speculative and specified business (18 + 19iv)   |                               |       |      | 20         |
| 21       | Net Profit or loss from business or profession other than speculative business and specified business after applying rule 7A, 7B or 7C, if applicable (If rule 7A, 7B or 7C is not applicable, enter same figure as in 20) |                               |       |      | A21        |
| <b>B</b> | <b>Computation of income from speculative business</b>   |                               |       |      |            |
| 24       | Net profit or loss from speculative business as per profit or loss account   |                               |       |      | 24         |
| 25       | Additions in accordance with section 28 to 44DA  |                               |       |      | 25         |
| 26       | Deductions in accordance with section 28 to 44DA   |                               |       |      | 26         |
| 27       | Profit or loss from speculative business (24+25-26) (enter nil if loss)  |                               |       |      | B27        |
| <b>C</b> | <b>Computation of income from specified business under section 35AD</b>  |                               |       |      | <b>C</b>   |
| 28       | Net profit or loss from specified business as per profit or loss account   |                               |       |      | 28         |
| 29       | Additions in accordance with section 28 to 44DA  |                               |       |      | 29         |
| 30       | 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)   |                               |       |      | 30         |
| 31       | Profit or loss from specified business (28+29-30)  |                               |       |      | 31         |
| 32       | Deductions in accordance with section 35AD(1)  |                               |       |      | 32         |
| 33       | Profit or loss from specified business (31-32) (enter nil if loss)   |                               |       |      | C33        |
|          | Relevant clause of sub-section (5) of section 35AD which covers the specified business (to be selected from drop down menu)  |                               |       |      |            |
| <b>D</b> | <b>Income chargeable under the head 'Profits and gains' (A21+B27+C33)</b>  |                               |       |      | <b>D34</b> |
| <b>E</b> | <b>Computation of income chargeable to tax under section 11(4)</b>   |                               |       |      |            |
| 35       | Income as shown in the accounts of business under taking [refer section 11(4)]   |                               |       |      | E35        |
| 36       | Income chargeable to tax under section 11(4) [D34-E35]   |                               |       |      | E36        |

**Schedule CYLA** Details of Income after set-off of current years losses

| CURRENT YEAR LOSS ADJUSTMENT | Sl. No.  | Head/ Source of Income | Income of current year<br>(Fill this column only if income is zero or positive) | House property loss of the current year set off | Business Loss<br>(other than speculation or specified business loss) of the current year set off | Other sources loss<br>(other than loss from race horses) of the current year set off | Current year's Income remaining after set off |           |
|------------------------------|--|------------------------|---|---|--|--|---|-----------|
|                              |  |                        |   | Total loss<br>(4 of Schedule -HP)               | Total loss<br>(A21 of Schedule-BP)   | Total loss<br>(6 of Schedule-OS)   |   |           |
|                              |  |                        |   | 1   | 2  | 3  | 4   | 5=1-2-3-4 |
|                              | Loss to be adjusted ->   |                        |   |   |  |  |   |           |
| i                            | House property   |                        |   |   |  |  |   |           |
| ii                           | Business (excluding speculation income and income from specified business)         |                        |   |   |  |  |   |           |
| iii                          | Speculation income   |                        |   |   |  |  |   |           |
| iv                           | Specified business income  |                        |   |   |  |  |   |           |
| v                            | Short-term capital gain  |                        |   |   |  |  |   |           |
| vi                           | Long term capital gain   |                        |   |   |  |  |   |           |
| vii                          | Other sources (excluding profit from owning race horses and winnings from lottery) |                        |   |   |  |  |   |           |
| viii                         | Profit from owning and maintaining race horses                                     |                        |   |   |  |  |   |           |
| ix                           | Total loss set-off   |                        |   |   |  |  |   |           |
| x                            | Loss remaining after set-off   |                        |   |   |  |  |   |           |

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

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

|   |  |  |  |  |     |                                      |  |  |  |  |
|---|--|--|--|--|-----|--------------------------------------|--|--|--|--|
|   |  |  |  |  | bii | Section other than 112A              |  |  |  |  |
|   |  |  |  |  | iii | Other Sources                        |  |  |  |  |
|   |  |  |  |  | a   | Dividend (refer to in section 115-O) |  |  |  |  |
|   |  |  |  |  | b   | Others                               |  |  |  |  |
|   |  |  |  |  | iv  | Income claimed to be exempt          |  |  |  |  |
|   |  |  |  |  | a   | u/s 10(23FBB)                        |  |  |  |  |
|   |  |  |  |  | b   | u/s .....                            |  |  |  |  |
|   |  |  |  |  | c   | u/s .....                            |  |  |  |  |
| <b>NOTE</b> Please refer to the instructions for filling out this schedule. |  |  |  |  |     |                                      |  |  |  |  |

**Schedule SI** Income chargeable to tax at special rates [Please see instruction]

| SI No | Section  | ☑                        | Special rate (%) | Income (i)                  | Tax thereon (ii) |
|-------|--|--------------------------|------------------|-----------------------------|------------------|
|       |  |                          |                  |                             |                  |
| 1     | 111A (STCG on shares where STT paid)   | <input type="checkbox"/> | 15               |                             |                  |
| 2     | 112 proviso (LTCG on listed securities/ units without indexation)                                      | <input type="checkbox"/> | 10               |                             |                  |
| 3     | 112 (LTCG on others)   | <input type="checkbox"/> | 20               |                             |                  |
| 4     | 112A(LTCG on equity shares/units of equity oriented fund/units of business trust on which STT is paid) | <input type="checkbox"/> | 10               |                             |                  |
| 5     | 115BB (Winnings from lotteries, puzzles, races, games etc.)  | <input type="checkbox"/> | 30               |                             |                  |
| 6     | 115BBDA (Dividend Income from domestic company that exceeds Rs.10 Lakh)                                | <input type="checkbox"/> | 10               |                             |                  |
| 7     | 115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D)   | <input type="checkbox"/> | 60               |                             |                  |
| 8     | Any other income chargeable at special rate (Drop down to be provided)                                 | <input type="checkbox"/> |                  | (part of 2c of schedule OS) |                  |
| 9     | Income from other sources chargeable at special rates in India as per DTAA                             | <input type="checkbox"/> |                  | (part of 2e of schedule OS) |                  |
| 10    | Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15%                          | <input type="checkbox"/> | 15               |                             |                  |
| 11    | Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%                           | <input type="checkbox"/> | 10               |                             |                  |
| 12    | Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20%                           | <input type="checkbox"/> | 20               |                             |                  |
| 13    | Pass through income in the nature of income from other source chargeable at special rates              | <input type="checkbox"/> |                  | (2d of schedule OS)         |                  |
|       |  |                          | <b>Total</b>     |                             |                  |

**Schedule 115TD** Accreted income under section 115TD

|    |   |      |  |
|----|---|------|--|
| 1  | Aggregate Fair Market Value (FMV) of total assets of trust/institution  | 1    |  |
| 2  | Less: Total liability of trust/institution  | 2    |  |
| 3  | Net value of assets (1 – 2)   | 3    |  |
| 4  | (i) FMV of assets directly acquired out of income referred to in section 10(1)  | 4i   |  |
|    | (ii) FMV of assets acquired during the period from the date of creation or establishment to the effective date of registration u/s 12AA, if benefit u/s 11 and 12 not claimed during the said | 4ii  |  |
|    | (iii) FMV of assets transferred in accordance with third proviso to section 115TD(2)  | 4iii |  |
|    | (iv) Total (4i + 4ii + 4iii)  | 4iv  |  |
| 5  | Liability in respect of assets at 4 above   | 5    |  |
| 6  | Accreted income as per section 115TD [3 – (4iv – 5)]  | 6    |  |
| 7  | Additional income-tax payable u/s 115TD at maximum marginal rate  | 7    |  |
| 8  | Interest payable u/s 115TE  | 8    |  |
| 9  | Specified date u/s 115TD  | 9    |  |
| 10 | Additional income-tax and interest payable  | 10   |  |
| 11 | Tax and interest paid   | 11   |  |



| (ii)   |                       |              |  |   |  |  |   |   |  |  |  |  |  |
|--|-----------------------|--------------|--|---|--|--|---|---|--|--|--|--|--|
| <b>A2 Details of Foreign Custodial Accounts held (including any beneficial interest) at any time during the relevant accounting period</b>   |                       |              |  |   |  |  |   |   |  |  |  |  |  |
| Sl No  | Country name          | Country code | Name of financial institution                                  | Address of financial institution                | ZIP code   | Account number                         | Status  | Account opening date  | Peak balance during the period             | Closing balance                              | Gross amount paid/credited to the account during the period<br><i>(drop down to be provided specifying nature of amount viz. interest/dividend/proceeds from sale or redemption of financial assets/ other income)</i> |  |  |
| (1)  | (2)                   | (3)          | (4)  | (5)   | (6)  | (7)                                    | (8)   | (9)   | (10)                                       | (11)   | (12)   |  |  |
| (i)  |                       |              |  |   |  |  |   |   |  |  |  |  |  |
| (ii)   |                       |              |  |   |  |  |   |   |  |  |  |  |  |
| <b>A3 Details of Foreign Equity and Debt Interest held (including any beneficial interest) in any entity at any time during the relevant accounting period</b>   |                       |              |  |   |  |  |   |   |  |  |  |  |  |
| Sl No  | Country name          | Country code | Name of entity   | Address of entity                               | ZIP code   | Nature of entity                       | Date of acquiring the interest                    | Initial value of the investment   | Peak value of investment during the period | Closing value                                | Total gross amount paid/credited with respect to the holding during the period   | Total gross proceeds from sale or redemption of investment during the period |  |
| (1)  | (2)                   | (3)          | (4)  | (5)   | (6)  | (7)                                    | (8)   | (9)   | (10)                                       | (11)   | (12)   | (13)   |  |
| (i)  |                       |              |  |   |  |  |   |   |  |  |  |  |  |
| (ii)   |                       |              |  |   |  |  |   |   |  |  |  |  |  |
| <b>A4 Details of Foreign Cash Value Insurance Contract or Annuity Contract held (including any beneficial interest) at any time during the relevant accounting period</b>                                      |                       |              |  |   |  |  |   |   |  |  |  |  |  |
| Sl No  | Country name          | Country code | Name of financial institution in which insurance contract held | Address of financial institution                | ZIP code   | Date of contract                       | The cash value or surrender value of the contract | Total gross amount paid/credited with respect to the contract during the period |  |  |  |  |  |
| (1)  | (2)                   | (3)          | (4)  | (5)   | (6)  | (7)                                    | (8)   | (9)   |  |  |  |  |  |
| (i)  |                       |              |  |   |  |  |   |   |  |  |  |  |  |
| (ii)   |                       |              |  |   |  |  |   |   |  |  |  |  |  |
| <b>B Details of Financial Interest in any Entity held (including any beneficial interest) at any time during the relevant accounting period</b>  |                       |              |  |   |  |  |   |   |  |  |  |  |  |
| Sl No  | Country Name and code | Zip Code     | Nature of entity   | Name and Address of the Entity                  | Nature of Interest-Direct/ Beneficial owner/ Beneficiary | Date since held                        | Total Investment (at cost) (in rupees)            | Income accrued from such Interest   | Nature of Income                           | Income taxable and offered in this return    |  |  |  |
|  |                       |              |  |   |  |  |   |   |  | Amount                                       | Schedule where offered   | Item number of schedule  |  |
| (1)  | (2a)                  | (2b)         | (3)  | (4)   | (5)  | (6)                                    | (7)   | (8)   | (9)  | (10)   | (11)   | (12)   |  |
| (i)  |                       |              |  |   |  |  |   |   |  |  |  |  |  |
| (ii)   |                       |              |  |   |  |  |   |   |  |  |  |  |  |
| <b>C Details of Immovable Property held (including any beneficial interest) at any time during the relevant accounting period</b>  |                       |              |  |   |  |  |   |   |  |  |  |  |  |
| Sl No  | Country Name and code | Zip Code     | Address of the Property  | Ownership-Direct/ Beneficial owner/ Beneficiary | Date of acquisition                                      | Total Investment (at cost) (in rupees) | Income derived from the property                  | Nature of Income  | Income taxable and offered in this return  |  |  |  |  |
|  |                       |              |  |   |  |  |   |   | Amount                                     | Schedule where offered                       | Item number of schedule  |  |  |
| (1)  | (2a)                  | (2b)         | (3)  | (4)   | (5)  | (6)                                    | (7)   | (8)   | (9)  | (10)   | (11)   |  |  |
| (i)  |                       |              |  |   |  |  |   |   |  |  |  |  |  |
| (ii)   |                       |              |  |   |  |  |   |   |  |  |  |  |  |
| <b>D Details of any other Capital Asset held (including any beneficial interest) at any time during the relevant accounting period</b>   |                       |              |  |   |  |  |   |   |  |  |  |  |  |
| Sl No  | Country Name and code | Zip Code     | Nature of Asset  | Ownership-Direct/ Beneficial owner/ Beneficiary | Date of acquisition                                      | Total Investment (at cost) (in rupees) | Income derived from the asset                     | Nature of Income  | Income taxable and offered in this return  |  |  |  |  |
|  |                       |              |  |   |  |  |   |   | Amount                                     | Schedule where offered                       | Item number of schedule  |  |  |
| (1)  | (2a)                  | (2b)         | (3)  | (4)   | (5)  | (6)                                    | (7)   | (8)   | (9)  | (10)   | (11)   |  |  |
| (i)  |                       |              |  |   |  |  |   |   |  |  |  |  |  |
| (ii)   |                       |              |  |   |  |  |   |   |  |  |  |  |  |
| <b>E Details of account(s) in which you have signing authority held (including any beneficial interest) at any time during the relevant accounting period and which has not been included in A to D above.</b> |                       |              |  |   |  |  |   |   |  |  |  |  |  |
| Sl No  | Name of the           | Address      | Coun   | Zip   | Name of  | Account                                | Peak Balance/                                     | Whether   | If (7) is yes,                             | If (7) is yes, Income offered in this return |  |  |  |



## Part-B

| Part B – TI   |  | STATEMENT OF INCOME FOR THE PERIOD ENDED ON 31 <sup>ST</sup> MARCH, 2020 |  |
|---|--|--|--|
| If registered under section 12A/12AA or approved under section 10(23C)(iv)/10(23C)(v)/10(23C)(vi)/10(23C)(via), fill out items 1 to 7 (as applicable) |  |  |  |
| 1   | Voluntary Contributions other than Corpus fund [(Aii + Bii) of Schedule VC]  | 1  |  |
| 2   | Voluntary contribution forming part of corpus [(Ai + Bi) of schedule VC]   | 2  |  |
| 3   | Aggregate of income referred to in sections 11, 12 and sections 10(23C)(iv), 10(23C)(v), 10(23C)(vi) and 10(23C)(via) derived during the previous year excluding Voluntary contribution included in 1 and 2 above (10 of Schedule AI)  | 3  |  |
| 4   | Application of income for charitable or religious purposes or for the stated objects of the trust/institution:-  |  |  |
| i   | Amount applied during the previous year- Revenue Account [Excluding application from borrowed fund, deemed application, previous year accumulation upto 15% etc, i.e. not from the income of prev. year] [Sr.no. F from Schedule ER]   | 4i   |  |
| ii  | Amount applied during the previous year- Capital Account [Excluding application from Borrowed Funds, deemed application, previous year accumulation upto 15% etc., i.e. not from income of the prev. year] [Sr.no. B of Schedule EC]   | 4ii  |  |
| iii   | Amount applied during the previous year- Revenue/ Capital Account (Repayment of Loan)  | 4iii   |  |
| iv  | Amount deemed to have been applied during the previous year as per clause (2) of Explanation to section 11(1)  | 4iv  |  |
| A   | If (iv) above applicable, whether option in Form No. 9A has been furnished to the Assessing Officer  | 4iva   |  |
| B   | If yes, date of furnishing Form No. 9A (DD/MM/YYYY)  | 4ivb   |  |
| v   | Amount accumulated or set apart for application to charitable or religious purposes or for the stated objects of the trust/institution to the extent it does not exceed 15 per cent of income derived from property held in trust/ institution under section 11(1)(a)/11(1)(b) or in terms of third proviso to section 10(23C) [restricted to the maximum of 15% of (1 + 3) above] | 4v   |  |
| vi  | Amount in addition to amount referred to in (iv) above, accumulated or set apart for specified purposes if all the conditions in section 11(2) and 11(5) or third proviso to section 10(23C) are fulfilled (fill out schedule I)   | 4vi  |  |
| vii   | Amount eligible for exemption under section 11(1)(c)   | 4vii   |  |
| A   | Approval number given by the Board   | 4viiia   |  |
| B   | Date of approval by board  | 4viiib   |  |
| viii  | Total [4i + 4ii + 4iii + 4iv + 4v + 4vi + 4vii]  | 4viii  |  |
| 5   | Additions  |  |  |
| i   | Income chargeable under section 11(1B)   | 5i   |  |
| ii  | Income chargeable under section 11(3)  | 5ii  |  |
| iii   | Income in respect of which exemption under section 11 is not available   |  |  |
| A   | Being anonymous donation (Diii of schedule VC)   | 5iiia  |  |
| B   | Disallowable u/s 13(1)(c) or 13(1)(d) (including Part E of Schedule J)   | 5iiib  |  |
| iv  | Income chargeable under section 12(2)  | 5iv  |  |
| v   | Amount disallowable under section 11(1) r.w.s 40(a)(ia) or 10(23C) r.w.s 40(a)(ia)   | 5v   |  |
| vi  | Amount disallowable under section 11(1) r.w.s 40A(3)/(3A) or 10(23C) r.w.s 40A(3)/(3A)   | 5vi  |  |
| vii   | Total [5i + 5ii + 5iiia + 5iiib + 5iv + 5v + 5vi]  | 5vii   |  |
| 6   | Income chargeable u/s 11(4) [as per item No. E36 of Schedule BP]   | 6  |  |
| 7   | Total (1+2+3-4viii+5vii+6)   | 7  |  |
| 8   | Amount eligible for exemption under sections 10(21), 10(22B), 10(23A), 10(23AAA), 10(23B), 10(23EC), 10(23ED), 10(23EE), 10(29A)   | 8  |  |
| 9   | Amount eligible for exemption under section 10(23C)(iiiab), 10(23C)(iiiac), 10(23C)(iiiad), 10(23C)(iiiie), 10(23D), 10(23DA), 10(23FB), 10(24), 10(46), 10(47)  | 9  |  |
| 10  | Amount eligible for exemption under any other clause of section 10 (other than those at 8 and 9)   | 10   |  |
| 11  | Income chargeable under section 11(3) read with section 10(21)   | 11   |  |
| 12a   | Income claimed/ exempt under section 13A in case of a Political Party  | 12a  |  |
| 12b   | Income claimed/ exempt under section 13B in case of an Electoral Trust (item No. 6vii of Schedule ET)  | 12b  |  |
| 13  | Income not forming part of item No. 7 to 12 above  |  |  |



|    |   |  |   |        |      |  |
|----|---|--|---|--------|------|--|
|    | i   | Income from house property [ 4 of Schedule HP] (enter nil if loss)                                       |   |        | 13i  |  |
|    | ii  | Profits and gains of business or profession [as per item No. D 34 of schedule BP]                        |   |        | 13ii |  |
|    | iii   | Income under the head Capital Gains  |   |        |      |  |
|    |   | A  | Short term (A5 of schedule CG)                            | 13iiia |      |  |
|    |   | B  | Long term (B4 of schedule CG) (enter nil if loss )        | 13iiib |      |  |
|    |   | C  | Total capital gains (13iiia +13iiib) (enter nil if loss ) | 13iiic |      |  |
|    | iv  | Income from other sources [as per item No. 9 of Schedule OS]   |   |        | 13iv |  |
|    | v   | Total (13i + 13ii + 13iiic + 13iv)   |   |        | 13v  |  |
|    | 14  | Gross income [7+11+13v-12a]  |   |        | 14   |  |
|    | 15  | Losses of current year to be set off against 13v (total of 2ix, 3ix and 4ix of Schedule CYLA)            |   |        | 15   |  |
|    | 16  | Gross Total Income (14-15)   |   |        | 16   |  |
|    | 17  | Income chargeable to tax at special rate under section 111A, 112 etc. included in 16                     |   |        | 17   |  |
|    | 18  | Total Income [16]  |   |        | 18   |  |
|    | 19  | Income which is included in 18 and chargeable to tax at special rates (total of col. (i) of schedule SI) |   |        | 19   |  |
| 20 | Net Agricultural income for rate purpose  |  |   | 20     |      |  |
| 21 | Aggregate Income (18-19+20) [applicable if (18-19) exceeds maximum amount not chargeable to tax]  |  |   | 21     |      |  |
| 22 | Anonymous donations, included in 21, to be taxed under section 115BBC @ 30% (Diii of Schedule VC) |  |   | 22     |      |  |
| 23 | Income chargeable at maximum marginal rates   |  |   | 23     |      |  |

**Part B - TTI** Computation of tax liability on total income

|            |                              |   |   |     |    |      |  |
|------------|------------------------------|---|---|-----|----|------|--|
| TAXES PAID | 1                            | Tax payable on total income                     |   |     |    |      |  |
|            |                              | a   | Tax at normal rates on [21-22-23] of Part B-TI  | 1a  |    |      |  |
|            |                              | b   | Tax at special rates (total of col. (ii) of Schedule-SI)  | 1b  |    |      |  |
|            |                              | c   | Tax on anonymous donation u/s 115BBC @30% on 22 of Part B-TI  | 1c  |    |      |  |
|            |                              | d   | Tax at maximum marginal rate on 23 of Part B-TI   | 1d  |    |      |  |
|            |                              | e   | Rebate on agricultural income [applicable if (18-19) of Part B-TI exceeds maximum amount not chargeable to tax] | 1e  |    |      |  |
|            |                              | f   | Tax Payable on Total Income (1a+ 1b+1c+ 1d- 1e)   |     |    | 1f   |  |
|            | 2                            | Surcharge                                       |   |     |    |      |  |
|            |                              | i   | 25% of 7(ii) of Schedule SI   | 2i  |    |      |  |
|            |                              | ii  | On [1f - (7(ii) of Schedule SI)]  | 2ii |    |      |  |
|            |                              | iii   | Total (i + ii)  |     |    | 2iii |  |
|            | 3                            | Health and Education cess @ 4% on (1f+ 2iii)    |   |     | 3  |      |  |
|            | 4                            | Gross tax liability (1f+ 2iii + 3)              |   |     | 4  |      |  |
|            | 5                            | Tax relief                                      |   |     |    |      |  |
|            |                              | a   | Section 90/90A (2 of Schedule TR)   | 5a  |    |      |  |
|            |                              | b   | Section 91 (3 of Schedule TR)   | 5b  |    |      |  |
|            |                              | c   | Total (5a + 5b)   |     | 5c |      |  |
|            | 6                            | Net tax liability (4 - 5c)                      |   |     | 6  |      |  |
|            | 7                            | Interest and fee payable                        |   |     |    |      |  |
|            |                              | a   | Interest for default in furnishing the return (section 234A)  | 7a  |    |      |  |
|            |                              | b   | Interest for default in payment of advance tax (section 234B)   | 7b  |    |      |  |
|            |                              | c   | Interest for deferment of advance tax (section 234C)  | 7c  |    |      |  |
|            |                              | d   | Fee for default in furnishing return of income (section 234F)   | 7d  |    |      |  |
|            | e                            | Total Interest and Fee Payable (7a+ 7b+ 7c+ 7d) |   | 7e  |    |      |  |
| 8          | Aggregate liability (6 + 7e) |   |   | 8   |    |      |  |
| 9          | Taxes Paid                   |   |   |     |    |      |  |
|            | a                            | Advance Tax (from column 5 of 15A)              | 9a  |     |    |      |  |
|            | b                            | TDS (total of column 9 of 15B)                  | 9b  |     |    |      |  |



|    |  |  |  |  |  |  |  |
|----|--|--|--|--|--|--|--|
| i  |  |  |  |  |  |  |  |
| ii |  |  |  |  |  |  |  |

**NOTE** ▶ Please enter total of column (7) in 9c of Part B-TTI

**VERIFICATION**

I, \_\_\_\_\_ son/ daughter of \_\_\_\_\_, solemnly declare that to the best of my knowledge and belief, the information given in the return and the schedules, statements, etc. accompanying it is correct and complete in accordance with the provisions of the Income-tax Act, 1961.

I further declare that I am making this return in my capacity as \_\_\_\_\_ (drop down to be provided) and I am also competent to make this return and verify it. I am holding permanent account number \_\_\_\_\_ (if allotted) (Please see instruction).

I further declare that the critical assumptions specified in the agreement have been satisfied and all the terms and conditions of the agreement have been complied with. (Applicable, in a case where return is furnished under section 92CD)

Place

Date

Sign here →

|   |  |  |  |
|---|--|--|--|
| <b>FORM ITR-V</b>   | <b><u>INDIAN INCOME TAX RETURN VERIFICATION FORM</u></b><br>[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-7 filed but NOT verified electronically]<br>(Please see Rule 12 of the Income-tax Rules, 1962) |  | <b>Assessment Year</b><br><b>2020-21</b> |
| <b>Name</b>   |  |  |  |
| <b>PAN</b>  |  | <b>Form Number</b>                     |  |
| <b>Filed u/s</b>  |  | <b>e-Filing Acknowledgement Number</b> |  |
| <b>VERIFICATION</b>   |  |  |  |
| I, _____ son/ daughter of _____, solemnly declare that to the best of my knowledge and belief, the information given in the return which has been submitted by me vide acknowledgement number _____ is correct and complete and is in accordance with the provisions of the Income-tax Act, 1961. I further declare that I am making this return in my capacity as _____ and I am also competent to make this return and verify it. I am holding permanent account number _____.  |  |  |  |
| <b>Signature</b> →  |  |  |  |
| <b>Date of submission</b>   |  | <b>Source IP address</b>               |  |
| System Generated Barcode/QR Code  |  |  |  |
| <b>Instructions:</b>  |  |  |  |
| <ol style="list-style-type: none"> <li>1. Please send the duly signed (preferably in blue ink) Form ITR-V to “Centralized Processing Centre, Income Tax Department, Bengaluru 560500”, by ORDINARY POST OR SPEED POST ONLY. Alternately, you may e-verify the electronic transmitted return data using Aadhaar OTP or Login to e-filing account through Net-Banking login or EVC obtained generated using Pre-Validated Bank Account/Demat Account or EVC generated through Bank ATM.</li> <li>2. Form ITR-V shall not be received in any other office of the Income-tax Department or in any other manner. The confirmation of receipt of this Form ITR-V at ITD-CPC will be sent to the e-mail Id registered in the e-filing account.</li> <li>3. On successful verification, the return filing acknowledgement can be downloaded from e-Filing portal as a proof of completion of process of filing the return of Income.</li> </ol> |  |  |  |

| <b>INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT</b><br>[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]<br>(Please see Rule 12 of the Income-tax Rules, 1962)  |   | Assessment Year<br><b>2020-21</b> |  |
|--|---|-----------------------------------|--|
| PAN  |   |                                   |  |
| Name   |   |                                   |  |
| Address  |   |                                   |  |
| Status   |   | Form Number                       |  |
| Filed u/s  |   | e-Filing Acknowledgement Number   |  |
| Taxable Income and Tax details   | Current Year business loss, if any                | 1                                 |  |
|  | Total Income                                      |                                   |  |
|  | Book Profit under MAT, where applicable           | 2                                 |  |
|  | Adjusted Total Income under AMT, where applicable | 3                                 |  |
|  | Net tax payable                                   | 4                                 |  |
|  | Interest and Fee Payable                          | 5                                 |  |
|  | Total tax, interest and Fee payable               | 6                                 |  |
|  | Taxes Paid  | 7                                 |  |
|  | (+)Tax Payable /(-)Refundable (6-7)               | 8                                 |  |
| Dividend Distribution Tax details  | Dividend Tax Payable                              | 9                                 |  |
|  | Interest Payable                                  | 10                                |  |
|  | Total Dividend tax and interest payable           | 11                                |  |
|  | Taxes Paid  | 12                                |  |
|  | (+)Tax Payable /(-)Refundable (11-12)             | 13                                |  |
| Accreted Income & Tax Detail   | Accreted Income as per section 115TD              | 14                                |  |
|  | Additional Tax payable u/s 115TD                  | 15                                |  |
|  | Interest payable u/s 115TE                        | 16                                |  |
|  | Additional Tax and interest payable               | 17                                |  |
|  | Tax and interest paid                             | 18                                |  |
|  | (+)Tax Payable /(-)Refundable (17-18)             | 19                                |  |
| Income Tax Return submitted electronically on DD-MM-YYYY 00:00:00 from IP address _____ and verified by _____ having PAN _____ on _____ using * paper ITR-Verification Form /Electronic Verification Code _____ generated through _____ mode |   |                                   |  |
| System Generated Barcode/QR Code   |   |                                   |  |

\* Strike of whichever is not applicable

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**