

ITR-3

FORM	ITR-3	INDIAN INCOME TAX RETURN (For individuals and HUFs having income from profits and gains of business or profession) (See rule 12) (Please refer instructions)	Assessment Year
			2 0 2 3 - 2 4

Part A-GEN		GENERAL									
PERSONAL INFORMATION	(A1) First name	(A2) Middle name	(A3) Last name	(A4) PAN							
	(A5) Flat/Door/Block No.		(A6) Name Of Premises/Building/Village				(A14) Status (Tick) <input checked="" type="checkbox"/> Individual <input type="checkbox"/> HUF				
	(A7) Road/Street/Post Office		(A8) Date of Birth/Formation (DD/MM/YYYY)				(A15) Date of Commencement of Business (DD/MM/YYYY)				
	(A9) Area/locality		(A16) Aadhaar Number (12 digit) / Aadhaar Enrolment Id (28 digit) (if eligible for Aadhaar)								
	(A10) Town/City/District		(A11) State				(A12) PIN code/ZIP code				
	(A17) Residential/Office Phone Number with STD code/Mobile No. 1		(A13) Country				Mobile No. 2				
	(A18) E-mail Address-1 (self)					E-mail Address-2					
FILING STATUS	(A19) (a)	Filed u/s (Tick) [Please see instruction]		<input type="checkbox"/> 139(1)- On or Before due date, <input type="checkbox"/> 139(4)- After due date, <input type="checkbox"/> 139(5)- Revised Return, <input type="checkbox"/> 92CD-Modified return, <input type="checkbox"/> 119(2)(b)- after condonation of delay							
		Or Filed in response to notice u/s		<input type="checkbox"/> 139(9) <input type="checkbox"/> 142(1), <input type="checkbox"/> 148, <input type="checkbox"/> 153C							
	(b)	a. Have you ever opted for new tax regime u/s 115BAC in earlier years? <input type="checkbox"/> Yes <input type="checkbox"/> No (If Yes is selected, please furnish the AY in which said option is exercised along with date of filing and Acknowledgement number of form 10-IE) b. Have you ever opted out of section 115BAC in earlier years? <input type="checkbox"/> Yes <input type="checkbox"/> No (If Yes is selected, please furnish the AY in which said option is opted out along with date of filing and Acknowledgement number of form 10-IE). Option for current assessment year <input type="checkbox"/> Opting in now <input type="checkbox"/> Not opting <input type="checkbox"/> Continue to opt <input type="checkbox"/> Opt out <input type="checkbox"/> Not eligible to opt in (Select "Opting in now" only if you are opting in first time)									
(bi)	For other than Not opting, Continue to opt & Not eligible to opt in, please furnish			Date of filing of form 10IE DD/MM/YYYY			Acknowledgement number:				
(c)	Are you filing return of income under seventh proviso to Section 139(1) but otherwise not required to furnish return of income? - (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information [Note: To be filled only if a person is not required to furnish a return of income under section 139(1) but filing return of income due to fulfilling one or more conditions mentioned in the seventh proviso to section 139(1)]										

(ci)	Have you deposited amount or aggregate of amounts exceeding Rs. 1 Crore in one or more current account during the previous year? (Yes/No)		Amount (Rs) (If Yes)									
(cii)	Have you incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or for any other person? (Yes/No)		Amount (Rs) (If Yes)									
(ciii)	Have you incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity during the previous year? (Yes/No)		Amount (Rs) (If Yes)									
(civ)	Are you required to file a return as per other conditions prescribed under clause (iv) of seventh proviso to section 139(1) (If yes, please select the relevant condition from the drop-down menu)		(Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No									
(d)	If revised/Defective/Modified, then enter Receipt No. and Date of filing original return (DD/MM/YYYY)		/ /									
(e)	If filed, in response to a notice u/s 139(9)/142(1)/148/153C or order u/s 119(2)(b), enter Unique Number/Document Identification Number and date of such notice/order, or if filed u/s 92CD enter date of advance pricing agreement	(unique number)	/ /									
(f)	Residential Status in India (for individuals) <i>(Tick applicable option)</i>	A. Resident	<input type="checkbox"/> You were in India for 182 days or more during the previous year [section 6(1)(a)] <input type="checkbox"/> You were in India for 60 days or more during the previous year, and have been in India for 365 days or more within the 4 preceding years [section 6(1)(c)] [where <i>Explanation 1</i> is not applicable] <input type="checkbox"/> You are a citizen of India, who left India, for the purpose of employment, as a member of the crew of an Indian ship and were in India for 182 days or more during the previous year and 365 days or more within the preceding 4 years [Explanation 1(a) of section 6(1)(c)] <input type="checkbox"/> You are a citizen of India or a person of Indian origin and have come on a visit to India during the previous year and were in India for a) 182 days or more during the previous year and 365 days or more within the preceding 4 years; or b) 120 days or more during the previous year and 365 days or more within the preceding 4 years if the total income, other than income from foreign sources, exceeds Rs. 15 lakh. [Explanation 1(b) of section 6(1)(c)]									
		B. Resident but not Ordinarily Resident	<input type="checkbox"/> You have been a non-resident in India in 9 out of 10 preceding years [section 6(6)(a)] <input type="checkbox"/> You have been in India for 729 days or less during the 7 preceding years [section 6(6)(a)] <input type="checkbox"/> You are a citizen of India or person of Indian origin, who comes on a visit to India, having total income, other than the income from foreign sources, exceeding Rs. 15 lakh and have been in India for 120 days or more but less than 182 days during the previous year [section 6(6)(c)] <input type="checkbox"/> You are a citizen of India having total income, other than the income from foreign sources, exceeding Rs. 15 lakh during the previous year and not liable to tax in any other country or territory by reason of your domicile or residence or any other criteria of similar nature [section 6(6)(d) rws 6(1A)]									
		C. Non-resident	<input type="checkbox"/> You were a non-resident during the previous year. (i) Please specify the jurisdiction(s) of residence during the previous year - <table border="1"> <thead> <tr> <th>S.No.</th> <th>Jurisdiction of residence</th> <th>Taxpayer Identification Number</th> </tr> </thead> <tbody> <tr> <td>1</td> <td></td> <td></td> </tr> <tr> <td>2</td> <td></td> <td></td> </tr> </tbody> </table> (ii) In case you are a Citizen of India or a Person of Indian Origin (POI), please specify -	S.No.	Jurisdiction of residence	Taxpayer Identification Number	1			2		
S.No.	Jurisdiction of residence	Taxpayer Identification Number										
1												
2												
			Total period of stay in India during the previous year (in days) Total period of stay in India during the 4 preceding years (in days)									
	Residential Status in India (for HUF) <i>(Tick applicable option)</i>	<input type="checkbox"/> Resident <input type="checkbox"/> Resident but not Ordinarily Resident <input type="checkbox"/> Non-resident										
(g)	Do you want to claim the benefit under section 115H? (<i>applicable in case of resident</i>)		<input type="checkbox"/> Yes <input type="checkbox"/> No									
(h)	Are you governed by Portuguese Civil Code as per section 5A? <i>Tick</i> <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No (If "YES" please fill Schedule 5A)											

(i)	Whether this return is being filed by a representative assessee? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, furnish following information -													
	(1) Name of the representative assessee													
	(2) Capacity of the Representative (drop down to be provided)													
	(3) Address of the representative assessee													
	(4) Permanent Account Number (PAN)/Aadhaar No. of the representative assessee													
(j)	Whether you were Director in a company at any time during the previous year? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information -													
	Name of Company			Type of Company		PAN		Whether its shares are listed or unlisted				Director Identification Number (DIN)		
(k)	Whether you are Partner in a firm? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information													
	Name of Firm						PAN							
(l)	Whether you have held unlisted equity shares at any time during the previous year? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information in respect of equity shares													
	Name of company	Type of Company	PAN	Opening balance		Shares acquired during the year				Shares transferred during the year		Closing balance		
				No. of shares	Cost of acquisition	No. of shares	Date of subscription / purchase	Face value per share	Issue price per share (in case of fresh issue)	Purchase price per share (in case of purchase from existing shareholder)	No. of shares	Sale consideration	No. of shares	Cost of acquisition
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
(m)	In case of non-resident, is there a permanent establishment (PE) in India? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No													
(n)	In the case of non-resident, is there a Significant Economic Presence (SEP) in India (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No please provide details of (a) aggregate of payments arising from the transaction or transactions during the previous year as referred in Explanation 2A(a) to section 9(1)(i) (b) number of users in India as referred in Explanation 2A(b) to section 9(1)(i).													
(o)	Whether assessee has a unit in an International Financial Services Centre and derives income solely in convertible foreign exchange? <input type="checkbox"/> Yes <input type="checkbox"/> No													
(p)	Whether you are an FII / FPI? Yes/No If yes, please provide SEBI Regn. No													
(a1)	Are you liable to maintain accounts as per section 44AA? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No													
(a2)	Whether assessee is declaring income only under section 44AE/44B/44BB/44AD/44ADA/44BBA <input type="checkbox"/> Yes <input type="checkbox"/> No													
a2i	If No, whether during the year Total sales/turnover/gross receipts of business is between Rs. 1 crore and Rs. 10crores? <input type="checkbox"/> Yes <input type="checkbox"/> No, turnover does not exceed 1 crore <input type="checkbox"/> No, turnover exceeds 10 crores													
a2ii	If Yes is selected at a2i, whether aggregate of all amounts received including amount received for sales, turnover or gross receipts or on capital account like capital contributions, loans etc. during the previous year, in cash & non-a/c payee cheque/DD, does not exceed five per cent of said amount? <input type="checkbox"/> Yes <input type="checkbox"/> No													
a2iii	If Yes is selected at a2i, whether aggregate of all payments made including amount incurred for expenditure or on capital account such as asset acquisition, repayment of loans etc., in cash and non-a/c payee cheque/DD during the previous year does not exceed five per cent of the said payment? <input type="checkbox"/> Yes <input type="checkbox"/> No													
(b)	Are you liable for audit under section 44AB? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No													
(c)	If (b) is Yes, whether the accounts have been audited by an accountant? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If Yes, furnish the following information below													
	(1)	Date of furnishing of the audit report (DD/MM/YYYY)										/	/	
	(2)	Name of the auditor signing the tax audit report												

AUDIT INFORMATION

(3)	Membership No. of the auditor		
(4)	Name of the auditor (proprietorship/ firm)		
(5)	Proprietorship/firm registration number		
(6)	Permanent Account Number (PAN)/Aadhaar No. of the proprietorship/ firm		
(7)	Date of report of the audit		
(di)	Are you liable for Audit u/s 92E? <input type="checkbox"/> Yes <input type="checkbox"/> No		
(dii)	If (di) is Yes, Whether the accounts have been audited u/s 92E? <input type="checkbox"/> Yes <input type="checkbox"/> No	Date of furnishing the audit report? DD/MM/YY	
(diii)	If liable to furnish other audit report, mention whether have you furnished such report. If yes, please provide the details as under: (Please see Instruction)		
	Sl. No.	Section Code	Date (DD/MM/YYYY)
(e)	If liable to audit under any Act other than the Income-tax act, mention the Act, section and date of furnishing the audit report?		
	Act and section	(DD/MM/YY)	Act and section (DD/MM/YY)

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

Part A- BS BALANCE SHEET AS ON 31ST DAY OF MARCH, 2023 OF THE PROPRIETARY BUSINESS OR PROFESSION (fill items below in a case where regular books of accounts are maintained, otherwise fill item 6)

SOURCES OF FUNDS		1 Proprietor's fund			
		a Proprietor's capital		a	
		b Reserves and Surplus			
		i Revaluation Reserve	bi		
		ii Capital Reserve	bii		
		iii Statutory Reserve	biii		
		iv Any other Reserve	biv		
		v Total (bi + bii + biii + biv)	bv		
		c Total proprietor's fund (a + bv)	1c		
		2 Loan funds			
		a Secured loans			
		i Foreign Currency Loans	ai		
		ii Rupee Loans			
		A From Banks	iiA		
		B From others	iiB		
		C Total (iiA + iiB)	iiC		

APPLICATION OF FUNDS

	iii	Total (ai + iiC)			aiii		
	b	Unsecured loans (including deposits)					
	i	From Banks	bi				
	ii	From others	bii				
	iii	Total (bi + bii)			biii		
	c	Total Loan Funds (aiii + biii)				2c	
	3	Deferred tax liability				3	
	4	Advances					
	i	From persons specified in section 40A(2)(b) of the I. T. Act					
	ii	From others	ii				
	iii	Total Advances (i + ii)			4iii		
	5	Sources of funds (1c + 2c +3+4iii)				5	
	1	Fixed assets					
	a	Gross: Block		1a			
	b	Depreciation		1b			
	c	Net Block (a – b)		1c			
	d	Capital work-in-progress		1d			
	e	Total (1c + 1d)			1e		
	2	Investments					
	a	Long-term investments					
	i	Government and other Securities - Quoted	ai				
	ii	Government and other Securities – Unquoted	aii				
	iii	Total (ai + aii)			aiii		
	b	Short-term investments					
	i	Equity Shares, including share application money	bi				
	ii	Preference Shares	bii				
	iii	Debentures	biii				
	iv	Total (bi + bii + biii)			biv		
	c	Total investments (aiii + biv)				2c	
	3	Current assets, loans and advances					
	a	Current assets					
	i	Inventories					
		A	Stores/consumables including packing material	iA			
		B	Raw materials	iB			
		C	Stock-in-process	iC			
		D	Finished Goods/Traded Goods	iD			
		E	Total (iA + iB + iC + iD)		iE		
	ii	Sundry Debtors				aii	
	iii	Cash and Bank Balances					
		A	Cash-in-hand	iiiA			

		B	Balance with banks	iiiB		
		C	Total (iiiA + iiiB)		iiiC	
	iv		Other Current Assets		aiv	
	v		Total current assets (iE + aii + iiiC + aiv)		av	
	b		Loans and advances			
		i	Advances recoverable in cash or in kind or for value to be received			
		ii	Deposits, loans and advances to corporates and others	bii		
		iii	Balance with Revenue Authorities	biii		
		iv	Total (bi + bii + biii)		biv	
	c		Total of current assets, loans and advances (av + biv)		3c	
	d		Current liabilities and provisions			
		i	Current liabilities			
		A	Sundry Creditors	iA		
		B	Liability for Leased Assets	iB		
		C	Interest Accrued on above	iC		
		D	Interest accrued but not due on loans	iD		
		E	Total (iA + iB + iC + iD)		iE	
		ii	Provisions			
		A	Provision for Income-tax	iiA		
		B	Provision for Leave encashment/ Superannuation/ Gratuity	iiB		
		C	Other Provisions	iiC		
		D	Total (iiA + iiB + iiC)		iiD	
		iii	Total (iE + iiD)		diii	
	e		Net current assets (3c – diii)		3e	
	4	a	Miscellaneous expenditure not written off or adjusted	4a		
		b	Deferred tax asset	4b		
		c	Profit and loss account/ Accumulated balance	4c		
		d	Total (4a + 4b + 4c)		4d	
	5		Total, application of funds (1e + 2c + 3e + 4d)		5	
NO ACCOUNT CASE	6		In a case where regular books of account of business or profession are not maintained (furnish the following information as on 31 st day of March, 2023, in respect of business or profession)			
		a	Amount of total sundry debtors		6a	
		b	Amount of total sundry creditors		6b	
		c	Amount of total stock-in-trade		6c	
		d	Amount of the cash balance		6d	

Part A-Manufacturing Account Manufacturing Account for the financial year 2022-23 (fill items 1 to 3 in a case where regular books of accounts are maintained, otherwise fill items 61 to 65 as applicable)

I	Debits to manufacturing account		
	Opening Inventory		
A	i	Opening stock of raw-material	i
	ii	Opening stock of Work in progress	ii

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

Part A-Trading Account

Trading Account for the financial year 2022-23 (fill items 4 to 12 in a case where regular books of accounts are maintained, otherwise fill items 61 to 65 as applicable)

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

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

Part A- P and L Profit and Loss Account for the financial year 2022-23 (fill items 13 to 60 in a case where regular books of accounts are maintained, otherwise fill items 61 to 65 as applicable)

	13		Gross profit transferred from Trading Account (12+12b)	13	
	14		Other income		
	i		Rent	i	
	ii		Commission	ii	
	iii		Dividend income	iii	
	iv		Interest income	iv	
	v		Profit on sale of fixed assets	v	
	vi		Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT)	vi	
	vii		Profit on sale of other investment	vii	
	viii		Gain (loss) on account of foreign exchange fluctuation u/s 43AA	viii	
	ix		Profit on conversion of inventory into capital asset u/s 28(via) (Fair Market Value of inventory as on the date of conversion)	ix	

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

31	Royalty		
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i
	ii	To others	ii
	iii	Total (i + ii)	31iii
32	Professional / Consultancy fees / Fee for technical services		
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i
	ii	To others	ii
	iii	Total (i + ii)	32iii
33	Hotel, boarding and Lodging		33
34	Traveling expenses other than on foreign traveling		34
35	Foreign travelling expenses		35
36	Conveyance expenses		36
37	Telephone expenses		37
38	Guest House expenses		38
39	Club expenses		39
40	Festival celebration expenses		40
41	Scholarship		41
42	Gift		42
43	Donation		43
44	Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)		
	i	Union excise duty	44i
	ii	Service tax	44ii
	iii	VAT/ Sales tax	44iii
	iv	Cess	44iv
	v	Central Goods and Service Tax (CGST)	44v
	vi	State Goods and Services Tax (SGST)	44vi
	vii	Integrated Goods and Services Tax (IGST)	44vii
	viii	Union Territory Goods and Services Tax (UTGST)	44viii
	ix	Any other rate, tax, duty or cess incl STT and CTT	44ix
	x	Total rates and taxes paid or payable (44i + 44ii +44iii +44iv + 44v + 44vi + 44vii + 44viii +44ix)	44x
45	Audit fee		45
46	Other expenses (specify nature and amount)		
	i		i
	ii		ii
	iii	Total (i + ii)	46iii
47	Bad debts (specify PAN/Aadhaar No. of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)		
	i1		47 i1
	i2		47 i2
	i3		47 i3
	i	Rows can be added as required Total (47i1+47i2+47i3)	47i

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

63	COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE							
	SR. NO	Name of Business		Business code		Description		
		Registration No. of goods owned/leased/hired	Whether owned/leased/hired	Tonnage capacity of goods carriage (in MT)	Number of months for which goods carriage was owned/leased/hired by assessee	Presumptive income u/s 44AE for the goods carriage (Computed @ Rs.1000 per ton per month in case tonnage exceeds 12MT, or else @ Rs.7500 per month) or the amount claimed to have been actually earned, whichever is higher		
	(i)	(1)	(2)	(3)	(4)	(5)		
	(a)							
	(b)							
	Add row options as necessary (At any time during the year the number of vehicles should not exceed 10 vehicles)							
	Total							
	(ii)	Total presumptive income from goods carriage u/s 44AE [total of column (5) of table 63(i)]					63(ii)	
	NOTE— If the profits are lower than prescribed under S.44AE or the number of goods carriage owned / leased / hired at any time during the year exceeds 10, then , it is mandatory to maintain books of accounts and have a tax audit under section 44AB							
NO ACCOUNT CASE	64	IF REGULAR BOOKS OF ACCOUNT OF BUSINESS OR PROFESSION ARE NOT MAINTAINED, furnish the following information for previous year 2022-23 in respect of business or profession -						
		(i) For assessee carrying on Business						
		a	Gross receipts (a1 + a2)				ia	
			1	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or other prescribed electronic modes before specified date			a1	
			2	Any other mode			a2	
		b	Gross profit				ib	
		c	Expenses				ic	
		d	Net profit					64i
		(ii) For assessee carrying on Profession						
		a	Gross receipts (a1 + a2)				ia	
			1	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or other prescribed electronic modes before specified date			a1	
			2	Any other mode			a2	
		b	Gross profit				ib	
		c	Expenses				ic	
		d	Net profit					64ii
	(iii)	Total profit (64i + 64ii)					64iii	
	65	i Turnover from speculative activity					65i	
		ii Gross Profit					65ii	
		iii Expenditure, if any					65iii	
		iv Net income from speculative activity (65ii-65iii)					65iv	
Part A- OI Other Information (mandatory if liable for audit under section 44AB; for others, fill if applicable)								
OTHER INFORMATION	Method of accounting employed in the previous year (Tick) <input checked="" type="checkbox"/> mercantile <input type="checkbox"/> cash							
	Is there any change in method of accounting (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No							

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

	n	Amount transferred to any special reserve [36(1)(viii)]	6n		
	o	Expenditure for the purposes of promoting family planning amongst employees [36(1)(ix)]	6o		
	p	Amount of securities transaction paid in respect of transaction in securities if such income is not included in business income [36(1)(xv)]	6p		
	q	Marked to market loss or other expected loss as computed in accordance with the ICDS notified u/s 145(2) [36(1)(xviii)]	6q		
	r	Any other disallowance	6r		
	s	Total amount disallowable under section 36 (total of 6a to 6r)		6s	
7	Amounts debited to the profit and loss account, to the extent disallowable under section 37				
	a	Expenditure of capital nature [37(1)]	7a		
	b	Expenditure of personal nature [37(1)]	7b		
	c	Expenditure laid out or expended wholly and exclusively NOT for the purpose of business or profession [37(1)]	7c		
	d	Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party [37(2B)]	7d		
	e	Expenditure by way of penalty or fine for violation of any law for the time being in force	7e		
	f	Any other penalty or fine	7f		
	g	Expenditure incurred for any purpose which is an offence or which is prohibited by law	7g		
	h	Amount of any liability of a contingent nature	7h		
	i	Any other amount not allowable under section 37	7i		
	j	Total amount disallowable under section 37 (total of 7a to 7i)		7j	
8	A Amounts debited to the profit and loss account, to the extent disallowable under section 40				
	a	Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B	Aa		
	b	Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B	Ab		
	c	Amount disallowable under section 40(a)(ib), on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016	Ac		
	d	Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B	Ad		
	e	Amount of tax or rate levied or assessed on the basis of profits [40(a)(ii)]	Ae		
	f	Amount paid as wealth tax [40(a)(iia)]	Af		
	g	Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib)	Ag		
	h	Amount of interest, salary, bonus, commission or remuneration paid to any partner or member inadmissible under section [40(b)/40(ba)]	Ah		
	i	Any other disallowance	Ai		
	j	Total amount disallowable under section 40(total of Aa to Ai)		8Aj	
	B	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year		8B	
9	Amounts debited to the profit and loss account, to the extent disallowable under section 40A				
	a	Amounts paid to persons specified in section 40A(2)(b)	9a		

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

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

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

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

SCHEDULES TO THE RETURN FORM (FILL AS APPLICABLE)

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

Schedule HP		Details of Income from House Property (Please refer instructions) (Drop down to be provided indicating ownership of property)				
1	Address of property I	Town/ City	State	Country	PIN Code/ Zip Code	
Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (if "YES" please enter following details)						
Your percentage of share in the property (%) <input type="text"/>						
Name of Co-owner(s)		PAN/Aadhaar No. of Co-owner (s)		Percentage Share in Property		
I						
II						
/Tick <input checked="" type="checkbox"/> the applicable option]		Name(s) of Tenant(s) (if let out)		PAN/TAN/Aadhaar No. of Tenant(s) (if TDS credit is claimed)		
<input type="checkbox"/> Let out						
<input type="checkbox"/> Self-occupied						
<input type="checkbox"/> Deemed let out						

1	Profit before tax as per profit and loss account (item 53, 61(ii), 62(ii), 63(ii), 64(iii) and 65(iv) of P and L)	P	1	
2a	Net profit or loss from speculative business included in 1 (enter -ve sign in case of loss) [Sl.no.12b of Trading account + Sl.no 65iv of Schedule P and L]		2a	
2b	Net profit or Loss from Specified Business u/s 35AD included in 1 (enter -ve sign in case of loss)		2b	
3	Income/ receipts credited to profit and loss account considered under other heads of income or chargeable u/s 115BBF or chargeable u/s 115BBG or chargeable u/s 115BBH	a	Salaries	3a
		b	House property	3b
		c	Capital gains	3c
		d	Other sources	3d
		di	Dividend income	3di
		dii	other than Dividend income	3dii
		e	u/s 115BBF	3e
		f	u/s 115BBG	3f
g	u/s 115BBH (net of Cost of Acquisition)	3g	(Item No. A of Schedule VDA)	
4a	Profit or loss included in 1, which is referred to in section 44AD/44ADA/44AE/44B/44BB/44BBA/44DA (drop down to be provided)		4a	
4b	Profit from activities covered under rule 7, 7A, 7B(1), 7B(1A) and 8 (Dropdown to be provided and capture as individual line item)		4b	
5	Income credited to Profit and Loss account (included in 1) which is exempt			
a	Share of income from firm(s)	5a		
	Share of income from AOP/ BOI	5b		
	Any other exempt income (specify nature and amount)			
	i	ci		
	ii	cii		
	iii	Total (ci + cii)	5ciii	
d	Total exempt income (5a + 5b + 5ciii)	5d		
6	Balance (1- 2a - 2b - 3a - 3b - 3c - 3d - 3e - 3f -3g- 4a-4b- 5d)			6
7	Expenses debited to profit and loss account considered under other heads of income/ related to income chargeable u/s 115BBF or u/s 115BBG or u/s 115BBH	a	Salaries	7a
		b	House property	7b
		c	Capital gains	7c
		d	Other sources	7d
		e	u/s 115BBF	7e
		f	u/s 115BBG	7f
		g	u/s 115BBH (other than cost of acquisition)	7g
		8a	Expenses debited to profit and loss account which relate to exempt income	8a
8b	Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A (16 of Part A-OI)	8b		
9	Total (7a + 7b + 7c + 7d + 7e + 7f + 7g + 8a + 8b)	9		

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

31	Any other amount allowable as deduction	31		
32	Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3b + 4e of Part A- OI)			
33	Total (27+28+29+30+31+32)		33	
34	Income (13+26-33)		34	
35	Profits and gains of business or profession deemed to be under -			
	i Section 44AD (61(ii) of schedule P&L)	35i		
	ii Section 44ADA (62(ii) of schedule P&L)	35ii		
	iii Section 44AE (63(ii) of schedule P&L)	35iii		
	iv Section 44B	35iv		
	v Section 44BB	35v		
	vi Section 44BBA	35vi		
	vii Section 44DA	35vii	(item 4 of Form 3CE)	
	viii Total (35i to 35vii)		35viii	
36	Net profit or loss from business or profession other than speculative and specified business (34 + 35viii)		36	
37	Net Profit or loss from business or profession other than speculative business and specified business after applying rule 7A, 7B or 8, if applicable (If rule 7A, 7B or 8 is not applicable, enter same figure as in 36) (If loss take the figure to 21 of item E) (37a+ 37b + 37c + 37d + 37e + 37f)		A37	
	a Income chargeable under rule 7	37a		
	b Deemed income chargeable under rule 7A	37b		
	c Deemed income chargeable under rule 7B(1)	37c		
	d Deemed income chargeable under rule 7B(1A)	37d		
	e Deemed income chargeable under rule 8	37e		
	f Income other than rules 7A, 7B and 8 (Item No. 36)	37f		
38	Balance of income deemed to be from agriculture, after applying rules 7, 7A, 7B(1), 7B(1A) and rule 8 for the purpose of aggregation of income as per Finance Act [4b-(37a+37b+37c+37d+37e)]		38	
B Computation of income from speculative business				
39	Net profit or loss from speculative business as per profit or loss account (Item No. 2a)		39	
40	Additions in accordance with sections 28 to 44DA		40	
41	Deductions in accordance with sections 28 to 44DA		41	
42	Income from speculative business (39+ 40 – 41) (if loss, take the figure to 6xvi of schedule CFL)		B42	
C Computation of income from specified business under section 35AD				
43	Net profit or loss from specified business as per profit or loss account		43	
44	Additions in accordance with sections 28 to 44DA		44	
45	Deductions in accordance with sections 28 to 44DA (other than deduction under section, (i) 35AD, (ii) 32 or 35 on which deduction u/s 35AD is claimed)		45	
46	Profit or loss from specified business (43 + 44 -45)		46	
47	Deductions in accordance with section 35AD(1)		47	
48	Income from Specified Business (46-47) (if loss, take the figure to 7xvi of schedule CFL)		C48	
49	Relevant clause of sub-section (5) of section 35AD which covers the specified business (to be selected from drop down menu)		C49	
D	D		D	
Income chargeable under the head 'Profits and gains from business or profession' A37+B42+C48)				

E Intra head set off of business loss of current year				
Sl.	Type of Business income	Income of current year (Fill this column only if figure is zero or positive)	Business loss set off	Business income remaining after set off
		(1)	(2)	(3) = (1) – (2)
i	Loss to be set off (Fill this row only if figure is negative)		(A37)	
ii	Income from speculative business	(B42)		
iii	Income from specified business	(C48)		
iv	Total loss set off (ii + iii)			
v	Loss remaining after set off (i – iv)			

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

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

20	Capital gains/ loss under section 50 (5 + 8 -3 - 4 -7 -19) (enter negative only if block ceases to exist)					
21	Written down value on the last day of previous year (6+ 9 -15) (enter 0 if result is negative)					

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

Schedule DEP		Summary of depreciation on assets (Other than assets on which full capital expenditure is allowable as deduction under any other section)		
SUMMARY OF	I	Plant and machinery		
	a	Block entitled for depreciation @ 15 per cent (Schedule DPM -17i or 18i as applicable)	Ia	

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

Schedule DCG Deemed Capital Gains on sale of depreciable assets

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

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

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

Schedule CG		Capital Gains							
A	Short-term Capital Gains (STCG) (Sub-items 4 and 5 are not applicable for residents)								
	1 From sale of land or building or both (fill up details separately for each property)								
		Date of purchase/ acquisition	DD/MM/YYYY		Date of sale/transfer	DD/MM/YYYY			
	Short-term Capital Gains	a	i		Full value of consideration received/receivable		ai		
			ii		Value of property as per stamp valuation authority		aii		
			iii		Full value of consideration adopted as per section 50C for the purpose of Capital Gains () [in case (aii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (aii)]		aiiii		
		b	Deductions under section 48						
			i		Cost of acquisition without indexation		bi		
			ii		Cost of Improvement without indexation		bii		
			iii		Expenditure wholly and exclusively in connection with transfer		biii		
		iv	Total (bi + bii + biii)		biv				
		c	Balance (aiii - biv)		Ic				
		d	Deduction under section 54B/54D/ 54G/54GA (Specify details in item D below)			Id			
		e	Short-term Capital Gains on Immovable property (Ic - Id)			AIe			
		f	In case of transfer of immovable property, please furnish the following details (see note)						
	S.No.		Name of buyer(s)		PAN/Aadhaar No. of buyer(s)	Percentage share	Amount	Address of property, Country code, Zip code	Pin code
		NOTE ▶	Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents.						
			In case of more than one buyer, please indicate the respective percentage share and amount.						
	2	From slump sale							
		a	i		Fair market value as per rule 11UAE(2)	2ai			
ii			Fair market value as per rule 11UAE(3)	2aii					
iii			Full value of consideration (higher of ai or aii)	2aii					
b	Net worth of the undertaking or division		2b	(6(e) of Form 3CEA)					

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

Long-term Capital Gains	B Long-term capital gain (LTCG) (Sub-items, 6, 7, 8 and 9 are not applicable for residents)														
	1 From sale of land or building or both (fill up details separately for each property)														
			Date of purchase/ acquisition		DD/MM/YYYY		Date of sale/transfer		DD/MM/YYYY						
	a		i Full value of consideration received/receivable				ai								
			ii Value of property as per stamp valuation authority				aii								
			iii Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (aii)]				aiii								
	b Deductions under section 48														
	i		Cost of acquisition				bi								
			iiia Cost of acquisition with indexation				biia								
	ii		Total cost of improvement with indexation				biib								
			(a) Cost of improvement												
			(b) Year of improvement												
			(c) Cost of Improvement with indexation												
	iii		Add row												
			Expenditure wholly and exclusively in connection with transfer				biii								
iv		Total (biia + biib+ biii)				biv									
c		Balance (aiii – biv)				lc									
d		Deduction under section 54/54B/54D/54EC/54F/54G/54GA/54GB (Specify details in item D below)				ld									
e Long-term Capital Gains on Immovable property (1c - 1d)															
f In case of transfer of immovable property, please furnish the following details (see note)															
		S.No.		Name of buyer(s)		PAN/Aadhaar No. of buyer(s)		Percentage share		Amount		Address of property, Country code, Zip code and state		Pin code	
<p>NOTE ▶ Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents.</p> <p>In case of more than one buyer, please indicate the respective percentage share and amount.</p>															
2 From slump sale															
a		i Fair market value as per Rule 11UAE(2)				2ai									
		ii Fair market value as per Rule 11UAE(3)				2aii									
		iii Full value of consideration (higher of ai or aii)				2aii									
b		Net worth of the undertaking or division				2b		(6(e) of Form 3CEA)							
c		Balance (2aiii – 2b)				2c									
d		Deduction u/s 54EC /54F (Specify details in item D below)				2d									
e Long-term capital gains from slump sale (2c-2d)															
3 From sale of bonds or debenture (other than capital indexed bonds issued by Government)															
a		Full value of consideration				3a									
b		Deductions under section 48													
i		Cost of acquisition without indexation				bi									
		ii Cost of improvement without indexation				bii									
		iii Expenditure wholly and exclusively in connection with transfer				biii									
		iv Total (bi + bii +biii)				biv									
c		Balance (3a – biv)				3c									
d		Deduction under section 54F (Specify details in item D below)				3d									

	e	LTCC on bonds or debenture (3c – 3d)	B3c
4		From sale of, (i) listed securities (other than a unit) or zero-coupon bonds where proviso under section 112(1) is applicable (ii) GDR of an Indian company referred in sec. 115ACA	
	a	Full value of consideration	4a
	b	Deductions under section 48	
	i	Cost of acquisition without indexation	bi
	ii	Cost of improvement without indexation	bii
	iii	Expenditure wholly and exclusively in connection with transfer	biii
	iv	Total (bi + bii +biii)	biv
	c	Balance (4a – biv)	4c
	d	Deduction under section 54F (Specify details in item D below)	4d
	e	Long-term Capital Gains on assets at B4 above (4c – 4d)	B4c
5		From sale of equity share in a company or unit of equity-oriented fund or unit of a business trust on which STT is paid under section 112A	
	a	LTCC u/s 112A (column 14 of Schedule 112A)	5a
	b	Deduction under sections 54F (Specify details in item D below)	5b
	c	Long-term Capital Gains on sale of capital assets at B5 above (5a – 5b)	B5c
6		For NON-RESIDENTS- from sale of shares or debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)	
	a	LTCC computed without indexation benefit	6a
	b	Deduction under sections /54F (Specify details in item D below)	6b
	c	LTCC on share or debenture (6a-6b)	6c
7		For NON-RESIDENTS- from sale of, (i) unlisted securities as per section 112(1)(c), (ii) bonds or GDR as referred in sec. 115AC, (iii) securities by FII as referred to in section 115AD (other than securities referred to in section 112A for which column B8 is to be filled up)	
	A	In case securities sold include shares of a company other than quoted shares, enter the following details	
	a	Full value of consideration received/receivable in respect of unquoted shares	7a
	b	Fair market value of unquoted shares determined in the prescribed manner	7b
	c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	7c
	ii	Full value of consideration in respect of securities other than unquoted shares	aii
	iii	Total (ic + ii)	aiii
	B	Deductions under section 48	
	i	Cost of acquisition without indexation	bi
	ii	Cost of improvement without indexation	bii
	iii	Expenditure wholly and exclusively in connection with transfer	biii
	iv	Total (bi + bii +biii)	biv
	c	Balance (aiii – biv)	7c
	d	Deduction under sections /54F (Specify details in item D below)	7d
	e	Long-term Capital Gains on assets at 7 above in case of NON-RESIDENT (7c – 7d)	B7c
8		For NON-RESIDENTS - From sale of equity share in a company or unit of equity-oriented fund or unit of a business trust on which STT is paid under section 112A	
	a	LTCC u/s 112A [Column 14 of 115AD(1)(b)(iii) proviso]	8a
	b	Deduction under sections 54F (Specify details in item D below)	8b
	c	Long-term Capital Gains on sale of capital assets at B8 above (8a – 8b)	B8c
9		From sale of foreign exchange asset by NON-RESIDENT INDIAN (If opted under chapter XII-A)	
	a	LTCC on sale of specified asset (computed without indexation)	9a
	b	Less deduction under section 115F (Specify details in item D below)	9b
	c	Balance LTCC on sale of specified asset (9a- 9b)	B9c
	d	LTCC on sale of asset, other than specified asset	9d
	e	Less deduction under section 115F (Specify details in item D below)	9e
	f	Balance LTCC on sale of asset, other than specified asset (9d- 9e)	B9f
10		From sale of assets where B1 to B9 above are not applicable	
	a	In case assets sold include shares of a company other than quoted shares, enter the following details	

		a	Full value of consideration received/receivable in respect of unquoted shares								
		b	Fair market value of unquoted shares determined in the prescribed manner								
		c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)								
		ii	Full value of consideration in respect of assets other than unquoted shares								
		iii	Total (ic + ii)								
		b	Deductions under section 48								
		i	Cost of acquisition with indexation			bi					
		ii	Cost of improvement with indexation			biv					
		iii	Expenditure wholly and exclusively in connection with transfer			bv					
		iv	Total (bi + bii+biii)			bvi					
		c	Balance (10aiii – biv)			10c					
		d	Deduction under section 54D//54F/54G/54GA (Specify details in item D below)								
		e	Long-term Capital Gains on assets at B10 above (10c- 10d)							B10e	
11			Amount deemed to be long-term capital gains								
	a		Whether any amount of unutilised capital gain on asset transferred during the previous year shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below								
		Sl.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired/ constructed	Year in which asset acquired/ constructed	Amount utilised out of Capital Gains account	Amount not used for new asset or remains unutilised in Capital gains account (X)			
		i	2018-19	54/54D/54F/54G/54GA							
		ii	2019-20	54/54B/54D/54F/54G/54GA							
		iii	2020-21	54B							
	b		Amount deemed to be long-term capital gains, other than at 'a'								
			Total amount deemed to be long-term capital gains (xi + xii + xiii + b)							B11	
12			Pass Through Income/Loss in the nature of Long-Term Capital Gain, (Fill up schedule PTI) (B12a1+B12a2 + B12b)							B12	
	a1		Pass Through Income/Loss in the nature of Long-Term Capital Gain, chargeable @ 10%							B12a1	
	a2		Pass Through Income/Loss in the nature of Long-Term Capital Gain, chargeable @ 10% - under sections other than u/s. 112A							B12a2	
	b		Pass Through Income/Loss in the nature of Long-Term Capital Gain, chargeable @ 20%							B12b	
13			Amount of LTCG included in items B1 to B12 but not chargeable to tax or chargeable at special rates in India as per DTAA								
		Sl. No.	Amount of income	Item No. B1 to B12 above in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section I.T. Act	Rate as per I.T. Act	Applicable rate (lower of (6) or (9))
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		I									
		II									
	a		Total amount of LTCG not chargeable to tax as per DTAA								B13a
	b		Total amount of LTCG chargeable to tax at special rates as per DTAA								B13b
14			Total long-term capital gain chargeable under Income-tax Act (B1e + B2e + B3e + B4e + B5f + B6c + B7e + B8f + B9c + B9f + B10e + B11 + B12 – B13a)								B14
C1			Sum of Capital Gain Incomes (9ii + 9iii + 9iv + 9v + 9vi + 9vii + 9viii of table E below)								C1
C2			Income from transfer of virtual digital assets (Item No. B of Schedule VDA)								C2
C3			Income chargeable under the head "CAPITAL GAINS" (C1 + C2)								C3

D Information about deduction claimed against Capital Gains			
I	In case of deduction u/s 54/54B/54D/54EC /54F/54G/54GA/115F give following details		
a	Deduction claimed u/s 54		
i	Date of transfer of original asset	ai	dd/mm/yyyy
ii	Cost of new residential house	aii	
iii	Date of purchase /construction of new residential house	aiii	dd/mm/yyyy
iv	Amount deposited in Capital Gains Accounts Scheme before due date	aiv	
v	Amount of deduction claimed	av	
b	Deduction claimed u/s 54B		
i	Date of transfer of original asset	bi	dd/mm/yyyy
ii	Cost of new agricultural land	bii	
iii	Date of purchase of new agricultural land	biii	dd/mm/yyyy
iv	Amount deposited in Capital Gains Accounts Scheme before due date	biv	
v	Amount of deduction claimed	bv	
c	Deduction claimed u/s 54D		
i	Date of acquisition of original asset	ci	dd/mm/yyyy
ii	Cost of purchase/ construction of new land or building for industrial undertaking	cii	
iii	Date of purchase of new land or building	ciii	dd/mm/yyyy
iv	Amount deposited in Capital Gains Accounts Scheme before due date	civ	
v	Amount of deduction claimed	cv	
d	Deduction claimed u/s 54EC		
i	Date of transfer of original asset	di	dd/mm/yyyy
ii	Amount invested in specified/notified bonds (not exceeding fifty lakh rupees)	dii	
iii	Date of investment	diii	dd/mm/yyyy
iv	Amount of deduction claimed	dii	
e	Deduction claimed u/s 54F		
i	Date of transfer of original asset	ei	dd/mm/yyyy
ii	Cost of new residential house	eii	
iii	Date of purchase/construction of new residential house	eiii	dd/mm/yyyy
iv	Amount deposited in Capital Gains Accounts Scheme before due date	eiv	
v	Amount of deduction claimed	ev	
f	Deduction claimed u/s 54G		
i	Date of transfer of original asset from urban area	fi	dd/mm/yyyy
ii	Cost and expenses incurred for purchase or construction of new asset	fii	
iii	Date of purchase/construction of new asset in an area other than urban area	fiii	dd/mm/yyyy
iv	Amount deposited in Capital Gains Accounts Scheme before due date	fiv	

4														
Add rows														
Total														

Schedule 115AD(1)(b)(iii) proviso		For NON-RESIDENTS – From sale of equity share in a company or unit of equity-oriented fund or unit of a business trust on which STT is paid under section 112A												
Sl. No.	Share/Unit Acquired	ISIN Code	Name of the Share/Unit	No. of Shares/Units	Sale-price per Share/Unit	Full value of consideration -If shares are acquired on or before 31.01.2018 (Total Sale Value) (4*5) - If shares are Acquired after 31 st January 2018 – Please enter Full Value of Consideration	Cost of acquisition without indexation (higher of 8 or 9)	Cost of acquisition	If the long-term capital asset was acquired before 01.02.2018, - Lower of 6 and 11	Fair Market Value per share/unit as on 31 st January, 2018	Total Fair Market Value of capital asset as per section 55(2)(a) - (4*10)	Expenditure wholly and exclusively in connection with transfer	Total deductions (7+12)	Balance (6-13) - of LTCG Schedule of ITR3
(Col. 1)	(Col. 1a)	(Col. 2)	(Col. 3)	(Col. 4)	(Col. 5)	(Col. 6)	(Col. 7)	(Col. 8)	(Col. 9)	(Col. 10)	(Col. 11)	(Col. 12)	(Col. 13)	(Col. 14)
1														
2														
3														
4														
Add rows														
Total														

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

Schedule OS		Income from other sources				
OTHER SOURCES	I	Gross income chargeable to tax at normal applicable rates (1a+ 1b+ 1c+ 1d + 1e)			I	
	A	Dividends, Gross			IA	
		i	Dividend income other than ii	ai		
		ii	Dividend income u/s 2(22)(c)	aii		
	B	Interest, Gross (bi + bii + biii + biv + bv + bvi + bvii + bviii + bix)			IB	
		i	From Savings Bank	bi		
		ii	From Deposits (Bank/ Post Office/ Co-operative Society/)	bii		
		iii	From Income-tax Refund	biii		
		iv	In the nature of Pass-through income/Loss	biv		
		v	Interest accrued on contributions to provident fund to the extent taxable as per first proviso to section 10(11)	bv		
		vi	Interest accrued on contributions to provident fund to the extent taxable as per Second proviso to section 10(11)	bvi		
		vii	Interest accrued on contributions to provident fund to the extent taxable as per first proviso to section 10(12)	bvii		
		viii	Interest accrued on contributions to provident fund to the extent taxable as per second proviso to section 10(12)	bviii		
		ix	Others	bix		
	C	Rental income from machinery, plants, buildings, etc., Gross			IC	
	D	Income of the nature referred to in section 56(2)(x) which is chargeable to tax (di + dii + diii + div + dv)			ID	
		i	Aggregate value of sum of money received without consideration	Di		
		ii	In case immovable property is received without consideration, stamp duty value of property	Dii		
		iii	In case immovable property is received for inadequate consideration, stamp duty value of property in excess of such consideration	Diii		
		iv	In case any other property is received without consideration, fair market value of property	Div		
		v	In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration	Dv		
	E	Any other income (please specify nature)			IE	
		Sl. No.	Nature		Amount	
	1	Family Pension				
	2	Income from retirement benefit account maintained in a notified country u/s 89A				
	3	Income from retirement benefit account maintained in a country other than notified country u/s 89A				
	4	Income taxable during the previous year on which relief u/s 89A was claimed in any earlier previous year				
	Rows can be added as required					
2	Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e + 2f related to Sl. No. 1)			2		

a	Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB			2a	
b	Income chargeable u/s 115BBE (bi + bii + biii + biv + bv + bvi)			2b	
	i	Cash credits u/s 68	bi		
	ii	Unexplained investments u/s 69	bii		
	iii	Unexplained money etc. u/s 69A	biii		
	iv	Undisclosed investments etc. u/s 69B	biv		
	v	Unexplained expenditure etc. u/s 69C	bv		
	vi	Amount borrowed or repaid on hundi u/s 69D	bvi		
c	Accumulated balance of recognised provident fund taxable u/s 111			2c	
	S.No.	Assessment Year	Income benefit	Tax benefit	
	(i)	(ii)	(iii)	(iv)	
d	Any other income chargeable at special rate (total of di to dxv)			2d	
	i	Dividends received by non-resident (not being a company) or foreign company chargeable u/s 115A(1)(a)(i)	di		
	ii	Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii)	dii		
	iii	Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia)	diii		
	iv	Interest referred to in section 194LC (1)-div chargeable u/s 115A(1)(a)(iiaa)@5%	diii		
	v	Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiaab)	dvi		
	vi	Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiaac)	dvi		
	vii	Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iiaad)	dvi		
	viii	Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b)(A) & 115A(1)(b)(B)	dvi		
	ix	Income by way of interest on bonds purchased in foreign currency by non-residents - chargeable u/s 115AC	dix		
	x	Income by way of dividend on GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC	dix		
	xi	Income by way of dividends from GDRs purchased in foreign currency by residents - chargeable u/s 115ACA	dix		
	xii	Income (other than dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)	dix		
	xiii	Income by way of interest received by an FII on bonds or Government securities referred to in section 194LD - chargeable as per proviso to section 115AD(1)(i)	dix		
	xiv	Income received by non-residents sportsmen or sports associations chargeable u/s 115BBA	dix		
	xv	Anonymous Donations in certain cases chargeable u/s 115BBC	dix		

			xvi	Interest referred to in Proviso to section 194LC(1)-chargeable u/s 115A(1)(a)(iaa)@4%	dxvi								
			xvii	Income by way of royalty from patent developed and registered in India - chargeable u/s 115BBF	dxvii								
			xviii	Income by way of transfer of carbon credits-chargeable u/s 115BBG	dxviii								
			xix	Income being dividend received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)	dxix								
			xx	Investment Income of a Non-Resident Indian -chargeable u/s 115E	dx								
		e	Pass through income in the nature of income from other sources chargeable at special rates (drop down to be provided)									2e	
		f	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)									2f	
			Sl. No.	Amount of income	Item No. 1a, 1b to 1d and 2 in which included	Country name and Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate [lower of (6) or (9)]	
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
			i										
			ii										

3	Deductions under section 57 (other than those relating to income chargeable at special rates under 2a, 2b, 2d, 2e & 2f)											
	a(i)	Expenses / Deductions other than entered in "C" (in case of other than family pension)								3a(i)		
	a(ii)	Deduction u/s 57(ii) (in case of family pension only)								3a(ii)		
	b	Depreciation (available only if income offered in 1.C of "Schedule OS")								3b		
	C	Interest expenditure on dividend u/s 57(1)(Available only if income offered in 1a)								3c		
	ci	Eligible Interest expenditure u/s 57(1) – computed value								3ci		
	d	Total								3d		
4	Amounts not deductible u/s 58											4
5	Profits chargeable to tax u/s 59											5
5a	Income claimed for relief from taxation u/s 89A											5a
6	Net Income from other sources chargeable at normal applicable rates (1 (after reducing income related to DTAA portion) – 3 + 4 + 5-5a) (If negative take the figure to 4i of schedule CYLA)											6
7	Income from other sources (other than from owning race horses) (2 + 6) (enter 6 as nil, if negative)											7
8	Income from the activity of owning and maintaining race horses											
	a	Receipts								8a		
	b	Deductions under section 57 in relation to receipts at 8a only								8b		
	c	Amounts not deductible u/s 58								8c		

d	Profits chargeable to tax u/s 59					8d	
e	Balance (8a - 8b + 8c + 8d) (if negative take the figure to 10xvi of Schedule CFL)					8e	
9	Income under the head "Income from other sources" (7 + 8c) (take 8e as nil, if negative)					9	
10	Information about accrual/receipt of income from Other Sources						
	S.No.	Other Source Income	Upto 15/6	From 16/6 to 15/9	From 16/9 to 15/12	From 16/12 to 15/3	From 16/3 to 31/3
			(i)	(ii)	(iii)	(iv)	(v)
1		Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix)					
2		Dividend Income referred in Sl. No. 1a(i)					
3		Dividend Income u/s 115A(1)(a)(i) @ 20% (Including PTI Income)					
4		Dividend Income u/s 115AC @ 10% (Including PTI Income)					
5		Dividend Income u/s 115ACA(1)(a) @ 10% (Including PTI Income)					
6		Dividend Income (other than units referred to in section 115AB) u/s 115AD(1)(i) @ 20% (Including PTI Income)					
7.		Income from retirement benefit account maintained in a country specified u/s 89A but not claimed for relief from taxation u/s 89A					
8		Dividend income chargeable at DTAA Rates					
NOTE		Please include the income of the specified persons (spouse, minor child etc.) referred to in Schedule SPI while computing the income under this head.					

Schedule CYLA		Details of Income after set-off of current years losses						
CURRENT YEAR ADJUSTMENT	LOSS	Sl.No	Head/ Source of Income	Income of current year	House property loss	Business Loss	Other sources loss	Current year's
				(Fill this column only if income is zero or positive)	of the current year set off	(other than speculation loss or specified business loss) of the current year set off	(other than loss from owning race horses) of the current year set off	Income remaining after set off
				1	2	3	4	5=1-2-3-4

i	Loss to be set off (Fill this row only if computed figure is negative)		(4 of Schedule -HP)	(2v of item E of Schedule BP)	(6 of Schedule-OS)	
ii	Salaries	(6 of Schedule S)				
iii	House property	(4 of Schedule HP)				
iv	Income from Business (excluding speculation profit and income from specified business) or profession	(A37 of Schedule BP)				
v	Speculative Income	(3ii of item E of Schedule BP)				
vi	Specified Business Income	(3iii of item E of Schedule BP)				
vii	Short-term capital gain taxable @ 15%	(9ii of item E of Schedule CG)				
viii	Short-term capital gain taxable @ 30%	(9iii of item E of Schedule CG)				
ix	Short-term capital gain taxable at applicable rates	(9iv of item E of Schedule CG)				
x	Short-term capital gain taxable at special rates in India as per DTAA	(9v of item E of Schedule CG)				
xi	Long-term capital gain taxable @ 10%	(9vi of item E of Schedule CG)				
xii	Long-term capital gain taxable @ 20%	(9vii of item E of Schedule CG)				
xiii	Long-term capital gains taxable at special rates in India as per DTAA	(9viii of item E of Schedule CG)				
xiv	Net income from other sources chargeable at normal applicable rates	(6 of Schedule OS)				
xv	Profit from the activity of owning and maintaining race horses	(8e of Schedule OS)				
xvi	Income from other sources taxable at special rates in India as per DTAA	(2f of Schedule OS)				
xvii	Total loss set off					
xviii	Loss remaining after set-off (i – xvii)					

Schedule BFLA		Details of Income after Set off of Brought Forward Losses of earlier years					
BROUGHT FORWARD LOSS ADJUSTMENT	Sl. No.	Head/ Source of Income	Income after set off, if any, of current year's losses as per 5 of Schedule CYLA)	Brought forward loss set off	Brought forward depreciation set off	Brought forward allowance under section 35(4) set off	Current year's income remaining after set off
			1	2	3	4	5
i		Salaries	(3ii of Schedule CYLA)				

ii	House property	(Siii of Schedule CYLA)	(B/f house property loss)			
iii	Business (excluding speculation income and income from specified business)	(Siv of Schedule CYLA)	(B/f business loss, other than speculation or specified business loss)			
iv	Speculation Income	(Sv of Schedule CYLA)	(B/f normal business or speculation loss)			
v	Specified Business Income	(Svi of Schedule CYLA)	(B/f normal business or specified business loss)			
vi	Short-term capital gain taxable @ 15%	(Svii of Schedule CYLA)	(B/f short-term capital loss)			
vii	Short-term capital gain taxable @ 30%	(Sviii of Schedule CYLA)	(B/f short-term capital loss)			
viii	Short-term capital gain taxable at applicable rates	(Six of Schedule CYLA)	(B/f short-term capital loss)			
ix	Short-term capital gain taxable at special rates in India as per DTAA	(Sx of Schedule CYLA)	(B/f short-term capital loss)			
x	Long-term capital gain taxable @ 10%	(Sxi of Schedule CYLA)	(B/f short-term or long-term capital loss)			
xi	Long-term capital gain taxable @ 20%	(Sxii of Schedule CYLA)	(B/f short-term or long-term capital loss)			
xii	Long-term capital gains taxable at special rates in India as per DTAA	(Sxiii of Schedule CYLA)	(B/f short-term or long-term capital loss)			
xiii	Net income from other sources chargeable at normal applicable rates	(Sxiv of Schedule CYLA)				
xiv	Profit from owning and maintaining race horses	(Sxv of Schedule CYLA)	(B/f loss from horse races)			
xv	Income from other sources income taxable at special rates in India as per DTAA	(Sxvi of Schedule CYLA)				
xvi	Total of brought forward loss set off (2ii + 2iii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2x + 2xi + 2xii + 2xiv)					
xvii	Current year's income remaining after set off Total of (5i + 5ii + 5iii + 5iv + 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi + 5xii + 5xiii + 5xiv + 5xv)					

Schedule CFL		Details of Losses to be carried forward to future years										
Sl. No.	Assessment Year	Date of Filing (DD/MM/YYYY)	House property loss	Loss from business other than loss from speculative business and specified business			Loss from speculative business	Loss from specified business	Short-term capital loss	Long-term Capital loss	Loss from owning and maintaining race horses	
				Brought forward Business Loss	Amount adjusted as on account of opting for taxation u/s 115BAC	Brought forward Business Loss available for set off during the year						
1	2	3	4	5a	5b	5c=5a-5b	6	7	8	9	10	
CARRY FORWARD OF LOSS	i	2010-11										
	ii	2011-12										
	iii	2012-13										
	iv	2013-14										
	v	2014-15										
	vi	2015-16										
	vii	2016-17										
	viii	2017-18										
	ix	2018-19										
	x	2019-20										
	xi	2020-21										
	xii	2021-22										
	xiii	2022-23										
	xiv	Total of earlier year losses b/f										
	xv	Adjustment of above losses in Schedule BFLA		(2ii of Schedule BFLA)		(2iii of Schedule BFLA)	of (2iv of Schedule BFLA)	(2v of Schedule BFLA)			(2xiv of Schedule BFLA)	
	xvi	2023-24 (Current year losses to be carried forward)		(2xviii of Schedule CYLA)		(3xviii of Schedule CYLA)	of (B42 of Schedule BP, if -ve)	(C48 of Schedule BP, if -ve)	(2x+3x+4x+5x) of Schedule CG)		((6x+7x+8x) of item E of Schedule CG)	(8e of Schedule OS, if -ve)
	xvii	Total loss Carried forward to future years										

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

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

Schedule 10AA		Deduction under section 10AA		
DEDUCTION 10AA	Deductions in respect of units located in Special Economic Zone			
	Sl	Undertaking	Assessment year in which unit begins to manufacture/produce/provide services	
	a	Undertaking No.1	a	
	b	Undertaking No.2	b	
	c	Total deduction under section 10AA (a + b)		

Schedule 80G		Details of donations entitled for deduction under section 80G			
DETAILS OF DONATIONS	A	Donations entitled for 100% deduction without qualifying limit			
		Name and address of donee	PAN of Donee	Amount of donation	Eligible Amount of donation
				Donation in cash	Donation in other mode
				Total Donation	
	i				
	ii				
	iii	Total			
	B	Donations entitled for 50% deduction without qualifying limit			
		Name and address of donee	PAN of Donee	Amount of donation	Eligible Amount of donation
				Donation in cash	Donation in other mode
				Total Donation	
	i				
	ii				
	iii	Total			
	C	Donations entitled for 100% deduction subject to qualifying limit			

	Name and address of donee	PAN of Donee	Amount of donation			Eligible Amount of donation	
			Donation in cash	Donation in other mode	Total Donation		
i							
ii							
iii	Total						
D Donations entitled for 50% deduction subject to qualifying limit							
	Name and address of donee	PAN of Donee	ARN (Donation Reference Number)	Amount of donation			Eligible Amount of donation
				Donation in cash	Donation in other mode	Total Donation	
i							
ii							

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

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

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

Schedule 80-1B		Deductions under section 80-1B				
a	Deduction in the case of undertaking which begins commercial production or refining of mineral oil [Section 80-1B(9)]	a1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)		
		a2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)		
b	Deduction in the case of an undertaking developing and	b1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)		

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

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

Schedule VI-A		Deductions under Chapter VI-A	
I	Part B- Deduction in respect of certain payments		

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

Schedule AMT		Computation of Alternate Minimum Tax payable under section 115JC					
1	Total Income as per item 14 of PART-B-TI						1
2	Adjustment as per section 115JC(2)						
a	Deduction claimed under any section included in Chapter VI2a A under the heading "C.—Deductions in respect of certain incomes"						
b	Deduction claimed u/s 10AA						2b
c	Deduction claimed u/s 35AD as reduced by the amount of depreciation on assets on which such deduction is claimed						2c
d	Total Adjustment (2a+ 2b+ 2c)						2d
3	Adjusted Total Income under section 115JC(1) (1+2d)						3
a	Adjusted Total Income u/s 115JC from units located in IFSC, if any						3a
b	Adjusted Total Income u/s 115JC from other Units (3-3a)						3b
4	Tax payable under section 115JC [(9% of (3a)+ 18.5% of (3b)) (if 3 is greater than Rs. 20 lakhs)]						4

Schedule AMTC		Computation of tax credit under section 115JD			
1	Tax under section 115JC in assessment year 2023-24 (1d of Part-B-TT1)				1
2	Tax under other provisions of the Act in assessment year 2023-24 (2i of Part-B-TT1)				2
3	Amount of tax against which credit is available [enter (2 – 1) if 2 is greater than 1, otherwise enter 0]				3
4	Utilisation of AMT credit Available (Sum of AMT credit utilised during the current year is subject to maximum of amount mentioned in 3 above and cannot exceed the sum of AMT Credit Brought Forward)				
S.	Assessment Year	AMT Credit	AMT Credit Utilised	Balance AMT Credit	

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

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

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

Schedule SI

Sl No	Section		Special rate (%)	Income (i)	Tax thereon (ii)
1	111- Accumulated balance of recognised provident for prior years	<input checked="" type="checkbox"/>		(2ciii of Schedule OS)	(2civ of Schedule OS)
2	111A or Section 115AD(1)(b)(ii)-Proviso (STCG on shares units on which where STT paid)	<input type="checkbox"/>	15	(part of 5vi of Schedule BFLA)	
3	115AD(STCG for FIIs on securities where STT not paid)	<input type="checkbox"/>	30	(part of 5vii of Schedule BFLA)	
4	112 proviso (LTCG on listed securities/ units without indexation)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
5	112(1)(c)(iii) (LTCG for non-resident on unlisted securities)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
6	115AC (LTCG for non-resident on bonds/GDR)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
7a	115AC (Income by way of interest received by non-resident on bonds purchased in foreign currency)	<input type="checkbox"/>	10	(part of 2d of Schedule OS)	
7b	115AC (Income by way of Dividend received by non-resident from GDR purchased in foreign currency)	<input type="checkbox"/>	10	(part of 2d of Schedule OS)	
8	115ACA (LTCG for an employee of specified company on GDR)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
9	115AD (LTCG for FIIs on securities)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
10	115E (LTCG for non-resident Indian on specified asset)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
11	112 (LTCG on others)	<input type="checkbox"/>	20	(5xi of Schedule BFLA)	
12	112A or section 115AD(1)(b)(iii)-proviso (LTCG on sale of shares or units on which STT is paid)	<input type="checkbox"/>	10	(5(x) of Schedule BFLA)	

SPECIAL RATES OF TAXATION

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

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

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

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

Schedule PTI Pass Through Income details from business trust or investment fund as per section 115UA, 115UB											
PASS THROUGH INCOME	Sl. No.	Investment entity covered by section 115UA/115UB	Name of business trust/ investment fund	PAN of the business trust/ investment fund	Sl.	Head of income	Current Year income	Share of current year loss distributed by Investment fund	Net Income/ Loss 9=7-8	TDS on such amount, if any	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
	1.	(drop down to be provided)			i	House property					
					ii	Capital Gains					
					a	Short-term					
					a1	Section 111A					
					b	Long-term					
					b1	Section 112A					
					B2	Sections other than 112A					
					iii	Other Sources					
					a	Dividend					
					b	Others					
					iv	Income claimed to be exempt					
					A	u/s 10(23FBB)					
					B	u/s					
					C	u/s					
						2.				i	House property
ii	Capital Gains										
A	Short-term										
	a1	Section 111A									

			iii	Business or Profession					
			iv	Capital Gains					
			v	Other sources					
			Total						
NOTE ▶ Please refer to the instructions for filling out this schedule.									

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

Schedule FA		Details of Foreign Assets and Income from any source outside India										
DETAILS OF FOREIGN ASSETS	A1 Details of Foreign Depository Accounts held (including any beneficial interest) at any time during the calendar year ending as on 31 st day of December 2022											
	Sl No	Country name	Country code	Name of financial institution	Address of financial institution	ZIP code	Account number	Status	Account opening date	Peak balance during the period	Closing balance	Gross interest paid/credited to the account during the period
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	(i)											
	(ii)											
	A2 Details of Foreign Custodial Accounts held (including any beneficial interest) at any time during the calendar year ending as on 31 st day of December 2022											
	Sl No	Country name	Country code	Name of financial institution	Address of financial institution	ZIP code	Account number	Status	Account opening date	Peak balance during the period	Closing balance	Gross amount paid/credited to the account during the period (drop down to be provided specifying nature of amount viz. interest/dividend/proceeds from sale or redemption of financial assets/other income)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	(i)											
	(ii)											
A3 Details of Foreign Equity and Debt Interest held (including any beneficial interest) in any entity at any time during the calendar year ending as on 31 st day of December 2022												

Sl No	Country name	Country code	Name of entity	Address of entity	ZIP code	Nature of entity	Date of acquiring the interest	Initial value of the investment	Peak value of investment during the period	Closing value	Total gross amount paid/credited with respect to the holding during the period	Total gross proceeds from sale or redemption of investment during the period
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
(i)												
(ii)												
A4	Details of Foreign Cash Value Insurance Contract or Annuity Contract held (including any beneficial interest) at any time during the calendar year ending as on 31 st day of December 2022											
Sl No	Country name	Country code	Name of financial institution in which insurance contract held	Address of financial institution	ZIP code	Date of contract	The cash value or surrender value of the contract	Total gross amount paid/credited with respect to the contract during the period				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)				
(i)												
(ii)												
B	Details of Financial Interest in any Entity held (including any beneficial interest) at any time during the calendar year ending as on 31 st day of December 2022											
Sl No	Country Name and code	Zip Code	Nature of entity	Name and Address of the Entity	Nature of Interest- Direct/ Beneficial owner/ Beneficiary	Date since held	Total Investment (at cost) (in rupees)	Income accrued from such Interest	Nature of Income	Income taxable and offered in this return	Schedule where offered	Item number of schedule
(1)	2(a)	2(b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	Amount	(11)	(12)
(i)												
(ii)												
C	Details of Immovable Property held (including any beneficial interest) at any time during the calendar year ending as on 31 st day of December 2022											
Sl No	Country Name and Code	ZIP Code	Address of the Property	Ownership of Direct/ Beneficial owner/ Beneficiary	Date of acquisition	Total Investment (at cost) (in rupees)	Income derived from the property	Nature of Income	Income taxable and offered in this return	Schedule where offered	Item number of schedule	
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	Amount	(10)	(11)	
(i)												
(ii)												
D	Details of any other Capital Asset held (including any beneficial interest) at any time during the calendar year ending as on 31 st day of December 2022											
Sl No	Country Name and Code	ZIP Code	Nature of Asset	Ownership of Direct/ Beneficial owner/ Beneficiary	Date of acquisition	Total Investment (at cost) (in rupees)	Income derived from the asset	Nature of Income	Income taxable and offered in this return	Schedule where offered	Item number of schedule	
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	Amount	(10)	(11)	
(i)												
(ii)												
E	Details of account(s) in which you have signing authority held (including any beneficial interest) at any time during the calendar year ending as on 31 st day of December 2022 and which has not been included in A to D above.											
Sl No	Name of the Institution which the account is held	Address of the Institution	Count of the Name and Code	ZIP Code	Name of the account holder	Account Number	Peak Balance/ Investment during the year (in rupees)	Whether income accrued is taxable in your hands?	If (7) is yes, Income accrued in the account	If (7) is yes, Income offered in this return	Schedule where offered	Item number of schedule
(1)	(2a)	(2b)	(3a)	(3b)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

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

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

Schedule AL		Assets and Liabilities at the end of the year (other than those included in Part A- BS) (applicable in a case where total income exceeds Rs.50 lakh)										
DETAILS OF ASSETS AND LIABILITIES	A	Details of immovable assets										
	Sl. No.	Description	Address	Pin code	Amount (cost) in Rs.							
	(1)	(2)	(3)	(4)	(5)							
	(i)											
	(ii)											
	B	Details of movable assets										
	Sl. No.	Description	Amount (cost) in Rs.									
	(1)	(2)	(3)									
	(i)	Jewellery, bullion etc.										
	(ii)	Archaeological collections, drawings, painting, sculpture or any work of art										

	(iii)	Vehicles, yachts, boats and aircrafts	
	(iv)	Financial assets	Amount (cost) in Rs.
	(a)	Bank (including all deposits)	
	(b)	Shares and securities	
	(c)	Insurance policies	
	(d)	Loans and advances given	
	(e)	Cash in hand	
	C	Interest held in the assets of a firm or association of persons (AOP) as a partner or member thereof	
	Sl. No.	Name and address of the firm(s)/ PAN of the firm/ AOP	Assessee's investment in the firm/ AOP on cost basis
	(1)	(2)	(3)
	(i)		
	(ii)		
	D	Liabilities in relation to Assets at (A + B + C)	
NOTE ► Please refer to instructions for filling out this schedule.			

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

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

2	2022-23	Sl. No. 8 of Schedule ESOP for last year				
3	2023-24					

PART-B

Part B – TI		Computation of total income	
TOTAL INCOME	1	Salaries (6 of Schedule S)	1
	2	Income from house property (4 of Schedule-HP) (enter nil if loss)	2
	3	Profits and gains from business or profession	
	i	Profit and gains from business other than speculative business and specified business (A37 of Schedule BP) (enter nil if loss)	3i
	ii	Profit and gains from speculative business (3(ii) of Table E of Schedule BP) (enter nil if loss and take the figure to schedule CFL)	3ii
	iii	Profit and gains from specified business (3(iii) of Table E of Schedule BP) (enter nil if loss and take the figure to schedule CFL)	3iii
	iv	Income chargeable to tax at special rates (3e, 3f & 3g of Schedule BP)	3iv
	v	Total (3i + 3ii + 3iii + 3iv) (enter nil if 3v is a loss)	3v
	4	Capital gains	
	a	Short-term	
	i	Short-term chargeable @ 15% (9vi of item E of schedule CG)	ai
	ii	Short-term chargeable @ 30% (9vii of item E of schedule CG)	aii
	iii	Short-term chargeable at applicable rate (9iv of item E of schedule CG)	aiii
	iv	Short-term chargeable at special rates in India as per DTAA (9v of item E of Schedule CG)	aiv
	v	Total Short-term (ai + aii + aiii + aiv) (enter nil if loss)	4av
	b	Long-term	
	i	Long-term chargeable @ 10% (9vi of item E of schedule CG)	bi
	ii	Long-term chargeable @ 20% (9vii of item E of schedule CG)	bii
	iii	Long-term chargeable at special rates in India as per DTAA (9viii of item E of schedule CG)	biii
	iv	Total Long-term (bi + bii+biii) (enter nil if loss)	4biv
	c	Sum of Short-term/Long-term capital gains (4av+4biv) (enter nil if loss)	4c
	d	Capital gain chargeable @ 30% u/s 115BBH (C2 of schedule CG)	4d
	e	Total capital gains (4c + 4d)	4e
	5	Income from other sources	
	a	Net income from other sources chargeable to tax at normal applicable rates (6 of Schedule OS) (enter nil if loss)	5a
b	Income chargeable to tax at special rates (2 of Schedule OS)	5b	

	c	Income from the activity of owning and maintaining race horses (8e of Schedule OS) (enter nil if loss)	5c		
	d	Total (5a + 5b + 5c) (enter nil if loss)		5d	
6		Total of head wise income (1 + 2 + 3v + 4e + 5d)		6	
7		Losses of current year to be set off against 6 (total of 2xvii, 3xvii and 4xvii of Schedule CYLA)		7	
8		Balance after set off current year losses (6 – 7) (total of serial number (ii) to (xv) column 5 of Schedule CYLA+5b+3iv)		8	
9		Brought forward losses to be set off against 8 (total of 2xvi, 3xvi and 4xvi of Schedule BFLA)		9	
10		Gross Total income (8-9) (also total of serial no (i) to (xiv) of column 5 of Schedule BFLA+ 5b+ 3iv)		10	
11		Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 10		11	
12		Deductions under Chapter VI-A			
	a	Part-B, CA and D of Chapter VI-A [(1 + 3) of Schedule VI-A and limited upto (total of i, ii, iii, iv, v, viii, xiii, xiv) of column 5 of BFLA]		12a	
	b	Part-C of Chapter VI-A [(2 of Schedule VI-A)]		12b	
	c	Total (12a + 12b) [limited upto (10-11)]		12c	
13		Deduction u/s 10AA (c of Sch. 10AA)		13	
14		Total income (10 - 12c - 13)		14	
15		Income which is included in 14 and chargeable to tax at special rates (total of (i) of schedule SI)		15	
16		Net agricultural income/ any other income for rate purpose (2v of Schedule EI)		16	
17		Aggregate income (14-15+16)[applicable if (14-15) exceeds maximum amount not chargeable to tax]		17	
18		Losses of current year to be carried forward (total of row xvi of Schedule CFL)		18	
19		Deemed income under section 115JC (3 of Schedule AMT)		19	

Part B – TTI		Computation of tax liability on total income					
COMPUTATION OF TAX LIABILITY	1	a	Tax payable on deemed total income under section 115JC (4 of Schedule AMT)			1a	
		b	Surcharge on (a) (if applicable)			1b	
		c	Health and Education Cess @ 4% on (1a+1b) above			1c	
		d	Total Tax Payable on deemed total income (1a+1b+1c)			1d	
	2		Tax payable on total income				
		a	Tax at normal rates on 17 of Part B-TI		2a		
		b	Tax at special rates (total /of col. (ii) of Schedule-SI)		2b		
		c	Rebate on agricultural income [applicable if (14-15) of Part B-TI exceeds maximum amount not chargeable to tax]		2c		
		d	Tax Payable on Total Income (2a + 2b – 2c)			2d	
		e	Rebate under section 87A			2e	
		f	Tax payable after rebate (2d – 2e)			2f	
		g	Surcharge		Surcharge computed before marginal relief	Surcharge after marginal relief	
			i	@ 25% of 17(ii) of Schedule SI	2gi	ia	
			ii	@10% or 15%, as applicable (Refer Instructions)	2gii	iaa	
			iii	On [(2f) – 17(ii) of Schedule SI- tax on income referred in 2G(ii)above)]	2giii		
			iv	Total (ia + iia)	2giv		
		H	Health and Education Cess @ 4% on (2F + 2Giii)			2H	
		I	Gross tax liability (2F+ 2Giv + 2H)			2I	
	3		Gross tax payable (higher of 1d and 2I) (3a+3b)			3	
	3a		Tax on income without including income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC (Schedule Salary) (3-3b)			3a	
3b		Tax deferred - relating to income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC.			3b		

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

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

	per 37i(1)]	rule	(other person)	which collected		hands	the hands of spouse as per section 5A or any other person as per rule 37i(1) (if applicable)	Claimed in own hands	Claimed in the hands of spouse as per section 5A or any other person as per rule 37i(1) (if applicable)	
(1)	2(i)	2(ii)	(3)	(4)	(5)	6(i)	6(ii)	7(i)	7(ii)	(8)
									TCS	PAN
i										
NOTE ▶ Please enter total of column (7)(i) in 10c of Part B-TT1										

VERIFICATION

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

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

Date _____ Place _____

Sign here →