

Instructions for filling out FORM ITR-6

These instructions are guidelines for filling the particulars in Income-tax Return Form-6 for the Assessment Year 2019-20 relating to the Financial Year 2018-19. In case of any doubt, please refer to relevant provisions of the Income-tax Act, 1961 and the Income-tax Rules, 1962.

1. Assessment Year for which this Return Form is applicable

This Return Form is applicable for assessment year 2019-20 only i.e., it relates to income earned in Financial Year 2018-19.

2. Who is eligible to use this Return Form?

This Return Form can be used by a company other than a company which is required to file return in Form ITR-7.

3. Manner of filing this Return Form

This Return Form can be filed with the Income-tax Department electronically on the e-filing web portal of Income-tax Department (www.incometaxindiaefiling.gov.in) and verified by way of digital signature only.

Item by Item Instructions to fill up the Return Form

Part-A – General Information

Field Name	Instruction
PERSONAL INFORMATION	
Name	Enter the Name as per PAN card
PAN	Enter the PAN as in PAN card
Is there any change in the company's name? If yes, please furnish the old name	In case there has been a change in the name of company as compared to last year, please enter the old name of company in this column.
Corporate Identity Number (CIN) issued by MCA	Please enter the Corporate Identity Number (CIN) issued by MCA
Flat/ Door/ Block No.	Please furnish complete address of registered office or the corporate office of the company, mentioning the following details in respective columns:- (a) Flat or House Number (b) Name of the Premises or Building or Apartment or Village (c) Name of the Post office or Road or Street in which the office is situated (d) Name of area or locality in which the office is situated (e) Name of town or City or District in which the office is situated (f) Select the name of State and country from the
Name of Premises/ Building / Village	
Road/ Street/Post Office	
Area/ Locality	
Town/ City/ District	
State	
Country	
PIN Code/ Zip Code	

	dropdown menu (g) The PIN Code or the Zip Code of the Post Office.
Date of incorporation (DD/MM/YYYY)	Please enter the Date of incorporation, as mentioned in the certificate of incorporation of the company.
Date of commencement of business (DD/MM/YYYY)	Please enter the Date of commencement of business.
Type of company	Please indicate the type of company by ticking the applicable check-box:- <input type="checkbox"/> Domestic company <input type="checkbox"/> Foreign company Please refer to sub-clauses (22A) and (23A) respectively for definitions of the terms 'domestic company' and 'foreign company'.
If a public company write 6, and if private company write 7 (as defined in section 3 of The Companies Act)	Please specify whether you are a public company or a private company by mentioning the status code as indicated.
Office Phone Number with STD code/ Mobile No.1	Enter the office landline number with STD code, or enter PAN holder's mobile number. This will be used for official communication with the PAN holder.
Mobile No.2	Enter the mobile number of PAN holder or that of any other person, as an alternative number for communication.
Email Address (Self)	Enter the PAN holder's email address. This will be used for official communication with the PAN holder.
Email Address-2	Enter the Email Address of PAN holder or any other person, as an alternative email address for communication.
FILING STATUS	
Filed u/s	Please tick the applicable check box, indicating the section under which the return is being filed – (a) If filed voluntarily on or before the due date, tick '139(1)' (b) If filed voluntarily after the due date, tick '139(4)' (c) If this is a revised return, tick '139(5)' (d) If this is a modified return, filed in accordance with an Advanced Pricing Agreement (APA), tick '92CD' (e) If filed in pursuance to an order u/s 119(2)(b) condoning the delay, tick '119(2)(b)'
If revised/ defective/ modified then enter Receipt No. and Date of	If this is a revised return, or a return being filed in response to notice under section 139(9), or a modified return filed in accordance with an APA,

filing original return	please enter the acknowledgement number and date of filing of the original return.
Or Filed in response to notice u/s	In case the return is being filed in response to a statutory notice, please tick the applicable checkbox - (a) If filed in response to a notice u/s 139(9), tick '139(9)' (b) If filed in response to notice u/s 142(1), tick '142(1)' (c) If filed in response to notice u/s 148, tick '148' (d) If filed in response to notice u/s 153A, tick '153A' (e) If filed in response to notice u/s 153C, tick '153C'.
If filed in response to notice, please enter date of such notice or order	In case the return is being filed in response to a statutory notice, or in pursuance to an order under section 119(2)(b) condoning the delay, or in accordance with an APA u/s 92CD, please enter the unique number and date of the relevant statutory notice, or the date of condonation order or the date on which the Advanced Pricing Agreement was entered (<i>as applicable</i>).
Residential Status in India (Tick applicable option)	Please specify your residential status in India by ticking the applicable checkbox: <input type="checkbox"/> Resident. <input type="checkbox"/> Non Resident
Whether opting for section 115BA?	In case you are a 'domestic company', please specify the following by ticking the applicable check box:-
Whether total turnover/gross receipts in the previous year 2016-17 exceeds 250 crore rupees?	(a) whether you are opting for charging of tax @ 25% on total income computed as per provisions of section 115BA; (b) whether your total turnover in the previous 2016-17 exceeded Rs. 250 crore.
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)?	In case the company is resident in any country or specified territory outside India, please indicate whether any of the following two conditions are fulfilled, by ticking the applicable check box:- (a) whether Central Government has entered into an agreement with the Government of that country or specified territory u/s 90; or (b) whether Central Government has adopted and implemented an agreement between any specified association in India with any specified association in the specified territory outside India u/s 90A.
In the case of non-resident, is there a Permanent Establishment (PE) in India	If you are a non-resident, please specify whether you have a permanent establishment in India, by ticking the applicable checkbox: <input type="checkbox"/> Yes <input type="checkbox"/> No

Whether assessee is required to seek registration under any law for the time being in force relating to companies?	Please indicate whether you are required to seek registration under any law for the time being in force relating to companies, by ticking the applicable checkbox: <input type="checkbox"/> Yes <input type="checkbox"/> No
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	Please indicate whether financial statement of the company have been drawn up in compliance to the Indian Accounting Standards (Ind-AS) specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015, by ticking the applicable check-box. <input type="checkbox"/> Yes <input type="checkbox"/> No
Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange?	If you are located in IFSC and derives income solely in convertible foreign exchange, please tick the applicable checkbox: <input type="checkbox"/> Yes <input type="checkbox"/> No
Whether the assessee company is under liquidation	Please indicate the assessee company is undergoing liquidation proceedings during the previous year, by ticking the applicable check-box:- <input type="checkbox"/> Yes <input type="checkbox"/> No
Whether you are an FII/ FPI? Yes/No. If yes, please provide SEBI Regn. No.	In case you are registered with SEBI as a Foreign Institutional Investor (FII) or Foreign Portfolio Investor (FPI), tick 'Yes' and provide registration number allotted by SEBI. Else tick 'No'.
Whether the company is a producer company as defined in Sec.581A of Companies Act, 1956?	Please indicate whether you are a 'producer company' for the purposes of claim of deduction u/s 80PA, by ticking the applicable check-box:- <input type="checkbox"/> Yes <input type="checkbox"/> No Please refer to clause (l) of section 581A of the Companies Act, 1956 for definition of the term 'producer company'.
Whether this return is being filed by a representative assessee	Please tick the applicable check box. In case the return is being filed by a representative assessee, please furnish the following information:- (a) Name of the representative (b) Capacity of the representative (select from drop down list) (c) Address of the representative (d) PAN of the representative
Whether you are recognized as start up by DPIIT If yes, please provide start	In case you are a start-up, please indicate whether you are recognised as start-up by the Department for Promotion of Industry and Internal Trade (DPIIT), by ticking the applicable checkbox.

<p>up recognition number allotted by the DPIIT</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If yes, please mention the start-up recognition number allotted by the DPIIT in the relevant column.</p>
<p>Whether certificate from inter-ministerial board for certification is received?</p>	<p>In case you are a start-up, please indicate whether certificate for the purposes of section 80-IAC has been received from the Inter-Ministerial Board of Certification, by ticking the applicable check-box.</p>
<p>If yes, provide the certification number</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If yes, please mention the certification number in the relevant column.</p>
<p>Whether declaration in Form-2 in accordance with para 5 of DPIIT notification dated 19/02/2019 has been filed before filing of the return?</p>	<p>In case you are a start-up, please indicate whether you have filed declaration in Form-2 with the Department for Promotion of Industry and Internal Trade (DPIIT), for seeking exemption from the provisions of section 56(2)(viib) of the Income-tax Act, before filing of return of income, by ticking the applicable checkbox.</p>
<p>If yes, provide date of filing Form-2</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If yes, please mention the date of filing Form-2 before the DPIIT.</p>
<p>AUDIT INFORMATION</p>	
<p>Whether liable to maintain accounts as per section 44AA?</p>	<p>Please indicate whether you are liable to maintain books of accounts and other documents u/s 44AA necessary for computation of total income in accordance with the provisions of the Income-tax Act by ticking the applicable checkbox:</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>Whether liable for audit under section 44AB?</p>	<p>Please indicate whether you are liable to get your accounts audited by an accountant and furnish the report of audit u/s 44AB by ticking the applicable checkbox:</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>If (b) is Yes, whether the accounts have been audited by an accountant? If Yes, furnish the following information below</p>	<p>In case you are liable for audit, please indicate whether the accounts have been audited by an accountant and furnish the following details of audit-</p> <p>(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</p>

	<p>(6) Permanent Account Number (PAN) of the proprietorship/ firm (7) Date of report of the audit</p>
<p>Are you liable for Audit u/s 92E?</p>	<p>In case you have entered into an international transaction or specified domestic transaction during the previous year, please tick 'Yes' and mention date of furnishing the audit report u/s 92E. Else, tick 'No'.</p>
<p>Date of furnishing audit report? DD/MM/YYYY</p>	
<p>If liable to furnish other audit report, mention the date of furnishing the audit report? (DD/MM/YY)</p>	<p>In case you are liable to furnish an audit report under any other provision of the Income-tax Act, please select the relevant clause and section from the given list and mention the date of furnishing such audit report.</p> <p><u>List of some of the provisions mandating audit report :-</u></p> <ol style="list-style-type: none"> 1. 10AA 2. 33AB 3. 33ABA 4. 44DA 5. 50B 6. 80-IA 7. 80-IAB 8. 80-IB 9. 80-IC 10. 80-ID 11. 80JJAA 12. 80LA 13. 115JB 14. Any other (<i>please specify</i>)
<p>Mention the Act, section and date of furnishing the audit report under any Act other than the Income-tax Act</p>	<p>In case your accounts are required to be audited under any other law (<i>other than Income-tax Act</i>), please specify the relevant provision mandating the audit, and mention the date of furnishing such audit report.</p> <p><u>List of other laws mandating audit:-</u></p> <ol style="list-style-type: none"> 1 Banking Regulation Act, 1949 2 Central Excise Act, 1944 3 Central Sales Tax Act, 1956 4 Central Goods and Services Tax Act, 2017 5 Charitable And Religious Trusts Act, 1920 6 Companies Act, 2013 7 Electricity Act, 2003 8 Employees Provident Fund and Miscellaneous Provisions Act, 1952 9 Foreign Exchange Management Act, 1999 10 Government Superannuation Fund Act, 1956 11 Indian Trusts Act, 1882 12 Integrated Goods and Services Tax Act, 2017 13 Limited Liability Partnership Act, 2008

	<p>14 Payment of Gratuity Act, 1972 15 SEBI Act, 1992 16 Securities Contract (Regulation) Act, 1956 17 State Goods and Services Tax Act, 2017 18 Union Territories Goods and Services Tax Act, 2017 19 Any other law (<i>please enter details in text box</i>)</p>
HOLDING STATUS	
Nature of company	<p>Please indicate the holding status of the company by selecting the appropriate code from the drop-down list:-</p> <ul style="list-style-type: none"> ➤ If you are a holding company, select '1' ➤ If you are a subsidiary company, select '2' ➤ If you are both a holding and subsidiary company, select '3' ➤ In any other case, select '4'
Details of holding company	<p>In case you are a subsidiary company, please mention following details in respect of your holding company in the given table:-</p> <ol style="list-style-type: none"> 1. PAN 2. Name 3. Address 4. Percentage of your shares held by the holding company
Details of subsidiary company	<p>In case you are a holding company, please provide following details in respect of your subsidiary companies in the given table:-</p> <ol style="list-style-type: none"> 1. PAN 2. Name 3. Address 4. Percentage of shares of the subsidiary company held by you
BUSINESS ORGANISATION	
In case there was a business reorganization such as amalgamation or demerger during the previous year, please provide the details thereof in the relevant column.	
In case of amalgamating company, mention the details of amalgamated company	<p>In case of an amalgamation, please provide the following details of the amalgamated company, or the amalgamating company, as applicable, in the given table:-</p> <ol style="list-style-type: none"> 1. PAN 2. Name 3. Address 4. Date of amalgamation
In case of amalgamated company, mention the details of amalgamating company	
In case of demerged company, mention the details of resulting company	<p>In case of a demerger, please provide the following details of the demerged company, or the resulting company, as applicable, in the given table:-</p> <ol style="list-style-type: none"> 1. PAN 2. Name 3. Address 4. Date of demerger
In case of resulting company, mention the details of demerged company	

KEY PERSONS	
Particulars of key persons	Please provide following particulars of key persons [i.e. the Managing Director, Directors, Secretary and Principal officer(s)] who have held the office during the previous year in the given table:- 1. Name 2. Designation 3. Residential address 4. PAN 5. In case of Director, DIN issued by MCA
SHAREHOLDERS INFORMATION	
Particulars of major shareholders	Please provide following particulars of major shareholders [i.e. beneficial owners of shares holding not less than 10% of voting power] at any time during the previous year in the given table:- 1. Name and address 2. Percentage of shareholding 3. PAN
OWNERSHIP INFORMATION	
In case of unlisted company, particulars of ultimate beneficial owners	Please provide following particulars of natural persons who were ultimate beneficial owners, directly or indirectly, of shares holding not less than 10% of voting power at any time during the previous year, in the given table:- 1. Name 2. Address 3. Percentage of shareholding 4. PAN
In case of Foreign company, please furnish the details of immediate parent company	In case you are a foreign company, please provide following particulars in respect of your immediate parent company and the ultimate parent company in the given table:- 1. Name 2. Address 3. Country of residence 4. PAN (if allotted) 5. 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	
NATURE OF COMPANY	
Please specify the nature of company in columns (1) to (8) by ticking the applicable check-box.	
Whether a public sector company as defined in section 2(36A) of the Income-tax Act	Please indicate whether you are a public sector company as defined in section 2(36A), by ticking the applicable check-box: <input type="checkbox"/> Yes <input type="checkbox"/> No
Whether a company owned by the Reserve Bank of India	Please indicate whether you are a company owned by the Reserve Bank of India, by ticking the applicable check-box: <input type="checkbox"/> Yes

	<input type="checkbox"/> No
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	Please indicate whether you are 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, by ticking the applicable check-box: <input type="checkbox"/> Yes <input type="checkbox"/> No
Whether a banking company as defined in clause (c) of section 5 of the Banking Regulation Act,1949	Please indicate whether you are a banking company as defined in clause (c) of section 5 of the Banking Regulation Act,1949, by ticking the applicable check-box: <input type="checkbox"/> Yes <input type="checkbox"/> No
Whether a scheduled Bank being a bank included in the Second Schedule to the Reserve Bank of India Act	Please indicate whether you are a scheduled Bank being a bank included in the Second Schedule to the Reserve Bank of India Act, by ticking the applicable check-box: <input type="checkbox"/> Yes <input type="checkbox"/> No
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)	Please indicate whether you are 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), by ticking the applicable check-box: <input type="checkbox"/> Yes <input type="checkbox"/> No
Whether a company being a non-banking Financial Institution	Please indicate whether you are a company being a non-banking Financial Institution, by ticking the applicable check-box: <input type="checkbox"/> Yes <input type="checkbox"/> No
Whether the company is unlisted? If yes, please ensure to fill up the Schedule SH-1 and Schedule AL-1	Please indicate whether you are a unlisted company, by ticking the applicable check-box: <input type="checkbox"/> Yes <input type="checkbox"/> No If 'Yes', please provide details of shareholding in Schedule SH-1 and details of assets and liabilities in Schedule AL-1.

Nature of Business

Please enter the name of business, business Code and description of business. The applicable business code can be selected from the list provided at the end of this instruction. If you were engaged in more than one business or profession during the previous year, indicate the three main activities or products.

However, in case you are declaring income from business or profession on presumptive basis, please fill up the details of nature of business at column 61 of Part A- P&L, or column 63 of Part A-P&L- Ind AS (as applicable) instead of this column.

PART A – BS (Item No. I and II)

In this part, please fill up the details of the Balance Sheet items as on 31st March, 2019, or as on the date of amalgamation, as per the given format, in respect of the business or profession carried out during the financial year 2018-19.

The reported figures of the balance sheet should match with the audited balance sheet, in case the accounts were required to be audited. Any other activity not being accounted in the books of accounts of business or profession, need not be included in this balance sheet.

The details of related parties referred to in the Balance Sheet should be filled up as per Schedule III of the Companies Act, 2013.

PART A – BS – Ind AS (Item No. I, II and III)

This balance sheet should be filled up in case you are a company whose financial statements are drawn up in compliance to the Indian Accounting Standards (Ind AS) specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015.

In this part, please fill up the details of the Balance Sheet items as on 31st March, 2019, or as on the date of amalgamation, as per the given format, in respect of the business or profession carried out during the financial year 2018-19.

The reported figures of the balance sheet should match with the audited balance sheet, in case the accounts were required to be audited. Any other activity not being accounted in the books of accounts of business or profession, need not be included in this balance sheet.

The details of related parties referred to in the Balance Sheet should be filled up as per Schedule III of the Companies Act, 2013.

However, in case you were not required to maintain regular books of account of the business or profession, please fill up only the summary details sought at item No. III (*No Account Case*) of this part and leave out other items.

Part A - Manufacturing Account (Item No. 1 to 3)

In this part, please fill up the details of Manufacturing Account for the financial year 2018-19 such as the opening inventory, purchases, direct wages, direct expenses, factory overheads and closing stock. At item No. 3 of this part, the cost of goods produced is computed on the basis of figures reported for opening inventory etc. which is then transferred to item No. 11 of trading account.

However, in case you were not required to maintain regular books of account of the business or profession, please fill up only the details sought at item No. 61 or 62 of Part A – P&L, whichever is applicable, and leave out this part.

Part A-Trading Account (Item No. 4 to 12b)

In this part, please fill up the details of Trading Account for the financial year 2018-19 such as Sales/Gross receipts of business/profession, duties, taxes and cess etc. in respect of supplies, closing stock and opening stock of finished goods, purchases, direct expenses, duties/taxes etc. in respect of purchases. At item No. 12 of this part, the gross profit from business/profession is computed on the basis of figures reported for sales etc. which is then transferred to item No. 13 of profit and loss account.

In case you are engaged in intra-day trading activity during the year, please fill up the summary details in respect of such activity at column 12a and 12b viz. turnover and income.

However, in case you were not required to maintain regular books of account of the business or profession, please fill up only the details sought at item No. 61 or 62 of Part A – P&L, whichever is applicable, and leave out this part.

Part A - P& L (Item No. 13 to 60)

In this part, please fill up the details of the profit and loss account for the financial year 2018-19 as per the given format, in respect of the business or profession carried out during the financial year 2018-19.

In case you were required to maintain regular books of accounts for the business or profession, please fill up details at item No. 13 to 60.

In case you are not required to maintain regular books of accounts, please fill up details at item No. 61 or 62 of this part, whichever is applicable, and leave out other items.

The reported figures of the profit and loss account should match with the audited profit and loss account, in case the accounts were required to be audited. Any other activity not being accounted in the books of accounts of business or profession need not be included in this profit and loss account.

Part A - P& L (Item No. 61)

Please fill up item No. 61 only in case you are declaring income from business of plying, hiring or leasing of goods carriages on presumptive basis as per section 44AE. Please also ensure that the receipts/income from such business activity should not be included in the business or profession being reported at item Nos. 1 to 60.

In the first table, please enter the name of business, business code and description of business. The applicable business code can be selected from the list provided at the end of this instruction.

In the second table at column 61(i), please enter the details of registration No., ownership, tonnage capacity, period of ownership and presumptive income in respect of each goods carriage in the respective column. These details are to be furnished separately for each goods carriage owned during the year, in separate rows, upto a maximum number of ten vehicles.

In the column on ownership [*column No. (2)*], please indicate whether the goods carriage was engaged for plying, hiring or leasing by the assessee. In the column on period of ownership [*column No. (4)*], please mention the number of months for which the goods carriage was engaged in plying, hiring or leasing by the assessee.

The total presumptive income from the business of goods carriages should be reported at column 61(ii), which is the aggregate amount of presumptive incomes from each goods carriage reported at column (5) of the second table.

In case you have actually earned income at the rates higher than the specified rate per vehicle per month, please note that you have to declare income at such higher rate.

However, if the income being declared is less than the specified rates per vehicle, or number of vehicles exceeds ten at any time during the year, it is mandatory to maintain books of accounts and get the same audited under section 44AB. In such case, the details of tax audit have to be mentioned in Part-A (General) - Audit information and the details of income etc. have to be reported in the regular columns i.e. item No. 1 to 60.

Part A - P& L (Item No. 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, please fill up the summary details in respect of such activity at column 62 viz. gross receipts/ turnover and net profit.

Part A - Manufacturing Account Ind-AS (Item No. 1 to 3)

This manufacturing account should be filled up in case you are a company whose financial statements are drawn up in compliance to the Indian Accounting Standards (Ind AS) specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015.

In this part, please fill up the details of Manufacturing Account for the financial year 2018-19 such as the opening inventory, purchases, direct wages, direct expenses, factory overheads and closing stock. At item No. 3 of this part, the cost of goods produced is computed on the basis of figures reported for opening inventory etc. which is then transferred to item No. 11 of trading account.

However, in case you were not required to maintain regular books of account of the business or profession, please fill up only the details sought at item No. 63 or 64 of Part A – P&L, whichever is applicable, and leave out this part.

Part A-Trading Account Ind-AS (Item No. 4 to 12b)

This trading account should be filled up in case you are a company whose financial statements are drawn up in compliance to the Indian Accounting Standards (Ind AS) specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015.

In this part, please fill up the details of Trading Account for the financial year 2018-19 such as Sales/Gross receipts of business/profession, duties, taxes and cess etc. in respect of supplies, closing stock and opening stock of finished goods, purchases, direct expenses, duties/taxes etc. in respect of purchases. At item No. 12 of this part, the gross profit from business/profession is computed on the basis of figures reported for sales etc. which is then transferred to item No. 13 of profit and loss account.

In case you are engaged in intra-day trading activity during the year, please fill up the summary details in respect of such activity at column 12a and 12b viz. turnover and income.

However, in case you were not required to maintain regular books of account of the business or profession, please fill up only the details sought at item No. 63 or 64 of Part A – P&L, whichever is applicable, and leave out this part.

Part A - P & L Ind-AS (Item No. 13 to 62)

This profit and loss account should be filled up in case you are a company whose financial statements are drawn up in compliance to the Indian Accounting Standards (Ind AS) specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015.

In this part, please fill up the details of the profit and loss account for the financial year 2018-19 as per the given format, in respect of the business or profession carried out during the financial year 2018-19.

In case you were required to maintain regular books of accounts for the business or profession, please fill up details at item No. 13 to 62.

In case you are not required to maintain regular books of accounts, please fill up details at item No. 63 or 64 of this part, whichever is applicable, and leave out other items.

The reported figures of the profit and loss account should match with the audited profit and loss account, in case the accounts were required to be audited. Any other activity not being accounted in the books of accounts of business or profession need not be included in this profit and loss account.

Part A - P & L Ind-AS (Item No. 63)

Please fill up item No. 63 only in case you are declaring income from business of plying, hiring or leasing of goods carriages on presumptive basis as per section 44AE. Please also ensure that the receipts/income from such business

activity should not be included in the business or profession being reported at item Nos. 1 to 62.

In the first table, please enter the name of business, business code and description of business. The applicable business code can be selected from the list provided at the end of this instruction.

In the second table at column 63(i), please enter the details of registration No., ownership, tonnage capacity, period of ownership and presumptive income in respect of each goods carriage in the respective column. These details are to be furnished separately for each goods carriage owned during the year, in separate rows, upto a maximum number of ten vehicles.

In the column on ownership [*column No. (2)*], please indicate whether the goods carriage was engaged for plying, hiring or leasing by the assessee. In the column on period of ownership [*column No. (4)*], please mention the number of months for which the goods carriage was engaged in plying, hiring or leasing by the assessee.

The total presumptive income from the business of goods carriages should be reported at column 63(ii), which is the aggregate amount of presumptive incomes from each goods carriage reported at column (5) of the second table.

In case you have actually earned income at the rates higher than the specified rate per vehicle per month, please note that you have to declare income at such higher rate.

However, if the income being declared is less than the specified rates per vehicle, or number of vehicles exceeds ten at any time during the year, it is mandatory to maintain books of accounts and get the same audited under section 44AB. In such case, the details of tax audit have to be mentioned in Part-A (General) - Audit information and the details of income etc. have to be reported in the regular columns i.e. item No. 1 to 62.

Part A - P & L Ind-AS (Item No. 64)

Please fill up item No. 64, where books of account for business or profession other than business or profession covered u/s 44AE are not maintained.

In column (i), the details for assessee carrying on business viz. gross receipts/ turnover, gross profit etc. should be filled.

In column (ii), the details for assessee carrying on profession viz. gross receipts, gross profit etc. should be filled.

PART A- OI (Other Information)

In case the books of accounts of the proprietary business or profession were required to be audited under section 44AB, it is mandatory to fill up the information sought at various items (*item No. 1 to 16*) of this part. Otherwise, please fill up the information at items which are applicable.

Further, the figures mentioned against those items which are also required to be reported in the tax audit u/s 44AB should match with the information given in the tax audit report.

PART A- QD (Quantitative Details)

In Part A-QD, the quantitative details of trading and manufacturing account are required to be furnished in respect of principal items.

In case the books of accounts of the proprietary business or profession were required to be audited under section 44AB, it is mandatory to fill up the information sought at various items of this part.

In case of a trading concern, please fill up the quantitative details of opening stock, purchase and sales during the year and closing stock for principal items.

In case of a manufacturing concern, please fill up the quantitative details of main items of raw materials (*viz. opening stock; purchase, consumption and sales during the year; closing stock & yield of finished products*) and quantitative details of main items of finished products and by-products (*viz. opening stock; purchase, manufacturing and sales during the year; closing stock*).

PART A- OL (Receipt and payment account of company under liquidation)

Please fill up this part only in case of company under liquidation. The details of opening and closing balances of receipts and payments shall also be filled in requisite columns.

Schedule HP- Details of Income from House Property

Please indicate ownership of the house property, income from which is being reported in this Schedule, by selecting from the list in the drop down menu – Self/ Deemed Owner	
Field Name	Instruction
Address of property	Please enter the complete address of the property including name of town or city, State and Pin code/Zip code. The name of State has to be selected from the drop down list.
Town/City	
State	
Pin code/ Zip code	
Is the property co-owned	Please state whether the property is co-owned by you along with other owners by ticking the applicable checkbox - <input type="checkbox"/> Yes <input type="checkbox"/> No
Assessee's percentage of share in the Property	If yes, please specify your percentage share in the property in the given box.
Name of Co-owners	If yes, please specify the name, PAN and respective percentage shares of other co-owners of the property. Please add rows as necessary.
PAN of Co-owner(s)	
Percentage share of the co-owners in property	

Type of House property		Please tick the applicable check box, indicating the usage of the house property during the previous year- (a) If the house property, or part thereof, was actually let out during whole or part of the year, tick 'Let Out' (b) If the house property, or part thereof, is deemed to be let out u/s 23(4), tick 'Deemed Let Out'.
Name(s) of Tenant		If the property was actually let out during the year or part of the year, please mention name, PAN and TAN of the tenant(s). Furnishing of PAN of tenant is mandatory if tax has been deducted at source u/s 194-IB. Furnishing of TAN of tenant is mandatory if tax has been deducted at source u/s 194-I.
PAN of Tenant(s)		
PAN/TAN of Tenant(s)		
1a	Gross rent received/receivable/ letable value during the year	If the house property is actually let out, please enter the amount of actual rent received or receivable in respect of the property during the year. Otherwise, enter the amount for which the property might reasonably be expected to let during the year.
1b	The amount of rent which cannot be realised	Please enter the amount of rent, out of the Gross rent receivable, which cannot be realised by the owner and has become irrecoverable. [<i>Please refer Rule 4 and Explanation below sub-section (1) of section 23</i>]
1c	Tax paid to local authorities	Please enter the amount of tax on house property which has been actually paid during the year, to local authorities such as municipal taxes paid etc.
1d	Total (1b + 1c)	This is an auto-populated field representing the aggregate of unrealised rent [<i>1b</i>] and taxes paid to local authorities [<i>1c</i>].
1e	Annual Value (1a–1d)	This is an auto-populated field representing the amount of Gross rent [<i>1a</i>] as reduced by amounts deductible therefrom for computing annual value [<i>1d</i>]. In case of self-occupied property, this field shall be taken as nil.
1f	Annual value of the property owned	Please compute the annual value of the share of property which is owned by you, by multiplying the annual value arrived at column (1e) with your percentage share in the property.
1g	30% of 1f	Please enter 30% of Annual Value of your share of your property.
1h	Interest payable on borrowed capital	In case the property has been acquired/ constructed/ repaired/ renewed/ reconstructed with borrowed capital, please enter the actual amount of interest payable on such borrowed capital. In case the house property is 'self-occupied' as per provisions of section 23(2), the amount of interest payable on borrowed capital shall be restricted to

		Rs. 2 lakh or 30 thousand, as the case may be.
1i	Total (1g + 1h)	This is an auto-populated field representing the aggregate of amounts deductible u/s 24 under the head 'house property', namely, 30% of annual value [1g] and interest payable on borrowed capital [1h].
1j	Arrears/Unrealized rent received during the year less 30%	In case arrears of rent have been received, or unrealised rent has been realised subsequently from a tenant in respect of the house property, during the year, please enter the amount of arrears/unrealized rent so received, after reducing a sum equal to 30% of the arrears/unrealised rent.
1k	Income from house property 1 (1f-1i+1j)	This is an auto-populated field representing the net income from house property which is computed as annual value [1f] as reduced by total amounts deductible u/s 24 [1i] and as increased by arrears of rent etc. [1j]
Please fill up all the details above separately for each property owned or co-owned by you during the year income from which is assessable under the head 'house property' and compute net income from each house property separately.		
2	Income from house property 2 (2f-2i+2j)	This represents income from house property-2 which is computed in a similar manner as given at item No. 1 above.
3	Pass through income, if any	The details of pass through income from business trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI. If any amount of pass through income reported therein is of the nature of house property income, the same has to be reported at this column in the Schedule HP for including the same in head-wise computation.
4	Income under the head "Income from house property"	This is an auto-populated field representing the aggregate of net incomes from all house properties owned during the year [1k + 2k +] and also the pass through income of the nature of house property [3].

Schedule BP – Computation of income from business or profession

In this Schedule, income under the head 'Profits and gains of business or profession' is computed starting from the net profit before taxes arrived at in the profit and loss account which is appearing at item No. 53 and item No. 61(iii) of Part A-P&L, or in case of Ind-AS companies, at item No. 55 and item No. 63(iii) of Part A-P&L – Ind-AS.

In case any amount is reduced from credit side of profit and loss account to be shown under any other head of income, please ensure that the same is correctly reported in the corresponding head of income.

In case any amount is reduced from credit side of profit and loss account

being exempt income, please ensure that the same is correctly reported in the schedule of exempt income.

Thereafter, profits or incomes of the following nature, which are included in the above net profit are deducted therefrom for separate consideration:-

- Profit from speculative businesses
- Profit from specified businesses u/s 35AD
- Income credited to P&L which is to be considered under other heads
- Incomes chargeable at special rates
- Profits from business or profession computed on presumptive basis
- Incomes credited to P&L which is exempt
- Income from activities which are covered under Rule 7, 7A, 7B and 8

Expenses debited to the P&L account relating to the above categories of income are added back along with book depreciation and amortization. The depreciation admissible as per the provisions of the Income-tax Act is deducted to arrive at profit after adjustment of depreciation at item No. 13.

Item No.13 to item No. 19, list various disallowances of expenses debited to the P&L account whereas item No. 20 to 25 provide for additions of deemed incomes under various provisions. Out of these, item No. 23 is the residual column for entering any other type of income to be added. Any other income which is not included in the P&L account such as salary, commission, bonus or interest earned by the individual/HUF from any firm as a partner, should be separately reported at item No. 24. The aggregate amount of additions and disallowances are captured as an auto-filled figure at item No. 26.

Further, item No. 27 to item No. 33 provide for deductions allowable under various provisions. Out of these, item No. 32 is a residual column for entering any other amount allowable as deduction. The aggregate amount of deductions allowable are captured as an auto-filled figure at item No. 35.

The net business income is computed at item No. 36, after adding the aggregate amount of additions and disallowances (*item No. 26*) to the adjusted profit and loss (*item No. 13*) and reducing the permissible deductions therefrom (*item No. 35*).

The profits and gains from business and profession computed as per special provisions on presumptive basis are reported separately at item No. 37. Profits in respect of each such activity should be reported as a separate line item.

The total net profit from business or profession is computed at item No. 38 as aggregate of net business income (item No. 34) and profits computed on presumptive basis (item No. 37).

In a case where income from activities covered under Rule 7, 7A, 7B and 8 is included in the P&L account, the break-up of deemed business income chargeable under these rules and business income chargeable other than these rules is required to be mentioned at item No. 39. In such a case, balance of income deemed as agricultural income should be reported at item No. 39.

In any other case, only the figure of net profit from business or profession computed at item No. 38 should be reported at item No. 39.

Part B of this Schedule provides for separate computation of income from speculative business, in case any profit from speculative business was included in the P&L account.

Part C of this Schedule provides for computation of income from specified business u/s 35AD, in case any profit from specified business was included in the P&L account.

The total income chargeable under the head 'profits and gains from business and profession' is computed at Part D of this Schedule, as aggregate of net profit from business or profession other than specified business or speculative business (*item No. A39*), income from speculative business (*item No. B44*) and income from specified business (*item No. C50*).

Part E of this Schedule provides for intra-head set off of normal business losses with incomes from specified business or speculative business during the current year. Losses from specified businesses or speculative businesses, if any, are not allowed to be set off against normal business income.

Schedule DPM

Schedule DPM provides for computation of depreciation admissible under the Income-tax Act for the year in respect of plant and machinery. This does not include plant and machinery on which full capital expenditure is allowable.

Schedule DOA

Schedule DOA provides for computation of depreciation admissible under the Income-tax Act for the year in respect of other category of assets - land, building, furniture and fittings, intangible assets and ships. This does not include assets on which full capital expenditure is allowable.

Schedule DEP

Schedule DEP contains a summary of depreciation admissible under the Income-tax Act for the year in respect of all category of assets – plant and machinery, land, building, furniture and fittings, intangible assets and ships. This does not include assets on which full capital expenditure is allowable. The figures in this Schedule are taken as computed in the relevant column (s) of Schedule DPM and Schedule DOA.

Schedule DCG

Schedule DCG contains a summary of deemed short-term capital gains on sale of depreciable assets during the year as per the Income-tax Act under various category of assets - plant and machinery, land, building, furniture and fittings, intangible assets and ships. The figures in this Schedule are taken as computed in the relevant column (s) of Schedule DPM and Schedule DOA.

Schedule ESR

Schedule ESR captures the details of expenditure on scientific research etc. referred to in section 35, expenditure on agricultural extension project referred to in section 35CCC and expenditure on skilled development project referred to in section 35CCD. The amounts of specified nature debited to the P&L account, if any, should be reported in column (2) of the Schedule. Out of this, the amount which is eligible for deduction under the relevant provision i.e. section 35, section 35CCC or section 35CCD should be reported in column (3).

Further, in case any deduction has been claimed on account of donations to research associations etc., the name, address and PAN of donee and the mode of donation paid should be provided as per Schedule RA.

Schedule CG – Capital Gains

Capital gains arising from sale/transfer of different types of capital assets have been segregated. In a case where capital gains arises from sale or transfer of more than one capital asset, which are of same type, please make a consolidated computation of capital gains in respect of all such capital assets of same type.

However, in case of long term capital gains (LTCG) arising on sale of equity shares in a company or unit of equity oriented fund or unit of business trust on which STT is paid, computation of capital gains should be made as per item No. B5 (in case of residents) or item No. B8 (in case of non-residents). Please note that separate computation of capital gains should be made for each scrip or units of mutual fund sold during the year. The net capital gains arising on sale of individual scrips should be aggregated. Thereafter, tax shall be charged at a flat rate of 10% on the aggregate LTCG, as reduced by Rupees One lakh, for the purpose of tax computation.

Part A of this Schedule provides for computation of short-term capital gains (STCG) from sale of different types of capital assets. Out of this, item No. A4 and A5 are applicable only for non-residents.

Part B of this Schedule provides for computation of long-term capital gains (LTCG) from sale of different types of capital assets. Out of this, item No. B6, B7 and B8 are applicable only for non-residents.

STCG/LTCG on sale of immovable property, if any, should be reported at item No. A1/B1. It is mandatory to disclose the details of immovable property, name and PAN of the buyer etc. as per the given table. These details should be furnished separately for each immovable property transferred during the year.

The details of pass through income from business trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI. In case any amount of pass through income reported therein is of the nature of short-term capital gain, the same has to be reported at item No. A8 of this Schedule. Further, in case any amount of pass through income reported therein is of the nature of long-term capital gain, the same has to be reported at item No. B11 of this Schedule.

Part C of this Schedule computes the total of short-term capital gain (*item No. A10*) and long-term capital gain (*item No. B13*). In case the total amount of long-term capital gain at item No. B13 is a loss figure, the same shall not be allowed to be set off against short-term capital gains. In such a case, the figure at item No. B13 should be taken as Nil and only the figure of item No. A10 should be taken as item C.

Deductions can be claimed in respect of capital gains subject to fulfillment of prescribed conditions under sections 54D or 54EC or 54G or 54GA. Some of these deductions are available only against long-term capital gains. In case any deduction is claimed against any type of capital gains, the details of such claim have to be furnished as per part D of this Schedule.

Part E of this Schedule provides for intra-head set off of current year capital losses with current year capital gains. The Schedule separates different category of capital gains (long-term and short-term) into different baskets according to rate at which the same is chargeable to tax. The applicable rate implies the rate of tax at which the normal income of the assessee is otherwise taxable. The DTAA rate refers to the special rate at which the short-term capital gains or long-term capital gains is chargeable to tax in accordance with the relevant article of the Double Taxation Avoidance Agreement (DTAA) of India with another country.

The figures in column 1 list out the categories of capital gains against which capital losses of the current year can be set off. Similarly, figures in row 'i' provides for different categories of capital losses of the current year which can be set off against capital gains in column 1. The figures in row 'i' and column '1' are derived from addition of figures computed at relevant items of Schedule CG as indicated. Thus, $(A3e^*+A4a^*+A8a^*)$ is addition of short-term capital gains reported at items Nos. A3e, A4a and A8a as reduced by the amount of short-term capital gains not chargeable to tax or chargeable to tax at DTAA rates which is included therein. Further, if $(A3e^*+A4a^*+A8a^*)$ represents a negative figure it should be filled in cell '2i' and if it is a positive figure it should be filled in cell '1ii'. The assessee may set off the capital loss of row 'i' with any category of capital gains in column '1' except that the long-term capital loss can only be adjusted with any long-term capital gains only. The amount of capital loss set off has to be entered into in the relevant rows of columns 2 to 8. The capital gains of current year remaining after intra-head set off is computed in column 9, which is then taken to Schedule CYLA for computing inter-head set off of current year losses. The remaining capital loss of current year is computed in row (x) which is taken to Schedule CFL for reporting of losses to be carried forward to future years.

In Part F of this Schedule, please report the quarter-wise details of accrual or receipt of incomes under the head 'capital gains' as per the table given.

The details of accrual or receipt have to be furnished separately for short-term capital gains (STCG) taxable at different rates and long-term capital gains (LTCG) taxable at different rates, for all quarters. The amounts of STCG and LTCG, in respect of which a quarter-wise break-up is required to be furnished, should be taken as computed in column 5 of Schedule BFLA, i.e. capital gains remaining after set-off of current year losses and brought forward losses.

For computing long-term capital gain, cost of acquisition and cost of improvement may be indexed, if required, on the basis of following cost inflation index notified by the Central Government for this purpose.

Sl.No.	Financial Year	Cost Inflation Index
1.	2001-02	100
2.	2002-03	105
3.	2003-04	109
4.	2004-05	113
5.	2005-06	117
6.	2006-07	122
7.	2007-08	129
8.	2008-09	137
9.	2009-10	148
10.	2010-11	167
11.	2011-12	184
12.	2012-13	200
13.	2013-14	220
14.	2014-15	240
15.	2015-16	254
16.	2016-17	264
17.	2017-18	272
18.	2018-19	280

Schedule-OS - Income from other sources

Sl.No	Field Name	Instruction
1	Gross income chargeable to tax at normal applicable rates	Please enter the gross amount of income from other sources which are chargeable to tax at normal applicable rates. This is an auto-populated field representing the aggregate of figures reported at column 1a, 1b, 1c, 1d and 1e below.
1a	Dividends, Gross	Please enter the amount of gross dividend income which is chargeable to tax at normal applicable rates.
1b	Interest, Gross	Please enter the gross amount of interest income which is chargeable to tax at normal applicable rates. Please indicate break-up of interest income from separate sources such as interest from savings bank account, interest on deposits with banks, post office or co-operative society, interest on income-tax refund, any pass through income in the nature of interest or any other interest income.
1c	Rental income from machinery, plants, buildings etc., Gross	Please enter the gross amount of rental income from letting of machinery, plants, furniture or buildings belonging to assessee which is chargeable under the head 'income from other sources' under sections 56(2)(ii)

		or 56(2)(iii).
1d	Income of the nature referred to in section 56(2)(x) which is chargeable to tax	Please enter the total amount of income of the nature referred to in section 56(2)(x) which is chargeable to tax at normal applicable rates. This is an auto-populated field representing the aggregate of figures reported at column di, dii, diii, div and dv below.
1di	Aggregate value of sum of money received without consideration	Please enter the aggregate value of any sum of money received without consideration, in case the aggregate value exceeds Rs. 50,000/-.
1dii	In case immovable property is received without consideration, stamp duty value of property	Please enter the stamp duty value of property received without consideration, in case the stamp duty value exceeds Rs. 50,000/-.
1diii	In case immovable property is received for inadequate consideration, stamp duty value of property in excess of such consideration	Please enter the stamp duty value of property in excess of consideration, in case the stamp duty value exceeds the consideration by more than Rs. 50,000/- or 5% of the consideration, whichever is higher.
1div	In case any other property is received without consideration, fair market value of property	Please enter the aggregate Fair Market Value (FMV) of the property received without consideration, in case FMV exceeds Rs. 50,000/-.
1dv	In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration	Please enter the aggregate Fair Market Value (FMV) of the property in excess of the consideration, in case the FMV exceeds the consideration by more than Rs. 50,000/-.
2	Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e+2f relating to 1)	<p>Please enter the gross amount of income from other sources which is chargeable to tax at special rates such as winning from lotteries, income chargeable u/s 115BBE etc. This is an auto-populated field representing the aggregate of figures reported at column 2a, 2b, 2c, 2d, 2e and 2f below.</p> <p>Please ensure that these incomes are also reported in Schedule SI (Income chargeable to tax at special rates) for proper computation of tax liability.</p>
2a	Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB	Please report in this column, any income by way of winnings from any lottery or crossword puzzle or race including horse race or card game and other game of any sort or gambling or betting of any form or nature which is chargeable at special rates u/s 115BB.
2b	Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)	Please report in this column, aggregate of incomes of the nature referred to in section 115BBE which are chargeable at special rates as prescribed therein. This is an auto-populated field representing the aggregate of figures reported at columns 2bi, 2bii, 2biii,

		2biv, 2bv and 2bvi below.
2bi	Cash credits u/s 68	Please report in this column any sum in the nature of unexplained cash credit, deemed as income of the year u/s 68.
2bii	Unexplained investments u/s 69	Please report in this column any unexplained investment which is not recorded in the books of accounts, deemed as income of the year u/s 69.
2biii	Unexplained money etc. u/s 69A	Please report in this column any unexplained money, bullion, jewellery or other valuable article which is not recorded in the books of accounts, deemed as income of the year u/s 69A.
2biv	Undisclosed investments etc. u/s 69B	Please report in this column any unexplained investment or any bullion, jewellery or other valuable article which is not fully recorded in the books of accounts, deemed as income of the year u/s 69B.
2bv	Unexplained expenditure etc. u/s 69C	Please report in this column, any unexplained expenditure or part thereof, deemed as income of the year u/s 69C.
2bvi	Amount borrowed or repaid on hundi u/s 69D	Please report in this column any amount borrowed on a <i>hundi</i> , or any repayment being due on a <i>hundi</i> , otherwise than through an a/c payee cheque drawn on a bank, deemed as income of the year u/s 69D.
2c	Accumulated balance of recognized provident fund taxable u/s 111	In case any accumulated balance of a recognised provident fund is to be included in total income of the year, owing to the provisions of rule 8 of part A of the Fourth Schedule not being applicable, tax has to be computed year-wise as prescribed in rule 9. In such a case, please furnish the details of income benefit and tax benefit for each of the assessment years concerned.
2d	Any other income chargeable at special rate (total of di to dxix)	Please report in this column any other income under the head 'income from other sources' which is chargeable to tax at special rates. Please select the nature of income from drop down menu and enter the amount. In case of more than one type of income, please report each income as a separate line item. Please ensure that these incomes are also reported in Schedule SI (Income chargeable to tax at special rates) for proper computation of tax liability.
	<u>List of types of income chargeable at special rate</u>	(i) Dividends received by non-resident (not being company) or foreign company chargeable u/s 115A(1)(a)(i)
		(ii) Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii)
		(iii) Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(ia)

(iv)	Interest referred to in section 194LC - chargeable u/s 115A(1)(a)(iiaa)
(v)	Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab)
(vi)	Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)
(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)
(viii)	Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b)
(ix)	Income by way of interest or dividends from bonds or GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC(1)(a & b)
(x)	Income by way of dividends from GDRs purchased in foreign currency by residents - chargeable u/s 115ACA
(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)
(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)
(xiii)	Tax on non-residents sportsmen or sports associations chargeable u/s 115BBA
(xiv)	Anonymous Donations in certain cases chargeable u/s 115BBC
(xv)	Income by way of dividend received by specified assessee, being resident, from domestic company exceeding rupees ten lakh chargeable u/s 115BBDA
(xvi)	Income by way of royalty from patent developed and registered in India - chargeable u/s 115BBF
(xvii)	Income by way of transfer of carbon credits - chargeable u/s 115BBG
(xviii)	Investment Income of a Non-Resident Indian - chargeable u/s 115E
(xix)	Any other income (please specify nature)

<p>2e</p>	<p>Pass through income in the nature of income from other sources chargeable at special rates</p>	<p>The details of pass through income from business trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI.</p> <p>If any amount of pass through income reported in Schedule PTI is of the nature of income from other sources, the same has to be reported at this column in the Schedule OS for including the same in head-wise computation.</p> <p>Please select the nature of pass through income from drop down menu and enter the amount. In case of more than one type of pass through income, please report each income as a separate line item.</p>
	<p><u>List of types of pass through income chargeable at special rates</u></p>	<p>PTI-115A(1)(a)(i)- Dividends interest and income from units purchase in foreign currency</p> <p>PTI-115A(1)(a)(ii)- Interest received from govt/Indian Concerns received in Foreign Currency</p> <p>PTI-115A(1) (a)(iia) -Interest from Infrastructure Debt Fund</p> <p>PTI-115A(1) (a)(iiaa) -Interest as per Sec. 194LC</p> <p>PTI-115A(1) (a)(iiab) -Interest as per Sec. 194LD</p> <p>PTI-115A(1) (a)(iiac) -Interest as per Sec. 194LBA</p> <p>PTI-115A(1) (a)(iii) -Income received in respect of units of UTI purchased in foreign currency</p> <p>PTI-115A(1)(b)(A)- Income by way of royalty</p> <p>PTI-115A(1)(b)(B)- Income by way of fee for technical services</p> <p>PTI-115AB(1)(a)- Income of Off-shore Funds from units purchased in foreign currency</p> <p>PTI-115AC(1)(a & b) - Income from bonds or GDR purchased in foreign currency - non-resident</p> <p>PTI-115ACA(1)(a) - Income from GDR purchased in foreign currency -resident</p> <p>PTI-115AD(1)(i) -Income received by an FII in respect of securities (other than units as per Sec 115AB)</p> <p>PTI-115AD(1)(i) -Income received by an FII in respect of bonds or government securities as per Sec 194LD</p> <p>PTI-115BBA - Income of non-residents sportsmen or sports associations</p> <p>PTI-115BBC - Anonymous donations</p>

		<p>PTI-115BBDA - Dividend Income from domestic company exceeding 10 Lakh</p> <p>PTI-115BBF - Income from patent</p> <p>PTI-115BBG - Income from transfer of carbon credits</p> <p>PTI-115E(a) - Investment income</p> <p>PTI-115BB - Winnings from lotteries, crossword puzzles etc.</p> <p>PTI-115BBE - Income under section 68, 69, 69A, 69B, 69C or 69D</p> <p>PTI-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.</p>
2f	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)	Please report in this column any income under the head 'income from other sources' which is chargeable at special rates in accordance with the relevant article of the Double Taxation Avoidance Agreement (DTAA) of India with another country. In the given table, please report the amount of income at column (2) and furnish other relevant details sought in the table such as relevant article of DTAA at column (5), treaty rate at column (6), rate as per Income-tax Act at column (9) and the applicable rate, which is lower of the two rates, at column (10).
3	Deductions under section 57:- <i>(other than those relating to income chargeable at special rates under 2a, 2b & 2d)</i>	Any claim of deduction u/s 57 relating to income under the head 'income from other sources' chargeable at normal applicable rates should be mentioned here.
4	Amounts not deductible u/s 58	Any amount which is not deductible in computing income chargeable under the head 'income from other sources' by virtue of section 58 should be reported in this column. In case any expenditure or deduction is claimed u/s 57 but the whole or part thereof becomes inadmissible as per section 58, the same should also be reported here.
5	Profits chargeable to tax u/s 59	Any profit which is chargeable to tax under the head 'income from other sources' by virtue of section 59 read with section 41 should be reported in this column.
6	Net Income from other sources chargeable at normal applicable	Please enter the net amount of income under the head 'income from other

	<p>rates (1 – 3 + 4 + 5- 2f relating to 1) (If negative take the figure to 3i of Schedule CYLA)</p>	<p>sources' which is chargeable to tax at normal applicable rates.</p> <p>This is an auto-populated field representing the gross income from other sources chargeable at normal rates [item 1] as reduced by deductions u/s 57 [item 3] and as increased by amounts not deductible u/s 58 [item 4] and profits chargeable to tax u/s 59 [item 5].</p>
7	<p>Income from other sources (other than from owning race horses) (2+6) (enter 6 as nil, if negative)</p>	<p>Please enter the aggregate of incomes chargeable under the head 'income from other sources', excluding the income from activity of owning and maintaining race horses.</p> <p>This is an auto-populated field representing the aggregate of income chargeable at special rates [item 2] and net income chargeable at normal applicable rates [item 6].</p>
8	<p>Income from the activity of owning and maintaining race horses</p>	<p>Please report in this column net income from the activity of owning and maintaining race horses. Please furnish break-up in terms of gross receipts at item 8a, deductions in relation to such activity at item 8b, amounts not deductible as per section 58 relating to this activity at item 8c, profit chargeable to tax as per section 59 relating to this activity at item 8d and compute the net income at item 8e accordingly.</p> <p>In case the net income computed at item 8e is negative, take this figure to item 6xi of Schedule CFL for carry forward of loss from the activity of owning and maintaining race horses to future years.</p>
9	<p>Income under the head "Income from other sources" (7+8e) (take 8e as nil if negative)</p>	<p>Please compute in this column the aggregate income chargeable under head 'income from other sources'.</p> <p>This is an auto-populated field representing the aggregate of income from other sources (other than from owning and maintaining race horses) computed at item 7 and net income from the activity of owning and maintaining race horses computed at item 8e.</p>
10	<p>Information about accrual/receipt of income from Other Sources</p>	<p>Please report the period-wise details of accrual or receipt of incomes under the head 'income from other sources' in the</p>

		<p>table given at this column.</p> <p>The details have to be furnished separately for dividend income of the nature referred to in section 115BBDA and any income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix)</p>
<p>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.</p>		

Schedule-CYLA - Details of Income after set-off of current year losses

If the net result of computation under the head 'income from house property', 'profits and gains from business or profession' and 'income from other sources' is a loss figure, please fill up the figure of loss in the first row under the respective head. Please note that loss from speculative business or specified business cannot be set off against income under other heads for the current year. Similarly, loss from activity of owning and maintaining horse races cannot be set off against income under other heads for the current year.

The positive income computed under various heads of income for the current year should be mentioned in column (1) in the relevant row for the respective head. Short-term capital gains or long-term capital gains chargeable to tax at various rates should be mentioned in separate rows as indicated in the Schedule.

The losses mentioned in row (i) can be set off against positive incomes mentioned under other heads in column (1) in accordance with the provisions of section 71.

In a case where loss is computed under the head "income from house property", such loss can be set off against income under any other head only to the extent it does not exceed rupees two lakh.

The amount of current year loss which is set off against the income computed under other heads should be entered into in columns 2, 3 and 4, in the relevant rows.

In column (5), please mention the net income remaining after set off of current year losses, under the respective heads of income, in the relevant rows.

In row (xvii), please mention the total of current year losses set off out of the columns (2), (3) and (4).

In row (xviii), please mention the remaining loss under various heads i.e. house property loss at column (2), business loss at column (3) and loss from other sources at column (4).

The unabsorbed losses allowed to be carried forward out of this should be taken to Schedule CFL for carry forward to future years.

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

The positive income remaining after set off of current year losses, as per Schedule CYLA, under various heads of income for the current year should be mentioned in column (1) in the relevant row for the respective head. The net positive short-term capital gains or long-term capital gains chargeable to tax at various rates should be mentioned in separate rows as indicated in the Schedule.

In column (2), the amount of loss brought forward from earlier years which can be set off against various heads of income should be entered in the relevant row. Brought forward short-term capital loss can be set off against any item of short-term or long-term capital gains. However, brought forward long-term capital loss can only be set off against an item of long-term capital gains. Brought forward loss from activity of owning and maintaining horse races can be set off only against positive income from the same activity during the current year. Brought forward loss from speculation business can be set off only against positive income from speculation business during the current year. Brought forward loss from specified business can be set off only against positive income from specified business during the current year.

In column (5), please mention the net positive income of current year remaining after set off of brought forward losses under various heads of income in the relevant rows. The head-wise total of column (5) should be captured in row (xvii) thereof which should be the figure of Gross Total Income (GTI) of the year.

The aggregate of brought forward losses under various heads set-off against positive income of the current year should be mentioned in row (xvi) of column (2).

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

Please enter the assessment year-wise details of losses brought forward from earlier years in the first eight rows [row (i) to row (viii)] under various heads of income at respective columns [column (4) to column (10)].

The aggregate amount of brought forward losses under various heads of income should be mentioned in row (ix).

In row (x), please enter the amount of brought forward losses under various heads set off against income of current year in the respective columns. The head-wise figures of set off of brought forward loss should be taken from column (2) of Schedule BFLA.

In row (xi), please enter the amount of remaining losses of current year under various heads in the respective column. The head-wise figures of remaining current year losses should be taken from the relevant cell of Schedule CYLA, Schedule BP, Schedule CG and Schedule OS as indicated in the format.

In row (xii), please enter the amount of aggregate loss under various heads to be carried forward to future years in the respective column.

The losses under the head “house property”, ‘profit and gains of business or

profession”, or ‘capital gains’ allowed to be carried forward for 8 assessment years. However, loss from the activity of owning and maintaining race horses can be carried forward only for 4 assessment years.

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

In this Schedule, amount of brought forward unabsorbed depreciation and allowance under section 35(4) for each assessment year, amount of depreciation and allowance under section 35(4) set-off against the current year’s income and the balance unabsorbed depreciation and allowance under section 35(4) to be carried forward to the next assessment year needs to be mentioned.

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

Income Computation Disclosure Standards (ICDS) have come into force from financial year 2016-17 and onwards. Deviation from each ICDS as notified under section 145(2) of the Income-tax Act that has an effect on profit is to be filled in column (iii) of the said Schedule. If the total effect of ICDS adjustments on profit is positive, the same should be mentioned at serial no. 11(a) and should be taken to item no. 3(a) of Part A-OI (Other Information). If the total effect of ICDS adjustments on profit is negative, the same should be mentioned at serial no. 11(b) and should be taken to item no. 3(b) of Part A-OI (Other Information).

Schedule-10AA- Deduction in respect of units located in Special Economic Zone

If there are more than one undertaking entitled for deduction under this section, please enter the details of deduction for each undertaking separately as reported in Form No. 56F being the report of audit u/s 10AA.

Schedule- 80G - Details of donations entitled for deduction u/s 80G

Please furnish following details of donations made to charitable institutions or specified funds during the year in the respective table given in the Schedule:-

1. Name and address of donee
2. PAN of donee
3. Total amount of donation – give break-up of amount paid in cash/other mode
4. Amount which is eligible for deduction

In Table A, furnish details of donations entitled for 100% deduction without qualifying limit.

In Table B, furnish details of donations entitled for 50% deduction without qualifying limit.

In Table C, furnish details of donations entitled for 100% deduction subject to qualifying limit

In Table D, furnish details of donations entitled for 50% deduction subject to qualifying limit.

Please note that the total amount of deduction claimed u/s 80G should also be separately mentioned in table 1 of the Schedule VI-A.

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

Please furnish following details of donations made during the year to research association, university, college or other institution for scientific research or any programme of rural development etc. in the respective table given in the Schedule:-

1. Relevant clause under which deduction is claimed
2. Name and address of donee
3. PAN of donee
4. Total amount of donation – give break-up of amount paid in cash/other mode
5. Amount which is eligible for deduction

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)]

In Schedule RA, please furnish the following details of donations given to research associations in the respective column-

1. Name and address of donee
2. PAN of donee
3. Total amount of donation – give break-up of amount paid in cash/other mode
4. Eligible amount of donation

These details of donation have to be furnished in a case where a claim of deduction is made under sections 35(1)(ii) or 35(1)(iia) or 35(1)(iii) or 35(2AA). The amount of deduction claimed should also be separately mentioned in the Schedule ESR.

Schedule- 80-IA, Schedule- 80-IB, Schedule- 80-IC and Schedule-80-IE

If there are more than one undertaking entitled for deduction under any of these sections, please enter the details of deduction in relevant Schedule for each undertaking separately.

The amount of deduction for an undertaking shall be as per item 30 of Form No.10CCB being the report of audit under sections 80-IA/ 80-IB/ 80-IC and 80-IE.

Schedule-VIA - Deductions under Chapter VI-A

In this part, please provide the details of deduction claimed under various provisions of Chapter VI-A during the year.			
Table 1. Part B- Deduction in respect of certain payments			
Column No.	Section	Nature of deduction	Instruction
1a	80G	Deduction in respect of donations to	Please enter the amount of donations made during the year to charitable institutions or specified funds. Please fill

		certain funds, charitable institutions, etc.	up details of donations in Schedule 80G. Please note that no deduction shall be allowed under this section in respect of donation of any sum exceeding Rs. 2,000/- unless such donation is paid by any mode other than cash.
1b	80GGB	Deduction in respect of contribution given by companies to political parties	If you are an Indian company, please enter the amount of contribution made by you to any political party or an electoral trust, during the year, which is eligible for deduction u/s 80GGB. Please note that no deduction shall be allowed under this section in respect of any sum contributed by way of cash.
1c	80GGA	Deduction in respect of donation for scientific research or rural development	Please enter the amount of donations made during the year to research association, university, college or other institution for scientific research or programme of rural development etc., which is eligible for deduction u/s 80GGA. Please fill up details of donations in Schedule 80GGA. Please note that no deduction shall be allowed under this section in respect of any sum exceeding Rs. 10,000/- unless such sum is paid by any mode other than cash.
1d	80GGC	Deduction in respect of contributions given by any person to Political parties	Please enter the amount of contribution made to a Political party or an electoral trust during the year which is eligible for deduction u/s 80GGC. This deduction is not admissible for any sum contributed by way of cash.
Table 2. Part C- Deduction in respect of certain incomes			
2e	80-IA	Deduction in respect of profits and gains from industrial undertakings or enterprises engaged in infrastructure development, etc.	Please enter the amount of eligible deduction in respect of profits and gains from industrial undertakings or enterprises engaged in infrastructure development u/s 80-IA. Please furnish the details of deduction claimed in respect of each eligible undertaking in the Schedule 80-IA as per the audit report in Form No. 10CCB.

2f	80-IAB	Deduction in respect of profits and gains by an undertaking or enterprise engaged in development of Special Economic Zone	Please enter the amount of eligible deduction in respect of profits and gains by an undertaking or enterprise engaged in development of Special Economic Zone u/s 80-IAB.
2g	80-IAC	Special provision in respect of specified business	In case you are an 'eligible start-up' having obtained the certificate of 'eligible business' from the Inter-Ministerial Board of Certification, please enter the amount eligible for deduction u/s 80-IAC in respect of profits and gains derived from the eligible business.
2h	80-IB	Deduction in respect of profits and gains from certain industrial undertakings other than infrastructure development undertakings	<p>Please enter the amount of eligible deduction in respect of profits and gains from certain industrial undertakings other than infrastructure development undertakings u/s 80-IB.</p> <p>Please furnish the details of deduction claimed in respect of each eligible undertaking in the Schedule 80-IB as per the audit report in Form No. 10CCB.</p>
2i	80-IBA	Deductions in respect of profits and gains from housing projects	Please enter the amount of eligible deductions in respect of profits and gains derived from the business of developing and building housing projects u/s 80-IBA.
2j	80-IC/ 80-IE	Special provisions in respect of certain undertakings or enterprises in certain special category States/North-Eastern States	<p>Please enter the amount of eligible deduction in respect of profits and gains derived by an eligible undertaking or enterprise in certain special category States u/s 80-IC, or by an eligible undertaking in North-Eastern States u/s 80-IE.</p> <p>Please furnish the details of deduction claimed in respect of each eligible undertaking or enterprise in the Schedule 80-IC/80-IE as per the audit report in Form No. 10CCB.</p>
2k	80JJA	Deduction in respect of profits and gains from	Please enter the amount of eligible deduction in respect of profits and gains derived from the business of collecting and processing or treaty of bio-

		business of collecting and processing of bio-degradable waste	degradable waste for generating power or producing bio-fertilizers, bio-pesticides or other biological agents or for producing biogas or making pellets or briquettes for fuel or organic manure u/s 80JJA.
2l	80JJAA	Deduction in respect of employment of new workmen	<p>Please enter the amount of eligible deduction in respect of additional employee cost incurred in the course of business during the year u/s 80JJAA.</p> <p>Please ensure that the additional employee cost forms part of 'compensation to employees' reported at item No. 22 of Part A-P&L in a case where regular books of accounts are maintained for the business activity during the year.</p>
2m	80LA	Deduction in respect of certain incomes of Offshore Banking Units and International Financial Services Centre	Please enter the amount of deduction in respect of certain incomes of 'Offshore Banking Units' or unit of 'International Financial services Centre', which is eligible for deduction u/s 80LA.
3		Total Deductions	Please enter the aggregate amount of deductions claimed under Chapter VI-A. This is an auto-populated field representing the aggregate of total deduction claimed under part B (1) and total deduction claimed under part C (2).

Schedule-SI – Income chargeable to tax at special rates

In this Schedule, please report income forming part of total income which is chargeable to tax at special rates at column (i) and tax chargeable thereon at such special rates at column (ii). The amount under various types of incomes has to be taken from the amounts mentioned in the relevant Schedules i.e. Schedule CG, Schedule OS, Schedule BP or Schedule BFLA, as indicated against each type of income.

Schedule-EI - Details of Exempt Income (Income not to be included in total income or not chargeable to tax)

In this Schedule, please furnish the details of income which are claimed as exempt from tax such as interest, dividend, agricultural income, any other exempt income, income not chargeable to tax as per DTAA and pass through income which is not chargeable to tax.		
Field No.	Field Name	Instruction
1	Interest income	Please enter the amount of any interest income which is not liable to be included in total income or not chargeable to tax.
2	Dividend income from domestic company (amount not exceeding Rs. 10 lakh)	Please enter the amount of dividend income received during the year from any domestic company for an amount not exceeding Rs. 10 Lakhs.
3i	Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules)	In case you have income from agricultural activities, please enter the amount of gross agricultural receipts in this column. Please note that the receipts in respect of which income has to be computed as per the rule 7A (<i>income from manufacture of rubber</i>), rule 7B (<i>income from manufacture from coffee</i>) or rule 8 (<i>income from manufacture from tea</i>) of the Income-tax Rules should not be included in the gross agricultural receipts here.
3ii	Expenditure incurred on agriculture	Please enter the claim of expenditure and brought forward losses in these columns, in the manner provided as per Part IV of First Schedule of the relevant Finance Act from gross agricultural income. Please note that the unabsorbed agricultural loss upto previous eight assessment years can be adjusted.
3iii	Unabsorbed agricultural loss of previous eight assessment years	
3iv	Net Agricultural income for the year (i – ii – iii) (<i>enter nil if loss</i>)	Please enter the amount of net agricultural income for the year, which is an auto-populated figure computed as gross agricultural receipts [3i] reduced by expenditure [3ii] and unabsorbed agricultural losses [3iii].
3v	In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details	In this column please fill up the following details of agricultural land from which the agricultural income is being derived, in case your net agricultural income for the year exceeds Rs. 5 lakh:- (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

		(d) Whether the agricultural land is irrigated or rain-fed
4	Other exempt income, (including exempt income of minor child)	In this column please fill up details of any other type of exempt income. Please specify nature of income and enter amount.
5	Income not chargeable to tax as per DTAA	<p>Please report in this column any income which is not chargeable to tax in accordance with the relevant article of the Double Taxation Avoidance Agreement (DTAA) of India with another country.</p> <p>In the given table, please report the amount of income, nature of income, head of income and furnish other relevant details of the applicable DTAA such as country name and code and the relevant article of DTAA. Please also mention whether or not the Tax Residency Certificate (TRC) has been obtained from the jurisdiction of residence.</p>
6	Pass through income not chargeable to tax (Schedule PTI)	<p>The details of pass through income from business trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI.</p> <p>If any amount of pass through income reported therein is claimed to be exempt, the same should also be reported at this column in the Schedule EI.</p>
7	Total (1 + 2 + 3+ 4 + 5 + 6)	<p>Please enter the aggregate amount of income which is not liable to be included in total income or is not chargeable to tax for the year.</p> <p>This is an auto-populated figure representing the sum of figures computed as interest income at column [1], dividend income at column [2], net agricultural income at column [3], other exempt income at column [4], income not chargeable to tax as per DTAA at column [5] and pass through income not chargeable to tax at column [6].</p>

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

In this Schedule, please report the details of pass through income received from business trust or investment fund as referred to in section 115UA or 115UB.

The details of pass through income received from each business trust or investment fund should be reported in separate rows.

Please mention the name and PAN of the business trust or investment fund from which income has been received in columns (2) and (3) respectively.

In columns (5) and (6), please mention the amount of income received under the respective head of income and TDS deducted on such amount.

The break-up of income received from each business trust etc. is required to be furnished in these columns under the following heads of income:-

- (a) House property
- (b) Short-term capital gains
- (c) Long-term capital gains
- (d) Income from other sources
- (e) Income which is claimed to be exempt u/s 10(23FBB) or 10(23FD) etc.

Schedule MAT - Computation of Minimum Alternate Tax payable u/s 115JB

In this Schedule, please furnish the details of computation of Minimum Alternate Tax (MAT) payable under section 115JB (special provisions for payment of tax by certain companies). This computation should be based on Profit and Loss account which is laid before the Annual General Meeting (AGM) in accordance with the provisions of section 129 of the Companies Act, 2013. The MAT payable shall be 18.5 percent of the 'book profit' computed under section 115JB.

The computation of 'book profit' and MAT under this Schedule should be based on the audit report in Form No. 29B, which has to be filed electronically before the due date for furnishing the return of income u/s 139(1).

In case you are an assessee located in International Financial Service Centre deriving income solely in convertible in foreign exchange, the MAT payable shall be 9 percent of the 'book profit' computed u/s 115JB.

Schedule MATC – Computation of tax credit u/s 115JAA

Credit for MAT paid in assessment year 2008-09 and subsequent assessment years, in excess of normal tax liability, is allowed to be set-off against the normal tax liability of current assessment year. However, the amount of credit is restricted to the extent of normal tax liability for the current assessment year exceeding the MAT liability for the current assessment year.

Schedule DDT– Details of tax on distributed profits of domestic companies and its payment

In case you are a domestic company and have declared, distributed or paid any dividends out of current or accumulated profits during the previous year, please enter the details of dividend declared, Dividend Distribution Tax (DDT) payable u/s 115-O and details of payment of DDT in this Schedule.

The principal officer of the company and the company is liable to pay the DDT to the credit of the Central Government within 14 days from the date of declaration of any dividend, or distribution of any dividend, or payment of any dividend, whichever is earliest.

Please note that simple interest is chargeable under section 115P at the rate

of 1% for every month or part thereof during which the payment of the DDT to the credit of the Central Government is delayed.

In case you are an assessee located in International Financial Service Centre deriving income solely in convertible in foreign exchange, no tax on distributed profits is payable u/s 115-O on any amount declared, distributed or paid by way of dividends.

Schedule BBS - Details of tax on distributed income of a domestic company on buy-back of shares, not listed on stock exchange

In case you are a domestic company and have distributed any income on buy-back of shares (*not being shares listed on a stock exchange*) from a shareholder, please enter the details of distributed income of the company, tax on distributed income payable u/s 115QA, interest payable for delay u/s 115QB, and details of actual payment of tax on distributed income in this Schedule.

The principal officer of the company and the company is liable to pay the DDT to the credit of the Central Government within 14 days from the date of payment of any consideration to the shareholder on buy-back of shares.

Please note that simple interest is chargeable under section 115QB at the rate of 1% for every month or part thereof during which the payment of the tax on distributed income to the credit of Central Government is delayed.

Schedule FSI - Details of Income from outside India and tax relief

In this Schedule, please report the details of income, which is already included in total income, accruing or arising from any source outside India. Please note that such income should also be separately reported in the head-wise computation of total income. The relevant head of income under which such foreign source income has been reported should also be duly mentioned in the relevant column here.

For country code use the International Subscriber Dialing (ISD) code of the country.

The Tax Payer Identification Number (TIN) of the assessee in the country where tax has been paid is to be filled up. In case TIN has not been allotted in that country, then, passport number should be mentioned.

In case any tax has been paid outside India on such foreign source income and tax relief, as admissible, is being claimed in India, the relevant article of applicable DTAA should also be mentioned.

Schedule TR - Summary of tax relief claimed for taxes paid outside India

In this Schedule, please provide a summary of tax relief which is being claimed in India for taxes paid outside India in respect of each country. This Schedule captures a summary of detailed information furnished in the Schedule FSI.

In column (a) and (b), please specify the relevant country code and

Taxpayer Identification Number (TIN) respectively.

For country code use the International Subscriber Dialing (ISD) code of the country.

The Tax Payer Identification Number (TIN) of the assessee in the country where tax has been paid is to be filled up. In case TIN has not been allotted in that country, then, passport number should be mentioned.

In column (c) mention the tax paid outside India on the income declared in Schedule FSI which will be the total tax paid under column (c) of Schedule FSI in respect of each country.

In column (d) mention the tax relief available that will be the total tax relief available under column (e) of Schedule FSI in respect of each country.

In column (e), please specify the provision of the Income-tax Act under which tax relief is being claimed i.e. section 90, section 90A or section 91.

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

If you are a resident in India, you are required to furnish details of any foreign asset etc. in this Schedule. This Schedule need not be filled up if you are 'not ordinarily resident' or a 'non-resident'.

In tables A1 to G, please furnish the details of foreign assets or accounts of the following nature, held at any time during the relevant accounting period:-

- Table A1 – Foreign depository accounts
- Table A2 - Foreign custodian accounts
- Table A3 - Foreign equity and debt interest
- Table A4 - Foreign cash value insurance contract or annuity contract
- Table B - Financial interest in any entity outside India
- Table C - Any immovable property outside India
- Table D - Any other capital assets outside India.
- Table E – Any other account located outside India in which you are a signing authority (which is not reported in tables A1 to D)
- Table F – Trust created outside India in which you are a trustee, a beneficiary or settlor
- Table G – Any other income derived from any foreign source (which is not reported in tables A1 to F)

In case you are a resident in India, the details of all foreign assets or accounts in respect of which you are a beneficial owner, a beneficiary or the legal owner, is required to be mandatorily disclosed in the Schedule FA. For this purpose,-

- (a) Beneficial owner in respect of an asset means an individual who has provided, directly or indirectly, consideration for the asset and where such asset is held for the immediate or future benefit, direct or indirect, of the individual providing the consideration or any other person.

- (b) Beneficiary in respect of an asset means an individual who derives an immediate or future benefit, directly or indirectly, in respect of the asset and where the consideration for such asset has been provided by any person other than such beneficiary.

In case you are a legal owner and a beneficial owner, please mention legal owner in the column of ownership.

In table A1, the peak balance in the account during the accounting period, closing balance as at the end of accounting period and gross interest paid or credited to the account during the accounting period is required to be disclosed after converting the same into Indian currency.

In table A2, the peak balance in the account during the accounting period, closing balance as at the end of accounting period and gross amount paid or credited to the account during the accounting period is required to be disclosed after converting the same into Indian currency. The nature of gross amount paid should be specified from the drop-down list viz. interest, dividend, proceeds from sale or redemption of financial assets or other income, and the respective amount should be mentioned.

In table A3, the initial value of investment, peak value of investment during the accounting period, closing value of investment as at the end of accounting period, gross interest paid, total gross amount paid or credited to the account during the accounting period, and total gross proceeds from sale or redemption of investment during the accounting period is required to be disclosed after converting the same into Indian currency.

In table A4, the cash value or surrender value of the insurance contract or annuity contract as at the end of accounting period and total gross amount paid or credited with respect to the contract is required to be disclosed after converting the same into Indian currency.

In table B, the value of total investment at cost held at any time during the accounting period and nature and amount of income accrued therefrom during the accounting period is required to be disclosed after converting the same into Indian currency. Further, amount of income which is chargeable to tax in India, out of the foreign source income, should also be specified at column (10). The relevant Schedule of the ITR where income has been offered to tax should be mentioned at column (11) and (12).

For the purposes of disclosure in table B, financial interest would include, but would not be limited to, any of the following cases:-

- (1) the resident assessee is the owner of record or holder of legal title of any financial account, irrespective of whether he is the beneficiary or not; or
- (2) the owner of record or holder of title is one of the following:-
 - (i) an agent, nominee, attorney or a person acting in some other capacity on behalf of the resident assessee with respect to the entity;
 - (ii) a corporation in which the resident assessee owns, directly or

indirectly, any share or voting power;

- (iii) a partnership in which the resident assessee owns, directly or indirectly, an interest in partnership profits or an interest in partnership capital;
- (iv) a trust of which the resident assessee has beneficial or ownership interest;
- (v) any other entity in which the resident assessee owns, directly or indirectly, any voting power or equity interest or assets or interest in profits.

In table C, the value of total investment at cost in the immovable property held at any time during the accounting period and nature and amount of income derived from the property during the accounting period is required to be disclosed after converting the same into Indian currency. Further amount of income which is chargeable to tax in India, out of the foreign source income, should also be specified at column (9). The relevant Schedule of the ITR where income has been offered to tax should be mentioned at column (10) and (11).

In table D, the value of total investment at cost of any other capital asset held at any time during the accounting period and nature and amount of income derived from the capital asset during the accounting period is required to be disclosed after converting the same into Indian currency. Further amount of income which is chargeable to tax in India, out of the foreign source income, should also be specified at column (9). The relevant Schedule of the ITR where income has been offered to tax should be mentioned at column (10) and (11).

For the purposes of disclosure in table D, capital assets shall include any other financial asset which is not reported in table B, but shall not include stock-in-trade and business assets which are included in the Balance Sheet.

In table E, the value of peak balance or total investment at cost, in respect of the accounts in which you have a signing authority, during the accounting period is required to be disclosed after converting the same into Indian currency. Please note that only those foreign accounts which have not been reported in table A1 to table D above should be reported in this table. In case the income accrued in such foreign account is taxable in India, please specify the amount of income which is chargeable to tax in India at column (9) and the relevant Schedule of the ITR at column (10) and (11).

In table F, the details of trusts set up under the laws of a country outside India in which you are a trustee, beneficiary or settlor is required to be disclosed. In case any income derived from such trust is taxable in your hands in India, please specify the amount of income which is chargeable to tax in India at column (10) and the relevant Schedule of the ITR at column (11) and (12).

In table G, the details of any other income, derived from any foreign source, which is not included in the tables A1 to F above is required to be disclosed. In case any income out of the income derived from foreign source is taxable in your hands in India, please specify the amount of income which is chargeable to tax in India at column (7) and the relevant Schedule of the ITR at column (8) and (9).

For the purpose of this Schedule, the accounting period means the period comprising:-

- (a) from 1st January, 2018 to 31st December, 2018 in respect of foreign assets or accounts etc. held in those jurisdictions where calendar year is adopted as basis for the purpose of closing of accounts and tax filings;
- (b) from 1st April, 2018 to 31st March, 2019 in respect of foreign assets or accounts etc. held in those jurisdictions where financial year is adopted as basis for the purpose of closing of accounts and tax filings; or
- (c) that period of 12 months, which ends on any day succeeding 1st April, 2018, in respect of foreign assets or accounts held in those jurisdictions where any other period of 12 months is adopted as basis for the purpose of closing of accounts and tax filings.

For the purpose of this Schedule, the rate of exchange for conversion of the peak balance or value of investment or the amount of foreign sourced income in Indian currency shall be the "telegraphic transfer buying rate" of the foreign currency as on the date of peak balance in the account or on the date of investment or the closing date of the accounting period.

For the purposes of this Schedule, "telegraphic transfer buying rate", in relation to a foreign currency, means the rate or rates of exchange adopted by the State Bank of India constituted under the State Bank of India Act, 1955 (23 of 1955), for buying such currency, having regard to the guidelines specified from time to time by the Reserve Bank of India for buying such currency, where such currency is made available to that bank through a telegraphic transfer.

Schedule SH-1 - Shareholding of Unlisted Company (other than a start-up for which Schedule SH-2 is to be filled up)

If you are an unlisted company, please furnish the following details in respective columns of this Schedule:

- (i) The details of shareholding as on 31st March, 2019;
- (ii) The details of share application money pending allotment as on 31st March, 2019; and
- (iii) The details of shareholder who did not have a shareholding as on 31st March, 2019 but had a shareholding during the financial year 2018-19.

Please note that if you are a start-up which has filed declaration in Form-2 with DPIIT, aforesaid details should be filled up as per Schedule SH-2 and not in this Schedule, otherwise fill this Schedule.

Schedule SH-2 - Shareholding of Start-ups (which has filed declaration in Form-2 with DPIIT)

In case you are a start-up and you have filed declaration in Form-2 with the Department for Promotion of Industry and Internal Trade (DPIIT), for seeking exemption from the provisions of section 56(2)(viib) of the Income-tax Act, before filing of the return of income, please furnish the following details of shareholding of the company in the respective columns of this Schedule:

- (i) The details of shareholding as on 31st March, 2019;
- (ii) The details of share application money pending allotment as on 31st

- March, 2019; and
- (iii) The details of shareholder who did not have a shareholding as on 31st March, 2019 but had a shareholding during the financial year 2018-19.

Schedule AL-1 - Assets and liabilities as at the end of the year (for unlisted company other than start-up for which Schedule AL-2 is required to be filled up)

If you are an unlisted company, please furnish the details of assets and liabilities of the company in the respective items of this Schedule.

Please note that if you are a start-up which has filed declaration in Form-2 with DPIIT, aforesaid details should be filled up as per Schedule AL-2 and not in this Schedule, otherwise fill this Schedule.

Schedule AL-2 - Assets and liabilities as at the end of the year (for start-up which has filed declaration in Form-2 with DPIIT only)

In case you are a start-up and you have filed declaration in Form-2 with the Department for Promotion of Industry and Internal Trade (DPIIT), for seeking exemption from the provisions of section 56(2)(viib) of the Income-tax Act, before filing of the return of income, please furnish the details of assets and liabilities of the company in the respective items of this Schedule.

Schedule GST - Information regarding turnover/gross receipt reported for GST

In this Schedule, please provide the details of all GSTIN No. registered and respective amounts of annual value of outward supplies reported against each GSTIN No., in column (2) and (3) respectively, based on the figures reported in monthly GST returns.

Schedule FD – Break-up of payments/receipts in Foreign currency

In case of an assessee who is not liable to get accounts audited u/s 44AB, the details of receipts and payments made during the year in foreign currency should be filled up in this Schedule.

Part B – TI - Computation of total income

Total income for the previous year is required to be computed head-wise as per scheme of the Income-tax Act. Income from all sources should be classified under any one of the heads of income – ‘Income from house property’, ‘Income from business or profession’, ‘Capital gains’ and ‘Income from other sources’. Income under each head should be computed separately as per the respective Schedules given in the ITR. Loss from any source should first be set off against income from any other source, under the same head of income, for the current year (*intra-head set-off*). Thereafter, remaining loss under various heads of income can be set off against income computed under other heads, for the current year as provided for in the Schedule CYLA (*inter-head set-off*). Losses brought forward from earlier years under certain heads can also be set off from remaining income for the current year under other heads, as provided for in the

Schedule BFLA. The remaining income under various heads for the current year, after set off of current year and brought forward losses, should be aggregated to arrive at the figure of gross total income. The deductions claimed under Chapter VI-A etc. should be reduced therefrom to compute total income for the previous year which is chargeable to tax.		
Field No.	Field Name	Instruction
1	Income from house property	<p>Please enter net income chargeable under the head 'income from house property' as computed at item No. 4 of Schedule HP.</p> <p>In case a loss figure is computed in Schedule HP, please enter nil in this column. The loss figure should instead be taken to Schedule CYLA for set-off against income under other heads for the current year. The unabsorbed house property loss should be taken to Schedule CFL for carry forward to subsequent years, as permissible.</p>
2	Profits and gains from business or profession	<p>Please enter profit and gains from normal business, from speculative business and from specified business at columns 2(i), 2(ii) and 2(iii) respectively. The figures of profit have to be taken as computed at item No. A39, B44 and C50 of Schedule BP respectively.</p> <p>In case a loss is computed from normal business in Schedule BP, please enter nil in the column 2(i). The loss figure should instead be taken to item E of Schedule BP for intra-head set-off against income from speculative business or specified business, if any, for the current year. The remaining loss from normal business should be taken to Schedule CYLA for inter-head set-off against income under other heads for the current year. Thereafter, the unabsorbed loss from normal business should be taken to Schedule CFL for carry forward to subsequent years, as permissible.</p> <p>In case a loss is computed from speculative or specified business in Schedule BP, please enter nil in the column 2(ii) or 2(iii), as applicable. The loss from speculative or specified business should instead be taken to</p>

		<p>Schedule CFL for carry forward to subsequent years, as permissible. Such unabsorbed loss can be adjusted against income from speculative business or specified business in future years, as permissible.</p> <p>Please enter the amount of business profits which are chargeable to tax at special rates u/s 115BBF (<i>income from patents</i>) or u/s 115BBG (<i>income from transfer of carbon credits</i>) at column 2(iv).</p> <p>Please enter the aggregate amount of profits and gains from business or profession at column 2(v). In case the computed figure is a loss, please enter nil in column 2(v).</p>
3	Capital gains	<p>Please enter the amounts of short-term capital gains (STCG) and long-term capital gains (LTCG) for the year, chargeable to tax at different rates, at columns 3(a) and 3(b) respectively. For this purpose, the figures of STCG and LTCG should be taken as computed at respective items of Schedule CG.</p> <p>In case a loss is computed from STCG or LTCG, please enter nil in the columns 3(a) or 3(b) as applicable. The loss figure should instead be taken to item E of Schedule CG for intra-head set-off against capital gains for the current year. The remaining capital loss should be taken to Schedule CFL for carry forward to subsequent years. Such unabsorbed capital loss can be adjusted against capital gains in future years, as permissible.</p> <p>Please enter the aggregate amount of capital gains at column 3(c). In case the computed figure is a loss, please enter nil in column 3(c).</p>
4	Income from other sources	<p>Please enter net income under the head 'income from other sources' which is chargeable to tax at normal rates, chargeable to tax at special rates, and income from the activity of owning and maintaining race horses at columns 4(a), 4(b) and 4(c)</p>

		<p>respectively.</p> <p>In case a loss figure is computed under the head 'income from other sources' which is chargeable to tax at normal rates, please enter nil in the column 4(a). The loss figure should instead be taken to Schedule CYLA for inter-head set-off against income under other heads for the current year.</p> <p>In case a loss figure is computed from the activity of owning and maintaining race horses, please enter nil in the column 4(c). The remaining loss should be taken to Schedule CFL for carry forward to subsequent years. Such unabsorbed loss can be adjusted against income from the activity of owning and maintaining race horses in future years, as permissible.</p>
5	Total of head wise income	Please enter the aggregate of incomes computed under various heads in this column.
6	Losses of current year to be set off against 5	<p>Please enter the aggregate of losses computed under the heads of house property, business and other sources, if any, for the current year, to the extent such losses are permitted to be set-off against positive incomes under other heads for the current year, as per the Schedule CYLA.</p> <p>This figure should be computed as aggregate of total of current year losses set-off with income as per columns (2), (3) and (4) of Schedule CYLA.</p>
7	Balance after set off current year losses (5-6)	<p>Please enter remaining current year income after inter-head set-off of current year losses.</p> <p>This is an auto-populated figure taken as aggregate of head-wise income [column (5)] as reduced by current year losses allowed to be set-off [column (6)].</p>
8	Brought forward losses to be set off against 7	Please enter the aggregate of losses brought forward from earlier years under the heads of house property, business loss, capital loss, loss from horse races and unabsorbed

		<p>depreciation or allowance, if any, to the extent such brought forward losses etc. are permitted to be set-off against remaining positive incomes under various heads for the current year, as per the Schedule BFLA.</p> <p>This figure should be computed as aggregate of total of brought forward losses, unabsorbed depreciation and unabsorbed allowances set-off with current year income as per columns (2), (3) and (4) of Schedule BFLA.</p>
9	Gross Total income (7-8)	<p>Please enter remaining current year income after allowing for adjustment of brought forward losses, unabsorbed depreciation and unabsorbed allowances.</p> <p>This is an auto-populated figure taken as balance of current year income [<i>column (7)</i>] as reduced by brought forward losses unabsorbed depreciation and unabsorbed allowances allowed to be set-off against such income [<i>column (8)</i>].</p>
10	Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 9	<p>Please report in this column aggregate of incomes under various heads which are chargeable to tax at special rates and are included in the Gross Total Income computed at column (9).</p> <p>This figure should be taken from column (i) of Schedule SI.</p>
11	Deductions under Chapter VI-A	<p>Please report deductions claimed under Chapter VI-A of the Income-tax Act in this column. Please ensure to fill up the details of claim of deductions in Schedule VI-A of this ITR form.</p> <p>In column 11(a), the aggregate of claims of deductions in respect of certain payments and deductions in respect of other incomes/other deductions should be entered. This figure should be taken as aggregate of amounts claimed at item (1) and item (3) of Schedule VI-A. The claim here should be limited upto the amount of Gross Total Income [<i>column (9)</i>] as reduced by income chargeable at special rates [<i>column (10)</i>].</p>

		<p>In column 11(b), the aggregate of claims of deductions in respect of certain incomes should be entered. This figure should be taken as aggregate of amounts claimed at item (2) of Schedule VI-A. The claim here should be limited upto the amount of Gross Total Income [column (9)] as reduced by income chargeable at special rates [column (10)] and profits from specified business [column 2(iii)].</p> <p>In column 11(c), the total claim of deduction under Chapter VI-A should be entered. The claim here should be limited upto the amount of Gross Total Income [column (9)] as reduced by income chargeable at special rates [column (10)].</p>
12	Deduction u/s 10AA	<p>Please enter the amount of claim of deductions in respect of undertakings located in Special Economic Zone (SEZ) as per section 10AA.</p> <p>Please ensure to fill up the details of claim of deductions in Schedule 10AA of this ITR form.</p>
13	Total income	<p>Please enter the amount of total income chargeable to tax for the previous year at this column.</p> <p>This is an auto-populated figure taken as Gross Total Income [column (9)] as reduced by total deductions claimed under chapter VI-A [column 11(c)] and deductions claimed u/s 10AA [column (12)].</p>
14	Income chargeable to tax at special rates	<p>Please report in this column aggregate of incomes under various heads which are chargeable to tax at special rates and are included in the Total Income.</p> <p>This figure should be taken from column (i) of Schedule SI.</p>
15	Income chargeable to tax at normal rates	<p>Please enter the amount of total income for the previous year which is chargeable to tax at normal rates in this column.</p> <p>This is an auto-populated figure taken as Total Income [column (13)] as reduced by total income chargeable at</p>

		special rates [<i>column 14</i>].
16	Net agricultural income	<p>Please report in this column net agricultural income which is required to be aggregated to the total income for the previous year for the purpose of determining the applicable rate of tax.</p> <p>Please ensure to fill up the details of agricultural income in Schedule EI of this ITR form.</p>
17	Losses of current year to be carried forward	<p>Please report in this column aggregate of losses of current year under various heads which are permitted to be carried forward to subsequent years.</p> <p>This figure should be taken head-wise total of row (xi) of Schedule CFL.</p>
18	Deemed income under section 115JB	<p>Please report in this column 'book profits' computed u/s 115JB for the purpose of determining Minimum Alternate Tax (MAT) payable for the current year.</p> <p>Please ensure to fill up Schedule MAT of this ITR form.</p>

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

Tax liability on aggregated total income should be computed at normal applicable rates and should be compared with the Minimum Alternate Tax (MAT) payable on book profit u/s 115JB. The gross tax liability for the year is taken as higher of these two, against which claim of MAT credit and tax reliefs under sections 90/90A/91, as admissible, are allowed to arrive at the net tax liability for the year. Interest and fees payable for various defaults in compliance are added thereto to compute the aggregate tax liability. The net amount payable or refundable is computed after claiming credit of prepaid taxes (advance tax, TDS, TCS and self-assessment tax).

Field No.	Field Name	Instruction
1	Tax payable on deemed income under section 115JB	<p>In column 1(a), please enter the amount of the Minimum Alternate Tax (MAT) payable on 'book profits' computed under section 115JB, as per item No. 10 of Schedule MAT.</p> <p>Compute surcharge and health and education cess leviable on MAT in columns 1(b) and 1(c) respectively.</p> <p>In column 1(d), compute the gross tax payable on 'book profit' as aggregate of MAT, surcharge and cess at</p>

		columns 1(a), 1(b) and 1(c) respectively.
2	Tax payable on total income	<p>Please compute tax payable on total income as per normal provisions in this column.</p> <p>In column 2(a), compute tax at normal applicable rates on the total income chargeable at normal rates, as entered at column 15 of Part B-TI.</p> <p>In column 2(b), please enter the amount of tax chargeable at special rates as per Schedule SI.</p> <p>In column 2(c), please enter the amount of tax payable on total income, which is aggregate of tax payable at normal rates [2(a)] and tax payable at special rates [2(b)].</p> <p>Compute surcharge and health and education cess leviable on tax liability in columns 2(d) and 2(e) respectively.</p> <p>In column 2(f), compute the gross tax liability on total income as aggregate of tax, surcharge and cess computed at columns 2(c), 2(d) and 2(e) respectively.</p>
3	Gross tax payable	Please enter the amount of gross tax liability payable for the year which should be taken as the higher amount of gross MAT liability [<i>column 1(d)</i>] and gross tax payable as per normal provisions [<i>column 2(f)</i>].
4	Credit under section 115JAA of tax paid in earlier years	<p>In case the gross MAT payable is higher than the gross tax payable as per normal provisions, please enter in this column MAT credit of earlier years utilised against the gross MAT payable for this year.</p> <p>The figure of MAT credit utilised should be taken as per Schedule MATC.</p>
5	Tax payable after credit under section 115JAA	Please enter the net tax payable for the year after allowing credit of MAT of earlier years (if applicable).
6	Tax relief	In column 6(a), please enter the amount tax relief claim for taxes paid outside India in respect of countries where DTAA is applicable, as per

		<p>section 90 or section 90A.</p> <p>In column 6(b), please enter the amount tax relief claim for taxes paid outside India in respect of countries where DTAA is not applicable, as per section 91.</p> <p>In column 6(c), please compute the aggregate of claims of tax relief in the above columns.</p>
7	Net tax liability (5 – 6c)	In this column, please compute net tax liability payable for the year after allowing the tax relief admissible.
8	Interest and Fee payable	<p>In column 8(a), please enter the amount of interest chargeable for default in furnishing the return of income as per section 234A.</p> <p>In column 8(b), please enter the amount of interest chargeable for default in payment of advance tax as per section 234B.</p> <p>In column 8(c), please enter the amount of interest chargeable for deferment in payment of advance tax as per section 234C.</p> <p>In column 8(d), please enter the amount of fee payable for default in furnishing the return of income as per section 234F.</p> <p>The fee payable is Rs. 5,000 in case the return is filed after the due date but by the 31st December, 2019. The fee payable is Rs. 10,000 in case the return is filed after 31st December, 2019.</p> <p>However, in case the total income does not exceed Rs. 5 lakh, the fee payable for default in furnishing the return of income u/s 234F shall not exceed Rs. 1,000/-.</p> <p>In column 8(e), please enter the aggregate amount of interest and fee payable, as computed in the above columns.</p>

9	Aggregate liability (7+8e)	In this column, please enter the aggregate amount of tax, interest and fee payable for the year.
10	Taxes Paid	In this column, please enter the total amounts of advance tax, TDS, TCS and self-assessment tax for which credit is being claimed in this year. The details of these tax payments should be mentioned at column 15 of Part B-TTI.
11	Amount payable	In case the aggregate amount payable [column (9)] is higher than the taxes paid for the year [column (10e)], please compute the net amount payable after claiming credit of taxes paid.
12	Refund	In case the taxes paid for the year [column (10e)] is higher than the aggregate amount payable [column (9)], please compute the net amount refundable.
13	Details of all Bank Accounts held in India at any time during the previous year	Please provide the details of all the savings/current accounts held by you at any time in India during the previous year. It is not mandatory to provide details of dormant accounts which are not operational for more than 3 years. Please indicate the account in which you would like to get your refund credited irrespective of whether you have refund or not. The account number given should be as per Core Banking Solution (CBS) system of the bank.
	IFS Code of the bank (SWIFT code in case of foreign bank)	Please enter the IFS Code of the Bank (11 digits) or as per IBAN in case of foreign bank account.
	Name of the Bank	Please enter name of the Bank
	Account Number	Please enter account number of the Bank
14.	Do you at any time during the previous year,- (i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or (ii) have signing authority in any account located	In case you are a resident in India, and you are a legal or beneficial owner or a beneficiary of any foreign asset or a foreign account, or you have signing authority in any foreign account, or you have income from any foreign source, please tick 'Yes' in this column. Please ensure to furnish details of such foreign assets or foreign accounts etc. in Schedule FA.

	outside India; or (iii) have income from any source outside India?	Else tick 'No'.
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Item No.15 - Tax payments**Part –A - Details of payments of Advance Tax and Self-Assessment Tax**

Please enter the relevant details of payment of advance tax or self-assessment tax.		
Column No.	Field Name	Instruction
2	BSR Code	Please enter the seven digit BSR code of Bank at which tax was deposited.
3	Date of Deposit	Please enter date on which tax was deposited in DD/MM/YYYY format.
4	Serial Number of Challan	Please enter the Serial Number of Challan.
5	Amount	Please enter the tax amount deposited.

Part- B - Details of Tax Deducted at Source on income

Please enter the relevant details of taxes deducted at source on income other than salary as appearing in Form 16A or Form 16B or Form 16C issued by the tax deductor		
Column No.	Field Name	Instruction
2	TDS credit relating to self /other person [Spouse as per section 5A/Other person as per Rule 37BA(2)]	Please specify in this column whether the TDS for which credit is being claimed was deducted in the hands of self or in the hands of other person. Please choose applicable option from the drop down list.
3	PAN of other person (If TDS credit related to other person)	In case TDS credit relates to other person [as specified in column (2)], please enter PAN of the other person.
4	TAN of the Deductor/PAN of Tenant/Buyer	Please enter the TAN of the Deductor. In case tax has been deducted at source by the tenant or buyer of immovable property, please provide the PAN of the tenant or the buyer.
5 & 6	Unclaimed TDS brought forward (b/f)	Please enter details of TDS brought forward for which no credit has been claimed in earlier years. Enter the financial year in which TDS was deducted and amount of TDS in column 5 and column 6 respectively.
7 & 8	TDS of the current financial year	Please enter the amount of total tax deducted at source for the current financial year.

		Please provide break-up of TDS deducted in this year in own hands and in hands of spouse as per section 5A or any other person as per rule 37BA(2).
9 & 10	TDS credit being claimed this year <i>(only if corresponding income is being offered for tax this year)</i>	Please enter the amount of TDS deducted for which credit is being claimed in this year. Please ensure that the corresponding income has also been offered in this year in the relevant head. Please provide break-up of TDS credit being claimed in this year in own hands and in hands of spouse as per section 5A or any other person as per rule 37BA(2).
11 & 12	Corresponding income offered	Please enter the details of corresponding income offered, in respect of which TDS credit is being claimed, in this year. Please enter the gross amount of income and head of income under which income is offered in column 11 and column 12 respectively.
13	TDS credit being carried forward	Please enter the amount of remaining TDS credit which is being carried forward to subsequent years.

Part- C – Details of Tax Collected at Source (TCS)

Please enter the relevant details of taxes collected at source during the year as appearing in Form 27D issued by the collector.		
Column No.	Field Name	Instruction
2	Tax deduction and Tax Collection Account Number of the Collector	Please enter the TAN of the Collector.
3	Name of the Collector	Please enter the name of the Collector.
4 & 5	Unclaimed TCS brought forward (b/f)	Please enter details of TCS brought forward for which no credit has been claimed in earlier years. Enter the financial year in which TCS was collected and amount of TCS in column 4 and column 5 respectively.
6	TCS of the current financial year	Please enter the amount of Tax collected at source for the current financial year.
7	Amount out of (5) or (6) being claimed this year <i>(only if corresponding income is being offered for tax this year)</i>	Please enter the amount of TCS collected for which credit is being claimed in this year. Please ensure that the corresponding income has also been offered in this year in the relevant head of income.

8	Amount out of (5) or (6) being carried forward	Please enter the amount of remaining TCS credit which is being carried forward to subsequent years.
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Verification:

In verification part, please enter the name, father's name and PAN of the person who is filing the return.

The return of income can be verified by the Managing Director of the company. In case the Managing Director is not able to verify the return for any unavoidable reason, or there is no Managing Director, the return can be verified by any other Director of the company.

Before signing the verification, please ensure that the information given in the return and the schedules and the amount of total income, deductions, claims and other particulars shown are true and correct and are in accordance with the provisions of the Income-tax Act, 1961 and the Income Tax Rules, 1962. Please note that making a false statement in the return or in the accompanying schedules is liable for prosecution under section 277 of the Income-tax Act, 1961.

BUSINESS CODES FOR ITR FORMS FOR A.Y 2019-20

Sector	Sub-Sector	Code
AGRICULTURE, ANIMAL HUSBANDRY & FORESTRY	Growing and manufacturing of tea	01001
	Growing and manufacturing of coffee	01002
	Growing and manufacturing of rubber	01003
	Market gardening and horticulture specialties	01004
	Raising of silk worms and production of silk	01005
	Raising of bees and production of honey	01006
	Raising of poultry and production of eggs	01007
	Rearing of sheep and production of wool	01008
	Rearing of animals and production of animal products	01009
	Agricultural and animal husbandry services	01010
	Soil conservation, soil testing and soil desalination services	01011
	Hunting, trapping and game propagation services	01012
	Growing of timber, plantation, operation of tree nurseries and conserving of forest	01013
	Gathering of tendu leaves	01014
	Gathering of other wild growing materials	01015
	Forestry service activities, timber cruising, afforestation and reforestation	01016
	Logging service activities, transport of logs within the forest	01017
	Other agriculture, animal husbandry or forestry activity n.e.c	01018
FISH FARMING	Fishing on commercial basis in inland waters	02001
	Fishing on commercial basis in ocean and coastal areas	02002
	Fish farming	02003
	Gathering of marine materials such as natural pearls, sponges, coral etc.	02004
	Services related to marine and fresh water fisheries, fish hatcheries and fish farms	02005
	Other Fish farming activity n.e.c	02006
MINING AND QUARRYING	Mining and agglomeration of hard coal	03001
	Mining and agglomeration of lignite	03002
	Extraction and agglomeration of peat	03003
	Extraction of crude petroleum and natural gas	03004
	Service activities incidental to oil and gas extraction excluding surveying	03005
	Mining of uranium and thorium ores	03006
	Mining of iron ores	03007

	Mining of non-ferrous metal ores, except uranium and thorium ores	03008
	Mining of gemstones	03009
	Mining of chemical and fertilizer minerals	03010
	Mining of quarrying of abrasive materials	03011
	Mining of mica, graphite and asbestos	03012
	Quarrying of stones (marble/granite/dolomite), sand and clay	03013
	Other mining and quarrying	03014
	Mining and production of salt	03015
	Other mining and quarrying n.e.c	03016
MANUFACTURING	Production, processing and preservation of meat and meat products	04001
	Production, processing and preservation of fish and fish products	04002
	Manufacture of vegetable oil, animal oil and fats	04003
	Processing of fruits, vegetables and edible nuts	04004
	Manufacture of dairy products	04005
	Manufacture of sugar	04006
	Manufacture of cocoa, chocolates and sugar confectionery	04007
	Flour milling	04008
	Rice milling	04009
	Dal milling	04010
	Manufacture of other grain mill products	04011
	Manufacture of bakery products	04012
	Manufacture of starch products	04013
	Manufacture of animal feeds	04014
	Manufacture of other food products	04015
	Manufacturing of wines	04016
	Manufacture of beer	04017
	Manufacture of malt liquors	04018
	Distilling and blending of spirits, production of ethyl alcohol	04019
	Manufacture of mineral water	04020
	Manufacture of soft drinks	04021
	Manufacture of other non-alcoholic beverages	04022
	Manufacture of tobacco products	04023
	Manufacture of textiles (other than by handloom)	04024
	Manufacture of textiles using handlooms (khadi)	04025
	Manufacture of carpet, rugs, blankets, shawls etc. (other than by hand)	04026
	Manufacture of carpet, rugs, blankets, shawls etc. by hand	04027

Manufacture of wearing apparel	04028
Tanning and dressing of leather	04029
Manufacture of luggage, handbags and the like saddler and harness	04030
Manufacture of footwear	04031
Manufacture of wood and wood products, cork, straw and plaiting material	04032
Manufacture of paper and paper products	04033
Publishing, printing and reproduction of recorded media	04034
Manufacture of coke oven products	04035
Manufacture of refined petroleum products	04036
Processing of nuclear fuel	04037
Manufacture of fertilizers and nitrogen compounds	04038
Manufacture of plastics in primary forms and of synthetic rubber	04039
Manufacture of paints, varnishes and similar coatings	04040
Manufacture of pharmaceuticals, medicinal chemicals and botanical products	04041
Manufacture of soap and detergents	04042
Manufacture of other chemical products	04043
Manufacture of man-made fibers	04044
Manufacture of rubber products	04045
Manufacture of plastic products	04046
Manufacture of glass and glass products	04047
Manufacture of cement, lime and plaster	04048
Manufacture of articles of concrete, cement and plaster	04049
Manufacture of Bricks	04050
Manufacture of other clay and ceramic products	04051
Manufacture of other non-metallic mineral products	04052
Manufacture of pig iron, sponge iron, Direct Reduced Iron etc.	04053
Manufacture of Ferro alloys	04054
Manufacture of Ingots, billets, blooms and slabs etc.	04055
Manufacture of steel products	04056
Manufacture of basic precious and non-ferrous metals	04057
Manufacture of non-metallic mineral products	04058
Casting of metals	04059
Manufacture of fabricated metal products	04060
Manufacture of engines and turbines	04061

Manufacture of pumps and compressors	04062
Manufacture of bearings and gears	04063
Manufacture of ovens and furnaces	04064
Manufacture of lifting and handling equipment	04065
Manufacture of other general purpose machinery	04066
Manufacture of agricultural and forestry machinery	04067
Manufacture of Machine Tools	04068
Manufacture of machinery for metallurgy	04069
Manufacture of machinery for mining, quarrying and constructions	04070
Manufacture of machinery for processing of food and beverages	04071
Manufacture of machinery for leather and textile	04072
Manufacture of weapons and ammunition	04073
Manufacture of other special purpose machinery	04074
Manufacture of domestic appliances	04075
Manufacture of office, accounting and computing machinery	04076
Manufacture of electrical machinery and apparatus	04077
Manufacture of Radio, Television, communication equipment and apparatus	04078
Manufacture of medical and surgical equipment	04079
Manufacture of industrial process control equipment	04080
Manufacture of instruments and appliances for measurements and navigation	04081
Manufacture of optical instruments	04082
Manufacture of watches and clocks	04083
Manufacture of motor vehicles	04084
Manufacture of body of motor vehicles	04085
Manufacture of parts & accessories of motor vehicles & engines	04086
Building & repair of ships and boats	04087
Manufacture of railway locomotive and rolling stocks	04088
Manufacture of aircraft and spacecraft	04089
Manufacture of bicycles	04090
Manufacture of other transport equipment	04091
Manufacture of furniture	04092
Manufacture of jewellery	04093
Manufacture of sports goods	04094
Manufacture of musical instruments	04095

	Manufacture of games and toys	04096
	Other manufacturing n.e.c.	04097
	Recycling of metal waste and scrap	04098
	Recycling of non- metal waste and scrap	04099
ELECTRICITY, GAS AND WATER	Production, collection and distribution of electricity	05001
	Manufacture and distribution of gas	05002
	Collection, purification and distribution of water	05003
	Other essential commodity service n.e.c	05004
CONSTRUCTION	Site preparation works	06001
	Building of complete constructions or parts- civil contractors	06002
	Building installation	06003
	Building completion	06004
	Construction and maintenance of roads, rails, bridges, tunnels, ports, harbour, runways etc.	06005
	Construction and maintenance of power plants	06006
	Construction and maintenance of industrial plants	06007
	Construction and maintenance of power transmission and telecommunication lines	06008
	Construction of water ways and water reservoirs	06009
	Other construction activity n.e.c.	06010
REAL ESTATE AND RENTING SERVICES	Purchase, sale and letting of leased buildings (residential and non-residential)	07001
	Operating of real estate of self-owned buildings (residential and non-residential)	07002
	Developing and sub-dividing real estate into lots	07003
	Real estate activities on a fee or contract basis	07004
	Other real estate/renting services n.e.c	07005
RENTING OF MACHINERY	Renting of land transport equipment	08001
	Renting of water transport equipment	08002
	Renting of air transport equipment	08003
	Renting of agricultural machinery and equipment	08004
	Renting of construction and civil engineering machinery	08005
	Renting of office machinery and equipment	08006

	Renting of other machinery and equipment n.e.c.	08007
	Renting of personal and household goods n.e.c.	08008
	Renting of other machinery n.e.c.	08009
WHOLESALE AND RETAIL TRADE	Wholesale and retail sale of motor vehicles	09001
	Repair and maintenance of motor vehicles	09002
	Sale of motor parts and accessories- wholesale and retail	09003
	Retail sale of automotive fuel	09004
	General commission agents, commodity brokers and auctioneers	09005
	Wholesale of agricultural raw material	09006
	Wholesale of food & beverages and tobacco	09007
	Wholesale of household goods	09008
	Wholesale of metals and metal ores	09009
	Wholesale of household goods	09010
	Wholesale of construction material	09011
	Wholesale of hardware and sanitary fittings	09012
	Wholesale of cotton and jute	09013
	Wholesale of raw wool and raw silk	09014
	Wholesale of other textile fibres	09015
	Wholesale of industrial chemicals	09016
	Wholesale of fertilizers and pesticides	09017
	Wholesale of electronic parts & equipment	09018
	Wholesale of other machinery, equipment and supplies	09019
	Wholesale of waste, scrap & materials for re-cycling	09020
	Retail sale of food, beverages and tobacco in specialized stores	09021
	Retail sale of other goods in specialized stores	09022
	Retail sale in non-specialized stores	09023
	Retail sale of textiles, apparel, footwear, leather goods	09024
Retail sale of other household appliances	09025	
Retail sale of hardware, paint and glass	09026	
Wholesale of other products n.e.c	09027	
Retail sale of other products n.e.c	09028	
HOTELS, RESTAURANTS AND HOSPITALITY SERVICES	Hotels – Star rated	10001
	Hotels – Non-star rated	10002
	Motels, Inns and Dharmshalas	10003
	Guest houses and circuit houses	10004
	Dormitories and hostels at educational	10005

	institutions	
	Short stay accommodations n.e.c.	10006
	Restaurants – with bars	10007
	Restaurants – without bars	10008
	Canteens	10009
	Independent caterers	10010
	Casinos and other games of chance	10011
	Other hospitality services n.e.c.	10012
TRANSPORT & LOGISTICS SERVICES	Travel agencies and tour operators	11001
	Packers and movers	11002
	Passenger land transport	11003
	Air transport	11004
	Transport by urban/sub-urban railways	11005
	Inland water transport	11006
	Sea and coastal water transport	11007
	Freight transport by road	11008
	Freight transport by railways	11009
	Forwarding of freight	11010
	Receiving and acceptance of freight	11011
	Cargo handling	11012
	Storage and warehousing	11013
	Transport via pipelines (transport of gases, liquids, slurry and other commodities)	11014
	Other Transport & Logistics services n.e.c	11015
POST AND TELECOMMUNICATION SERVICES	Post and courier activities	12001
	Basic telecom services	12002
	Value added telecom services	12003
	Maintenance of telecom network	12004
	Activities of the cable operators	12005
	Other Post & Telecommunication services n.e.c	12006
FINANCIAL INTERMEDIATION SERVICES	Commercial banks, saving banks and discount houses	13001
	Specialised institutions granting credit	13002
	Financial leasing	13003
	Hire-purchase financing	13004
	Housing finance activities	13005
	Commercial loan activities	13006
	Credit cards	13007
	Mutual funds	13008
	Chit fund	13009
	Investment activities	13010
	Life insurance	13011
	Pension funding	13012
	Non-life insurance	13013
Administration of financial markets	13014	

	Stock brokers, sub-brokers and related activities	13015
	Financial advisers, mortgage advisers and brokers	13016
	Foreign exchange services	13017
	Other financial intermediation services n.e.c.	13018
COMPUTER AND RELATED SERVICES	Software development	14001
	Other software consultancy	14002
	Data processing	14003
	Database activities and distribution of electronic content	14004
	Other IT enabled services	14005
	BPO services	14006
	Cyber café	14007
	Maintenance and repair of office, accounting and computing machinery	14008
	Computer training and educational institutes	14009
	Other computation related services n.e.c.	14010
RESEARCH AND DEVELOPMENT	Natural sciences and engineering	15001
	Social sciences and humanities	15002
	Other Research & Development activities n.e.c.	15003
PROFESSIONS	Legal profession	16001
	Accounting, book-keeping and auditing profession	16002
	Tax consultancy	16003
	Architectural profession	16004
	Engineering and technical consultancy	16005
	Advertising	16006
	Fashion designing	16007
	Interior decoration	16008
	Photography	16009
	Auctioneers	16010
	Business brokerage	16011
	Market research and public opinion polling	16012
	Business and management consultancy activities	16013
	Labour recruitment and provision of personnel	16014
	Investigation and security services	16015
	Building-cleaning and industrial cleaning activities	16016
Packaging activities	16017	
Secretarial activities	16018	
Other professional services n.e.c.	16019	

EDUCATION SERVICES	Primary education	17001
	Secondary/ senior secondary education	17002
	Technical and vocational secondary/ senior secondary education	17003
	Higher education	17004
	Education by correspondence	17005
	Coaching centres and tuitions	17006
	Other education services n.e.c.	17007
HEALTH CARE SERVICES	General hospitals	18001
	Speciality and super speciality hospitals	18002
	Nursing homes	18003
	Diagnostic centres	18004
	Pathological laboratories	18005
	Independent blood banks	18006
	Medical transcription	18007
	Independent ambulance services	18008
	Medical suppliers, agencies and stores	18009
	Medical clinics	18010
	Dental practice	18011
	Ayurveda practice	18012
	Unani practice	18013
	Homeopathy practice	18014
	Nurses, physiotherapists or other para-medical practitioners	18015
	Veterinary hospitals and practice	18016
	Medical education	18017
	Medical research	18018
	Practice of other alternative medicine	18019
	Other healthcare services	18020
SOCIAL AND COMMUNITY WORK	Social work activities with accommodation (orphanages and old age homes)	19001
	Social work activities without accommodation (Creches)	19002
	Industry associations, chambers of commerce	19003
	Professional organisations	19004
	Trade unions	19005
	Religious organizations	19006
	Political organisations	19007
	Other membership organisations n.e.c. (rotary clubs, book clubs and philatelic clubs)	19008
	Other Social or community service n.e.c	19009
CULTURE AND SPORT	Motion picture production	20001
	Film distribution	20002
	Film laboratories	20003

	Television channel productions	20004
	Television channels broadcast	20005
	Video production and distribution	20006
	Sound recording studios	20007
	Radio - recording and distribution	20008
	Stage production and related activities	20009
	Individual artists excluding authors	20010
	Literary activities	20011
	Other cultural activities n.e.c.	20012
	Circuses and race tracks	20013
	Video Parlours	20014
	News agency activities	20015
	Library and archives activities	20016
	Museum activities	20017
	Preservation of historical sites and buildings	20018
	Botanical and zoological gardens	20019
	Operation and maintenance of sports facilities	20020
	Activities of sports and game schools	20021
	Organisation and operation of indoor/outdoor sports and promotion and production of sporting events	20022
	Other sporting activities n.e.c.	20023
	Other recreational activities n.e.c.	20024
OTHER SERVICES	Hair dressing and other beauty treatment	21001
	Funeral and related activities	21002
	Marriage bureaus	21003
	Pet care services	21004
	Sauna and steam baths, massage salons etc.	21005
	Astrological and spiritualists' activities	21006
	Private households as employers of domestic staff	21007
	Other services n.e.c.	21008
EXTRA TERRITORIAL ORGANISATIONS AND BODIES	Extra territorial organisations and bodies (IMF, World Bank, European Commission etc.)	22001

*n.e.c. – not elsewhere classified