

ITR-5

FORM No.	ITR-5	INDIAN INCOME TAX RETURN	Assessment Year			
		[For persons other than- (i) individual, (ii) HUF, (iii) company and (iv) person filing Form ITR-7] (See rule 12) (Please refer instructions)	2	0	2	3

Part A-GEN GENERAL

PERSONAL INFORMATION

(A1) Name		(A2) PAN			
(A3) Is there any change in the name? If yes, please furnish the old name		(A4) Limited Liability Partnership Identification Number (LLPIN) issued by MCA, if applicable			
(A7) Flat/Door/Block No	(A8) Name of Premises/Building/Village		(A5) Date of formation (DDMMYYYY)		
		(A6) Date of commencement of business (DD/MM/YYYY)			
(A9) Road/Street/Post Office	(A10) Area/Locality	Status (firm-1 sub-status- Partnership Firm, LLP, local authority-2, AOP/BOI- 3 sub-status- other cooperative bank, other cooperative society, society registered under society registration Act, 1860 or any other Law corresponding to that state, Primary agricultural credit society/cooperative bank, Rural development bank, Business trust, investment fund, Trust other than trust eligible to file Return in ITR 7, any other AOP/BOI, artificial juridical person-4, sub-status- Estate of the deceased, Estate of the insolvent, Other AJP).			<input type="checkbox"/>
(A11) Town/City/District		(A12) State	(A13) Pin code/Zip code		
		(A14) Country			
(A15) Office Phone Number with STD code/ Mobile No. 1			(A16) Mobile No. 2		
(A17) E-mail Address -1			(A18) E-mail Address -2		

FILING STATUS

A19(i)	(ai) 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.				
	(aii) 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				
	(aiii) Whether you are a business trust?	<input type="checkbox"/> Yes <input type="checkbox"/> No				
	(aiv) Whether you are an investment fund referred to in section 115UB?	<input type="checkbox"/> Yes <input type="checkbox"/> No				
(b)	If revised/Defective/ in response to notice for Modified, then enter Receipt No. and Date of filing original return (DD/MM/YYYY)	/ /				
(c)	If filed in response to a notice u/s 139(9)/142(1)/148/153C or order u/s 119(2)(b), enter Unique Number/ Document Identification Number (DIN) and date of such notice/order, or if filed u/s 92CD enter date of advance pricing agreement	(unique number) / /				
(di)	Have you opted for tax regime u/s 115BAD? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish the AY in which said option is exercised for the first time along with date of filing of Form 10-IF and acknowledgment number.					
(dii)	If "No", Option for current assessment year <input type="checkbox"/> Not opting <input type="checkbox"/> opting it now If "opting it now", please furnish	Date of filing of form 10-IF DD/MM/YYYY	Acknowledgement number:			

(e)	Residential Status (Tick) <input checked="" type="checkbox"/> Resident <input type="checkbox"/> Non-Resident														
(f)	Whether assessee has a unit in an International Financial Services Centre and derives income solely in convertible foreign exchange? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No														
(g)	Whether you are recognised as start up by DPIIT	<input type="checkbox"/> Yes <input type="checkbox"/> No													
(h)	If yes, please provide start up recognition number allotted by the DPIIT														
(i)	Whether certificate from inter-ministerial board for certification is received?	<input type="checkbox"/> Yes <input type="checkbox"/> No													
(j)	If yes, please provide the certification number														
(k)	In the case of non-resident, is there a permanent establishment (PE) in India (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No														
(l)	In the case of non-resident, is there a significant economic presence (SEP) in India as defined in Explanation (2A) to section 9(1) (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No														
	If yes, please provide details of (a) aggregate of payments arising from the transaction or transactions during the previous year as referred in Explanation 2A(a) to section 9(1)(i) (b) number of users in India as referred in Explanation 2A(b) to Section 9(1)(i)														
(m)	Whether you are an FII / FPI? Yes/No If yes, please provide SEBI Regn. No.														
(n)	Whether this return is being filed by a representative assessee? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No														
	If yes, please furnish following information -														
	(1)	Name of the representative assessee													
	(2)	Capacity of the Representative (drop down to be provided)													
	(3)	Address of the representative assessee													
(4)	Permanent Account Number (PAN)/Aadhaar No. of the representative assessee														
(o)	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													
(p)	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	
	1a	1b	2	3	4	5	6	7	8	9	10	11	12	13	
	AUDIT INFORMATION	a	Whether liable to maintain accounts as per section 44AA? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No												
		a2	Whether assessee is declaring income only under section 44AD/44ADA/44AE/44B/44BB/44BBA (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No												
a2i		If No, whether during the year Total sales/turnover/gross receipts of business is between Rs.1 crore and Rs.10 crores? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No turnover does not exceed 1 crore <input type="checkbox"/> turnover exceeds 10 crores													
a2ii		If Yes is selected at a2i, whether aggregate of all amounts received including amount received for sales, turnover or gross receipts or on capital account such as capital contribution, loans etc. during the previous year, in cash, & non-a/c payee cheque/DD does not exceed five per cent of the said amount? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No													

PARTNERS/ MEMBERS/TRUST INFORMATION

a2iii	If Yes is selected at a2i, whether aggregate of all payments made including amount incurred for expenditure or on capital account such as asset acquisition, repayment of loans etc. & non-a/c payee cheque/DD during the previous year, in cash, does not exceed five per cent of the said payment? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No					
b	Whether liable for audit under section 44AB? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No					
c	If (b) is Yes, whether the accounts have been audited by an accountant? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If Yes, furnish the following information-					
	(i)	Date of furnishing of the audit report (DD/MM/YYYY) / /				
	(ii)	Name of the auditor signing the tax audit report				
	(iii)	Membership no. of the auditor				
	(iv)	Name of the auditor (proprietorship/ firm)				
	(v)	Proprietorship/firm registration number				
	(vi)	Permanent Account Number (PAN)/Aadhaar No. of the auditor (proprietorship/ firm)				
	(vii)	Date of audit report				
di	Are you liable for Audit u/s 92E? <input type="checkbox"/> Yes <input type="checkbox"/> No					
dii	If (di) is Yes, whether the accounts have been audited u/s 92E? <input type="checkbox"/> Yes <input type="checkbox"/> No				Date of furnishing audit report? DD/MM/YYYY	
diii	If liable to furnish other audit report under the Income-tax Act, mention whether have you furnished such report. If yes, please provide the details as under) (Please see Instructions)					
	Sl. No.	Section Code			Date (DD/MM/YYYY)	
e	If liable to audit under any Act other than the Income-tax Act, mention the Act, section and date of furnishing the audit report					
	Act and section		(DD/MM/YY)		Act and section (DD/MM/YY)	
A	Whether there was any change during the previous year in the partners/members of the firm/AOP/BOI (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (In case of societies and cooperative banks give details of Managing Committee) If Yes, provide the details in respect of admitted / retired partners.					
	Sl.	Name of the Partner/member	Admitted/Retired	PAN	Date of admission/retirement	Remuneration paid / payable in case of retiring partner (in the case of a firm)
	1.					Percentage of share (if determinate)
	2.					
B	Is any member of the AOP/BOI/executor of AJP a foreign company? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No					
C	If Yes, mention the percentage of share of the foreign company in the AOP/BOI/executor of AJP <input type="checkbox"/> <input type="checkbox"/>					
D	Whether total income of any member of the AOP/BOI/executor of AJP (excluding his share from such association or body or executor of AJP) exceeds the maximum amount which is not chargeable to tax in the case of that member? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No					
E	Particulars of persons who were partners/members in the firm/AOP/BOI or settlor/trustee/beneficiary in the trust or executors in the case of estate of deceased / estate of insolvent as on 31 st day of March, 2023 or date of dissolution					

	S.No	Name and Address	Percentage of share (if determinate)	PAN	Aadhaar Number/Enrolment Id (if eligible for Aadhaar)	Designated Partner Identification Number, in case partner in LLP	Status (see instructions)	Rate of Interest Capital	of	Remuneration paid/payable
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
For persons referred to in section 160(1)(iii) or (iv)	F To be filled in case of persons referred to in section 160(1)(iii) or (iv)									
	1	Whether shares of the beneficiary are determinate or known?							<input type="checkbox"/> Yes	<input type="checkbox"/> No
	2	Whether the person referred in section 160(1)(iv) has Business Income?							<input type="checkbox"/> Yes	<input type="checkbox"/> No
	3	Whether the person referred in section 160(1)(iv) is declared by a Will and /or is exclusively for the benefit of any dependent relative of the settlor and/or is the only trust declared by the settlor?							<input type="checkbox"/> Yes	<input type="checkbox"/> No
	4	Please furnish the following details (as applicable):								
	(i)	Whether all the beneficiaries have income below basic exemption limit?							<input type="checkbox"/> Yes	<input type="checkbox"/> No
	(ii)	Whether the relevant income or any part thereof is receivable under a trust declared by any person by will and such trust is the only trust so declared by him?							<input type="checkbox"/> Yes	<input type="checkbox"/> No
	(iii)	Whether the trust is non-testamentary trust created before 01-03-1970 for the exclusive benefit of relatives/member of HUF of the settlor mainly dependent on him/Family?							<input type="checkbox"/> Yes	<input type="checkbox"/> No
	(iv)	Whether the trust is created on behalf of a provident fund, superannuation fund, gratuity fund, pension fund or any other fund created bona fide by a person carrying on Business or profession exclusive for the employees in such Business or Profession?							<input type="checkbox"/> Yes	<input type="checkbox"/> No
	NATURE OF BUSINESS	G Nature of business or profession, if more than one business or profession, indicate the three main activities/ products (Other than those declaring income under sections 44AD, 44ADA and 44AE)								
S.No.		Code [Please see instruction]	Trade name of the business, if any			Description				
(i)										
(ii)										

Part A-BS

BALANCE SHEET AS ON 31ST DAY OF MARCH, 2023 OR DATE OF DISSOLUTION (fill items A and B in a case where regular books of accounts are maintained, otherwise fill item C)

SOURCES OF FUNDS	A Sources of Funds				
	1	Partners' / members' fund			
	a	Partners' / members' capital		a	
	b	Reserves and Surplus			
	i	Revaluation Reserve	bi		
	ii	Capital Reserve	bii		
	iii	Statutory Reserve	biii		
	iv	Any other Reserve	biv		
	v	Credit balance of Profit and loss account	bv		
	vi	Total (bi + bii + biii + biv + bv)		bvi	
	c	Total partners'/ members' fund (a + bvi)		1c	
2	Loan funds				
	a	Secured loans			
	i	Foreign Currency Loans	ai		
	ii	Rupee Loans			

	A	From Banks	iiA		
	B	From others	iiB		
	C	Total (iiA + iiB)	iiC		
	ii	Total secured loans (ai + iiC)		aiii	
b		Unsecured loans (including deposits)			
	i	Foreign Currency Loans	bi		
	ii	Rupee Loans			
	A	From Banks	iiA		
	B	From persons specified in section 40A(2)(b)	iiB		
	C	From others	iiC		
	D	Total Rupee Loans (iiA + iiB + iiC)	iiD		
	iii	Total unsecured loans (bi + iiD)		Biii	
c		Total Loan Funds (aiii + biii)		2c	
3		Deferred tax liability		3	
4		Advances			
	i	From persons specified in section 40A(2)(b)	i		
	ii	From others	ii		
	iii	Total Advances (I + ii)		4iii	
5		Sources of funds (1c + 2c + 3 + 4iii)		5	
B		Application of funds			
	1	Fixed assets			
	a	Gross: Block	1a		
	b	Depreciation	1b		
	c	Net Block (a - b)	1c		
	d	Capital work-in-progress	1d		
	e	Total (1c + 1d)		1e	
	2	Investments			
	a	Long-term investments			
	i	Investment in property	i		
	ii	Equity instruments			
	A	Listed equities	iiA		
	B	Unlisted equities	iiB		
	C	Total	iiC		
	iii	Preference shares	iii		
	iv	Government or trust securities	iv		
	v	Debenture or bonds	v		
	vi	Mutual funds	vi		
	vii	Others	vii		
	viii	Total Long-term investments (i + iiC + iii + iv + v + vi + vii)		aviii	
	b	Short-term investments			
	i	Equity instruments			
	A	Listed equities	iA		
	B	Unlisted equities	iB		
	C	Total	iC		
	ii	Preference shares	ii		
	iii	Government or trust securities	iii		
	iv	Debenture or bonds	iv		
	v	Mutual funds	v		
	vi	Others	vi		
	vii	Total Short-term investments (iC + ii + iii + iv + v + vi)		bvii	

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

			C	Other Provisions	iiC			
			D	Total (iiA + iiB+ iiC)		iiE		
			iii	Total (iE + iiD)		diii		
			e	Net current assets (3c – diii)		3e		
			4	a	Miscellaneous expenditure not written off or adjusted	4a		
			b	Deferred tax asset	4b			
			c	Debit balance in Profit and loss account/ accumulated balance	4c			
			d	Total (4a + 4b + 4c)		4d		
			5	Total, application of funds (1e + 2c + 3e +4d)		5		
			NO ACCOUNT CASE	C	In a case where regular books of account of business or profession are not maintained, furnish the following information as on 31 st day of March, 2023, in respect of business or profession			
1	Amount of total sundry debtors		C1					
2	Amount of total sundry creditors		C2					
3	Amount of total stock-in-trade		C3					
4	Amount of the cash balance		C4					

Part Manufacturing account		A-		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 62 to 66 as applicable)			
1	Debits to Manufacturing Account						
	A Opening Inventory						
	i	Opening stock of raw-material	i				
	ii	Opening stock of Work in progress	ii				
	iii	Total (i + ii)			Aiii		
	B Purchases (net of refunds and duty or tax, if any)				B		
	C Direct wages				C		
	D Direct expenses (Di + Dii + Diii)				D		
	i	Carriage inward	i				
	ii	Power and fuel	ii				
	iii	Other direct expenses	iii				
	E Factory Overheads						
	i	Indirect wages	i				
	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)				F		
2	Closing Stock						
	i	Raw material	2i				
	ii	Work-in-progress	2ii				
	Total (2i +2ii)				2		
3	Cost of Goods Produced – transferred to Trading Account (1F-2)				3		

Part A-Trading Account **Trading Account for the financial year 2022-23** (fill items 4 to 12 in a case where regular books of accounts are maintained, otherwise fill items 62 to 66 as applicable)

CREDITS TO TRADING ACCOUNT	4	Revenue from operations			
	A	Sales/ Gross receipts of business (net of returns and refunds and duty or tax, if any)			
	i	Sale of goods	i		
	ii	Sale of services	ii		
	iii	Other operating revenues (specify nature and amount)			
	a		iiia		
	b		iiib		
	c	Total (iiia + iiib)	iiic		
	iv	Total (i + ii + iiic)		Aiv	
	B	Gross receipts from Profession			B
	C	Duties, taxes and cess received or receivable in respect of goods and services sold or supplied			
	i	Union Excise duties	i		
	ii	Service tax	ii		
	iii	VAT/ Sales tax	iii		
iv	Central Goods 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	
DEBITS TO TRADING ACCOUNT	7	Opening Stock of Finished Goods			7
	8	Purchases (net of refunds and duty or tax, if any)			8
	9	Direct Expenses (9i + 9ii + 9iii)			9
	i	Carriage inward	i		
	ii	Power and fuel	ii		
	iii	Other direct expenses Note: Row can be added as per the nature of Direct Expenses	iii		
	10	Duties and taxes, paid or payable, in respect of goods and services purchased			
	i	Custom duty	10i		
	ii	Counter veiling duty	10ii		
	iii	Special additional duty	10iii		
	iv	Union excise duty	10iv		
	v	Service tax	10v		
	vi	VAT/ Sales tax	10vi		
	vii	Central Goods 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 62 to 66 as applicable)

CREDITS TO PROFIT AND LOSS ACCOUNT	13	Gross profit transferred from Trading Account (12+12b)			13	
	14	Other income				
		i	Rent	i		
		ii	Commission	ii		
		iii	Dividend income	iii		
		iv	Interest income	iv		
		v	Profit on sale of fixed assets	v		
		vi	Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT)	vi		
		vii	Profit on sale of other investment	vii		
		viii	Gain (loss) on account of foreign exchange fluctuation u/s 43AA	viii		
		ix	Profit on conversion of inventory into capital asset u/s 28(via) (FMV of inventory as on the date of conversion)	ix		
		x	Agricultural income	x		
		xi	Any other income (specify nature and amount)			
		a		xia		
		b		xib		
		c	Total (xia + xib)	xic		
	xii	Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x + xic)			14xii	
	15	Total of credits to profit and loss account (13+14xii)			15	
DEBITS TO PROFIT AND LOSS ACCOUNT	16	Freight outward			16	
	17	Consumption of stores and spare parts			17	
	18	Power and fuel			18	
	19	Rents			19	
	20	Repairs to building			20	
	21	Repairs to machinery			21	
	22	Compensation to employees				
		i	Salaries and wages	22i		
		ii	Bonus	22ii		
		iii	Reimbursement of medical expenses	22iii		
	iv	Leave encashment	22iv			
	v	Leave travel benefits	22v			
	vi	Contribution to approved superannuation fund	22vi			
	vii	Contribution to recognised provident fund	22vii			

	viii	Contribution to recognised gratuity fund	22viii		
	ix	Contribution to any other fund	22ix		
	x	Any other benefit to employees in respect of which an expenditure has been incurred	22x		
	xi	Total compensation to employees (total of 22i to 22x)			22xi
	xii	Whether any compensation, included in 22xi, paid to non-residents	xii	Yes / No	
		If Yes, amount paid to non-residents	xii		
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

PROVISIONS FOR TAX AND APPROPRIATIONS	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 Salary/Remuneration paid to Partners of the firm										46		
	47 Other expenses (specify nature and amount)												
	i									i			
	ii									ii			
	iii	Total (i + ii)									47iii		
	48 Bad debts (specify PAN/ Aadhaar No. of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)												
	i(1)										48i(1)		
	i(2)										48i(2)		
	i(3)										48i(3)		
	i	(Rows can be added as required) Total [48i(1)+48i(2)+48i(3)]								48i			
	ii	Others (more than Rs. 1 lakh) where PAN/ Aadhaar No. is not available (provide name and complete address)								48ii			
	iii	Others (amounts less than Rs. 1 lakh)								48iii			
	iv	Total Bad Debt (48i + 48ii + 48iii)									48iv		
	49 Provision for bad and doubtful debts										49		
50 Other provisions										50			
51 Profit before interest, depreciation and taxes [15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46 + 47iii + 48iv + 49 + 50)]										51			
52 Interest													
i	Paid outside India, or paid in India to a non-resident other than a company or to a foreign company								i				
ii	To others								ii				
iii	Total (i+ii)									52iii			
53 Depreciation and amortisation										53			
54 Net profit before taxes (51 – 52iii – 53)										54			
55 Provision for current tax										55			
56 Provision for Deferred Tax										56			
57 Profit after tax (54– 55– 56)										57			
58 Balance brought forward from previous year										58			
59 Amount available for appropriation (57 + 58)										59			
60 Transferred to reserves and surplus										60			
61 Balance carried to balance sheet in proprietor's account (59 – 60)										61			

62 COMPUTATION OF PRESUMPTIVE BUSINESS INCOME UNDER SECTION 44AD (Only for Resident Partnership Firm other than LLP)							
SR.NO.	Name of Business		Business code		Description		
(i)	Gross Turnover or Gross Receipts (ia + ib)						62i
a	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system or other prescribed electronic modes received before specified date						
b	Any other mode						ib
(ii)	Presumptive Income under section 44AD (iia + iib)						62ii
a	6% of 62ia, or the amount claimed to have been earned, whichever is higher						iia
b	8% of 62ib, or the amount claimed to have been earned, whichever is higher						iib
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							
63 COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44ADA (Only for Resident Partnership Firm other than LLP)							
SR.NO.	Name of Business		Business code		Description		
(i)	Gross Receipts						63i
(ii)	Presumptive Income under section 44ADA (50% of 63i, or the amount claimed to have been earned whichever is higher)						63ii
NOTE—If income is less than 50% of Gross Receipts, it is mandatory to maintain books of accounts and have a tax audit under section 44AB							
64 COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE							
SR.NO.	Name of Business		Business code		Description		
	Registration No. of goods carriage	Whether owned/leased/hired	Tonnage capacity of goods carriage (in MT)	Number of goods carriage months for which goods carriage was owned/leased/hired by assessee	Presumptive income u/s 44AE for the goods carriage (Computed @ Rs.1000 per ton per month in case tonnage exceeds 12MT, or else @ Rs.7500 per month) or the amount claimed to have been actually earned, whichever is higher		
(i)	(1)	(2)	(3)	(4)	(5)		
(a)							
(b)							
Total							
Add row options as necessary							
(ii)	Total presumptive income from goods carriage u/s 44AE [total of column (5) of table 64(i)]						64(ii)
(iii)	Less: Salary/Remuneration to Partners of the firm						64(iii)
(iv)	Total Presumptive Income u/s 44AE (ii-iii)						64(iv)
NOTE—If the profits are lower than prescribed under S.44AE or the number of goods carriage owned at any time during the year exceeds 10, it is mandatory to maintain books of accounts and have a tax audit under 44AB.							

NO ACCOUNT CASE	65	IF REGULAR BOOKS OF ACCOUNT OF BUSINESS OR PROFESSION ARE NOT MAINTAINED, furnish the following information for previous year 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 or other prescribed electronic modes received before specified date	a1	
			2 Any other mode	a2	
		b	Gross profit	ib	
		c	Expenses	ic	
		d	Net profit		65i
		(ii) For assessee carrying on Profession			
		a	Gross receipts (a1 + a2)	iaa	
			1 Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system or other prescribed electronic modes received before specified date	a1	
			2 Any other mode	a2	
		b	Gross profit	iib	
		c	Expenses	iic	
	d	Net profit		65ii	
	(iii)	Total profit (65i + 65ii)		65iii	
	66	i	Turnover from speculative activity	66i	
		ii	Gross Profit	66ii	
		iii	Expenditure, if any	66iii	
		iv	Net income from speculative activity (66ii-- 66iii)	66iv	

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

	b	the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, or refund of GST, where such credits, drawbacks or refunds are admitted as due by the authorities concerned	5b	
	c	escalation claims accepted during the previous year	5c	
	d	any other item of income	5d	
	e	capital receipt, if any	5e	
	f	Total of amounts not credited to profit and loss account (5a+5b+5c+5d+5e)	5f	
6	Amounts debited to the profit and loss account, to the extent disallowable under section 36 due to non-fulfilment of condition specified in relevant clauses-			
	a	Premium paid for insurance against risk of damage or destruction of stocks or store [36(1)(i)]	6a	
	b	Premium paid for insurance on the health of employees [36(1)(ib)]	6b	
	c	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend [36(1)(ii)]	6c	
	d	Any amount of interest paid in respect of borrowed capital [36(1)(iii)]	6d	
	e	Amount of discount on a zero-coupon bond [36(1)(iiia)]	6e	
	f	Amount of contributions to a recognised provident fund [36(1)(iv)]	6f	
	g	Amount of contributions to an approved superannuation fund [36(1)(iv)]	6g	
	h	Amount of contribution to a pension scheme referred to in section 80CCD [36(1)(iva)]	6h	
	i	Amount of contributions to an approved gratuity fund [36(1)(v)]	6i	
	j	Amount of contributions to any other fund	6j	
	k	Any sum received from employees as contribution to any provident fund or superannuation fund or any fund set up under Employees' State Insurance Act, 1948 or any other fund for the welfare of employees to the extent not credited to the employees account on or before the due date [36(1)(va)]	6k	
	l	Amount of bad and doubtful debts [36(1)(vii)]	6l	
	m	Provision for bad and doubtful debts [36(1)(viiia)]	6m	
	n	Amount transferred to any special reserve [36(1)(viii)]	6n	
	o	Expenditure for the purposes of promoting family planning amongst employees [36(1)(ix)]	6o	
	p	Amount of securities transaction paid in respect of business income [36(1)(xv)]	6p	
	q	Marked to market loss or other expected loss as computed in accordance with the ICDS notified u/s 145(2) [36(1)(xviii)]	6q	
	r	Expenditure for purchase of sugarcane in excess of the government approved price [36(1)(xvii)]	6r	
	s	Any other disallowance	6s	
	t	Total amount disallowable under section 36 (total of 6a to 6s)	6t	
	u	Total number of employees employed by the company (mandatory in case company has recognised Provident Fund)		
	i	deployed in India	i	

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

	f	Any other disallowance	9f	
	g	Total amount disallowable under section 40A		9g
10		Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year		
	a	Any sum in the nature of tax, duty, cess or fee under any law	10a	
	b	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	10b	
	c	Any sum payable to an employee as bonus or commission for services rendered	10c	
	d	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	10d	
	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	10da	
	e	Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	10e	
	f	Any sum payable towards leave encashment	10f	
	g	Any sum payable to the Indian Railways for the use of railway assets	10g	
	h	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 or 33AC		13	
14		Any amount of profit chargeable to tax under section 41		14	
15		Amount of income or expenditure of prior period credited or debited to the profit and loss account (net)		15	
16		Amount of expenditure disallowed u/s 14A		16	
17		Whether assessee is exercising option under sub-section (2A) of section 92CE Tick <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No [If yes , please fill schedule TPSA]		17	

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

SCHEDULES TO THE RETURN FORM (FILL AS APPLICABLE)

Schedule HP	Details of Income from House Property <i>(Please refer instructions) (Drop down to be provided indicating ownership of property)</i>											
HOUSE PROPERTY	1	Address of property 1				Town/ City			State	Country	PIN Code/ Zip code	
	Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (if "YES" please enter following details)											
	Assessee's percentage of share in the property % <input style="width: 100px;" type="text"/>											
	Name of other Co-owner(s)				PAN/Aadhaar No. of Co-owner (s)				Percentage Share in Property (%)			
	I											
	II											
	/Tick <input checked="" type="checkbox"/> the applicable option]		Name(s) of PAN/Aadhaar No. of Tenant(s) (Please PAN/TAN/ Aadhaar No. of Tenant(s) (if				Tenant(s) (if letsee note)		TDS credit is claimed)			
	<input type="checkbox"/> Let out		I									
	<input type="checkbox"/> Deemed let out		II									
	A		Gross rent received or receivable or lettable value <i>(higher of the two, if let out for whole of the year; lower of the two if let out for part of the year)</i>						1a			
	B		The amount of rent which cannot be realized				1b					
	C		Tax paid to local authorities				1c					
	D		Total (1b + 1c)				1d					
	E		Annual value (1a – 1d)						1e			
F		Annual value of the property owned (own percentage share x 1e)						1f				
G		30% of 1f				1g						
H		Interest payable on borrowed capital				1h						
I		Total (1g + 1h)						1i				
J		Arrears/Unrealised rent received during the year less 30%						1j				
K		Income from house property 1 (1f – 1i + 1j)						1k				
2	Address of property 2				Town/ City			State	Country	PIN Code/ Zip code		
Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (if "YES" please enter following details)												
Assessee's percentage of share in the property % <input style="width: 100px;" 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 PAN/ Aadhaar No. of Tenant(s) PAN/TAN / Aadhaar No. of Tenant(s) (if				Tenant(s) (if let(Please see note)		TDS credit is claimed)				
<input type="checkbox"/> Let out		I										
<input type="checkbox"/> Deemed let out		II										
A		Gross rent received or receivable or lettable value <i>(higher of the two, if let out for whole of the year; lower of the two, if let out for part of the year)</i>						2a				

	B	The amount of rent which cannot be realized	2b		
	C	Tax paid to local authorities	2c		
	D	Total (2b + 2c)	2d		
	E	Annual value (2a – 2d)		2e	
	F	Annual value of the property owned (own percentage share x 2e)		2f	
	G	30% of 2f	2g		
	H	Interest payable on borrowed capital	2h		
	I	Total (2g + 2h)		2i	
	J	Arrears/Unrealised rent received during the year less 30%		2j	
	K	Income from house property 2 (2f – 2i + 2j)		2k	
3		Pass through income/ Loss if any *		3	
4		Income under the head “Income from house property” (1k + 2k +3) (if negative, take the figure to 2i of schedule CYLA)		4	
NOTE	Furnishing of PAN/Aadhaar No. of tenant is mandatory if tax is deducted under section 194-IB. Furnishing of TAN of tenant is mandatory if tax is deducted under section 194-I.				

Schedule BP		Computation of income from business or profession				
INCOME FROM BUSINESS OR PROFESSION	A	From business or profession other than speculative business and specified business				
	1	Profit before tax as per profit and loss account (item 54, 62(ii), 63(ii), 64(iv), 65(iii) & 66(iv) of Part A-P&L)		1		
	2a	Net profit or loss from speculative business included in 1 (enter –ve sign in case of loss) [Sl. No. 66iv of Schedule P 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	House property	3a	
			b	Capital gains	3b	
			c	Other sources	3c	
			ci	Dividend income	3ci	
			cii	Other than dividend income	3cii	
			d	u/s 115BBF	3d	
		e	u/s 115BBG	3e		
		f	u/s 115BBH (net of Cost of Acquisition, if any)	3f	(Item No. A of Schedule VDA)	
	4a	Profit or loss included in 1, which is referred to in section 44AD/ 44ADA/ 44AE/ 44B/ 44BB/ 44BBA / 44DA/ First schedule of Income-tax Act (other than profit from life insurance business referred to in section 115B) (Dropdown to be provided)	4a			
4b	Profit and gains from life insurance business referred to in section 115B	4b				
4c	Profit from activities covered under rules 7, 7A, 7B(1), 7B(1A) and 8 (Dropdown to be provided)	4c				

	5	Income credited to Profit and Loss account (included in 1) which is exempt				
		a	Share of income from firm(s)	5a		
		b	Share of income from AOP/ BOI	5b		
		c	Any other exempt income (specify nature and amount)			
		i		5ci		
		ii		5cii		
		iii	Total (ci + cii)	5ciii		
		d	Total exempt income (5a + 5b + 5ciii)	5d		
	6	Balance (1 – 2a – 2b – 3a – 3b – 3c – 3d – 3e – 3f – 4a – 4b – 4c – 5d)				6
		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	House property	7a
				b	Capital gains	7b
				c	Other sources	7c
				d	u/s 115BBF	7d
				e	u/s 115BBG	7e
				f	u/s 115BBH (other than cost of acquisition)	7f
		8a	Expenses debited to profit and loss account which relate to exempt income	8a		
		8b	Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A (16 of Part A-OI)	8b		
	9	Total (7a + 7b + 7c + 7d + 7e + 7f + 8a + 8b)				9
	10	Adjusted profit or loss (6+9)				10
	11	Depreciation and amortisation debited to profit and loss account				11
	12	Depreciation allowable under Income-tax Act				
		i	Depreciation allowable under section 32(1)(ii) and 32(1)(ia) (column 6 of Schedule-DEP)	12i		
		ii	Depreciation allowable under section 32(1)(i) (Make your own computation refer Appendix-IA of IT Rules)	12ii		
		iii	Total (12i + 12ii)	12iii		
	13	Profit or loss after adjustment for depreciation (10 +11 – 12iii)				13
	14	Amounts debited to the profit and loss account, to the extent disallowable under section 36 (6t of Part A-OI)				14
	15	Amounts debited to the profit and loss account, to the extent disallowable under section 37 (7j of Part A-OI)				15
	16	Amounts debited to the profit and loss account, to the extent disallowable under section 40 (8Aj of Part A-OI)				16
	17	Amounts debited to the profit and loss account, to the extent disallowable under section 40A (9g of PartA-OI)				17
	18	Any amount debited to profit and loss account of the previous year but disallowable under section 43B (1h of Part A-OI)				18
	19	Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006				19
	20	Deemed income under section 41				20

21	Deemed income under section 32AC/ 32AD/ 33AB/ 33ABA/35ABA/35ABB/ 35AC/ 40A(3A)/ 33AC/ 72A/ 80HHD/21 80-IA	21		
22	Deemed income under section 43CA	22		
23	Any other item of addition under section 28 to 44DB	23		
24	Any other income not included in profit and loss account/any other expense not allowable (including income from salary, commission, bonus and interest from firms in which assessee is a partner)	24		
25	Increase in profit or decrease in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3a + 4d of Part A- OI)	25		
26	Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23+24+25)	26		
27	Deduction allowable under section 32(1)(iii)	27		
28	Amount of deduction under section 35 or 35CCC or 35CCD in excess of the amount debited to profit and loss account (item x(4) of Schedule ESR) (if amount deductible under section 35 or 35CCC or 35CCD is lower than amount debited to P&L account, it will go to item 24)	28		
29	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year(8B of Part A-OI)	29		
30	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year(10h of Part A-OI)	30		
31	Any other amount allowable as deduction	31		
32	Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock(2 Column 3b + 4e of Part A- OI)	32		
33	Total (27+28+29+30+31+32)	33		
34	Income (13+26-33)	34		
35	Profits and gains of business or profession deemed to be under -			
i	Section 44AD [62(ii) of schedule]	35i		
ii	Section 44ADA [63(ii) of schedule]	35ii		
iii	Section 44AE [64(iv) of schedule]	35iii		
iv	Section 44B	35iv		
v	Section 44BB	35v		
vi	Section 44BBA	35vi		
vii	Section 44DA	35 vii	(item 4 of Form 3CE)	
viii	First Schedule of Income-tax Act (other than 115B)	35viii		
ix	Total (35i to 35viii)	35 ix		
36	Net profit or loss from business or profession other than speculative and specified business (34 + 35 ix)	36		
37	Net Profit or loss from business or profession other than speculative business and specified business after applying rules 7A, 7B or 8, if applicable (If rule 7A, 7B or 8 is not applicable, enter same figure as in 36) (If loss take the figure to 2i of item E) (37a+ 37b + 37c + 37d + 37e + 37f)	37		

	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 rule 8 (Item No. 36)	37f		
38		Balance of income deemed to be from agriculture, after applying rule 7, 7A, 7B(1), 7B(1A) and rule 8 for the purpose of aggregation of income as per Finance Act [4c-(37a+37b+37c+37d+37e)]		38	
B Computation of income from speculative business					
39		Net profit or loss from speculative business as per profit or loss account		39	
40		Additions in accordance with section 28 to 44DB		40	
41		Deductions in accordance with section 28 to 44DB		41	
42		Income from speculative business (if loss, take the figure to 6xvi of schedule CFL)		B42	
C Computation of income from specified business under section 35AD					
43		Net profit or loss from specified business as per profit or loss account		43	
44		Additions in accordance with section 28 to 44DB		44	
45		Deductions in accordance with section 28 to 44DB (other than deduction under section,- (i) 35AD, (ii) 32 or 35 on which deduction u/s 35AD is claimed)		45	
46		Profit or loss from specified business 43+44-45)		46	
47		Deductions in accordance with section 35AD(1)		47	
48		Income from Specified Business (46-47) (if loss, take the figure to 7xv i of schedule CFL)		48	
49		Relevant clause of sub-section (5) of section 35AD which covers the specified business (to be selected from drop down menu)		C49	
D Income chargeable under the head 'Profits and gains from business or profession' (A37+B42+C48)					
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	Income from life insurance business under section 115B	(4b)		
	v	Total loss set off (ii + iii+iv)			
	v	Loss remaining after set off (i – v)			

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

1	Block of assets	Plant and machinery			
		15	30	40	45
		(i)	(ii)	(iii)	(iv)
2	Rate (%)				
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 realizations during the year out of 7				
9	Amount on which depreciation at half rate to be allowed (7-8) (enter 0, if result is negative)				
10	Depreciation on 6 at full rate				
11	Depreciation on 9 at half rate				
12	Additional depreciation, if any, on 4				
13	Additional depreciation, if any, on 7				
14	Additional depreciation relating to immediately preceding year' on asset put to use for less than 180 days				
15	Total depreciation* (10+11+12+13+14)				
16	Depreciation disallowed under section 38(2) (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)				

DEPRECIATION ON PLANT AND MACHINERY

Schedule DOA		Depreciation on other assets (Other than assets on which full capital expenditure is allowable as deduction)							
DEP	1	Block of assets	Land	Building (not including land)		Furniture fittings	and Intangible assets	Ships	
	2	Rate (%)	Nil	5	10	40	10	25	20
			(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)
	3	Written down value on the first day of previous year							
	4	Additions for a period of 180 days or more in the previous year							
	5	Consideration or other realization during the previous year out of 3 or 4							
	6	Amount on which depreciation at full rate to be allowed (3 + 4 -5) (enter 0, if result is negative)							
	7	Additions for a period of less than 180 days in the previous year							
	8	Consideration or other realizations during the year out of 7							
	9	Amount on which depreciation at half rate to be allowed (7-8) (enter 0, if result is negative)							
	10	Depreciation on 6 at full rate							
	11	Depreciation on 9 at half rate							
	12	Total depreciation* (10+11)							
	13	Depreciation disallowed under section 38(2) (out of column 12)							
	14	Net aggregate depreciation (12-13)							
	15	Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. (out of column 14)							
	16	Expenditure incurred in connection with transfer of asset/ assets							
	17	Capital gains/ loss under section 50 (5 + 8 -3-4 -7 -16) (enter negative only if block ceases to exist)							
18	Written down value on the last day of previous year* (6+ 9 -12) (enter 0 if result is negative)								
Schedule DEP		Summary of depreciation on assets (Other than assets on which full capital expenditure is allowable as deduction under any other section)							
SUMMARY OF DEPRECIATION ON ASSETS	1	Plant and machinery							
	a	Block entitled for depreciation @ 15 per cent (Schedule DPM – 17i or 18i as applicable)			1a				
	b	Block entitled for depreciation @ 30 per cent (Schedule DPM – 17ii or 18ii as applicable)			1b				
	c	Block entitled for depreciation @ 40 per cent (Schedule DPM – 17iii or 18iii as applicable)			1c				
	d	Block entitled for depreciation @ 45 per cent (Schedule DPM – 17iv or 18iv as applicable)							
	e	Total depreciation on plant and machinery (1a + 1b + 1c +1d)					1d		

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

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

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

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

Schedule CG		Capital Gains								
A Short-term Capital Gains (STCG) (Sub-items 4 & 5 are not applicable for residents)										
Short-term Capital Gains	1	From sale of land or building or both (fill up details separately for each property)(in case of co-ownership, enter your share of capital gain)								
		Date of purchase/acquisition	DD/MM/YYYY	Date of sale/transfer	DD/MM/YYYY					
		a	i	Full value of consideration received/receivable	ai					
			ii	Value of property as per stamp valuation authority	aii					
			iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (aii)]	aiii					
		b	Deductions under section 48							
			i	Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB	bi					
			ii	Cost of acquisition without indexation	bii					
			iii	Cost of Improvement without indexation	biii					
			iv	Expenditure wholly and exclusively in connection with transfer	biv					
			v	Total (bi + bii + biii+biv)	Bv					
		c	Balance (aiii – bv)			1c				
		d	Deduction under section 54D/ 54G/54GA (Specify details in item D below)			1d				
		e	Short-term Capital Gains on Immovable property (1c – 1d)				A1e			
		f	In case of transfer of immovable property, please furnish the following details (see note)							
			S.No.	Name of PAN/Aadhaar buyer(s)	No. of buyers(s)	Percentage share	Amount	Address of property, Country code, ZIP code	Pin code	State
		NOTE ►	Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents. In case of more than one buyer, please indicate the respective percentage share and amount.							
		2	From slump sale							
			A	i	Fair market value as per rule 11UAE(2)	2ai				
				ii	Fair market value as per rule 11UAE(3)	2aii				
			iii	Full value of consideration (higher of ai or aii)	2aiii					
		B	Net worth of the under taking or division			2b				
	C	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)(b)(ii) proviso (for FII)								
		a	Full value of consideration			3a				
		b	Deductions under section 48							
			i	Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB of the Rules	bi					
			ii	Cost of acquisition without indexation	Bii					
			iii	Cost of Improvement without indexation	Biii					
			iv	Expenditure wholly and exclusively in connection with transfer	biv					
			v	Total (i + ii + iii+iv)	bv					
	c	Balance (3a – bv)			3c					
	d	Loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)			3d					
	e	Short-term capital gain on equity share or equity oriented MF (STT paid) (3c +3d)				A3e				

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

	Sl.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired/ constructed		Amount not used for new asset or remains unutilised in Capital gains account (X)							
				Year in which asset acquired/ constructed	Amount utilised out of Capital Gains account								
	i	2018-19	54D/54G/54GA										
	ii	2019-20	54D/54G/54GA										
b	Amount deemed to be Short-term capital gains u/s 54D/54G/54GA, other than at 'a'												
c	Amount deemed to be Short-term capital gains as per section 45(4) read with section 9B of the Act							7c	Sl. NO. 4b of form 5c				
	Amount deemed to be Short-term capital gains (xi + xii + b + c)							A7					
8	Pass Through Income/Loss in the nature of Short Term Capital Gain, (Fill up schedule PTI) (A8a+ A8b + A8c)							A8					
	a	Pass Through Income/Loss in the nature of Short-Term Capital Gain, chargeable @ 15%					A8a						
	b	Pass Through Income/Loss in the nature of Short-Term Capital Gain, chargeable @ 30%					A8b						
	c	Pass Through Income/Loss in the nature of Short-Term Capital Gain, chargeable at applicable rates					A8c						
9	Amount of STCG included in A1 – A8 but not chargeable to tax or chargeable at special rates in India as per DTAA												
	Sl. No.	Amount of income	Item No. A1 to A8 above in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether obtained (Y/N)	TRC Act	Section of LT. Act	Rate as per LT. Act	Applicable rate (6) or (9)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)			
	I												
	II												
	a	Total amount of STCG not chargeable to tax in India as per DTAA										A9a	
	b	Total amount of STCG chargeable to tax at special rates in India as per DTAA										A9b	
10	Total Short-term Capital Gain (A1e+ A2c+ A3e+ A4a+ A4b+ A5c+ A6g+A7 + A8-A9a)											A10	
B	Long-term capital gain (LTCG) (Sub-items 6, 7& 8 are not applicable for residents)												
Long-term Capital Gains	1	From sale of land or building or both (fill up details separately for each property) (in case of co-ownership, enter your share of Capital Gain)											
		Date of purchase/acquisition	DD/MM/YYYY	Date of sale/transfer	DD/MM/YYYY								
		a	Full value of consideration received/receivable									ai	
			Value of property as per stamp valuation authority									aii	
			Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (aii)]									aiii	
		b	Deductions under section 48										
			Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB of the Rules									bi	
			Cost of acquisition									bii	
			Cost of acquisition with indexation									biia	
			Total cost of improvement with indexation									biib	
			(a) Cost of Improvement										
			(b) Year of Improvement										
			(c) Cost of Improvement with Indexation										
			Add Row										
			Expenditure wholly and exclusively in connection with transfer									biib	
			Total (bi+bi+bii +biii)									biv	
		c	Balance (aiii – biv)									Ic	
		d	Deduction under section 54D/54EC/54G/54GA (Specify details in item D below)									Id	
		e	Long-term Capital Gains on Immovable property (1c – 1d)										B1e
		f	In case of transfer of immovable property, please furnish the following details (see note)										
	S.No.	Name of buyer(s)	PAN/Aadhaar No. of buyer(s)	No. of share	Percentage share	Amount	Address of property	Pin Code	State				

	NOTE ►	Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents. In case of more than one buyer, please indicate the respective percentage share and amount.		
2	From slump sale			
a	i	Fair market value as per rule 11UAE(2)	2ai	
	ii	Fair market value as per rule 11UAE(3)	2aii	
	iii	Full value of consideration (higher of ai or aii)	2aiii	
	b	Net worth of the under taking or division	2b	
	c	Balance (2aiii – 2b)	2c	
d	Deduction u/s 54EC	2d		
e	Long-term capital gains from slump sale (2c-2d)		B2c	
3	From sale of bonds or debenture (other than capital indexed bonds issued by Government)			
a	Full value of consideration		3a	
b	Deductions under section 48			
i		Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB	bi	
	ii	Cost of acquisition without indexation	bii	
	iii	Cost of improvement without indexation	biii	
	iv	Expenditure wholly and exclusively in connection with transfer	Biv	
	v	Total (bi + bii +biii+biv)	bv	
c	LTTCG on bonds or debenture – (3a-bv)		B3c	
4	From sale of listed securities (other than a unit) or zero coupon bonds where proviso under section 112(1) is applicable			
a	Full value of consideration		4a	
b	Deductions under section 48			
i		Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB	bi	
	ii	Cost of acquisition without indexation	bii	
	iii	Cost of improvement without indexation	biii	
	iv	Expenditure wholly and exclusively in connection with transfer	Biv	
	v	Total (bi + bii +biii+biv)	bv	
c	Long-Term Capital Gains on assets at B4 (4a – bv)		4c	
5	From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A			
	Long-term Capital Gains on sale of capital assets at B5(Column 14 of schedule 112A)		B5	
6	For NON-RESIDENTS- from sale of shares or debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)			
	LTTCG computed without indexation benefit		B6	
7	For NON-RESIDENTS- from sale of, (i) unlisted securities as per sec. 112(1)(c), (ii) units referred in sec. 115AB, (iii) bonds or GDR as referred in sec. 115AC, (iv) securities by FII as referred to in sec. 115AD			
a	i	In case securities sold include shares of a company other than quoted shares, enter the following details		
		a	Full value of consideration received/receivable in respect of unquoted shares	ia
		b	Fair market value of unquoted shares determined in the prescribed manner	ib
	ii	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
			Full value of consideration in respect of securities other than unquoted shares	aii
		iii	Total (ic + ii)	aiii
	b	Deductions under section 48		
	i		Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB of the Rules	bi
		ii	Cost of acquisition without indexation	bii
		iii	Cost of improvement without indexation	biii
iv		Expenditure wholly and exclusively in connection with transfer	biv	
v		Total (bi + bii +biii+biv)	bv	
c	Long-term Capital Gains on assets at 7 above in case of NON-RESIDENT (aiii-bv)		B7c	
8	For NON-RESIDENTS - From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A			
	Long-term Capital Gains on sale of capital assets at B8 (Column 14 of 115AD(1)(b)(iii) proviso)		B8	
9	From sale of assets where B1 to B8 above are not applicable			
a	i	In case assets sold include shares of a company other than quoted shares, enter the following details		

c	iv	Amount of deduction claimed	biv		
	Deduction claimed u/s 54G				
	i	Date of transfer of original asset	ci	dd/mm/yyyy	
	ii	Cost and expenses incurred for purchase or construction of new asset	cii		
	iii	Date of purchase/construction of new asset in an area other than urban area	ciii	dd/mm/yyyy	
	iv	Amount deposited in Capital Gains Accounts Scheme before due date	civ		
	v	Amount of deduction claimed	cv		
	d Deduction claimed u/s 54GA				
	i	Date of transfer of original asset from urban area	di	dd/mm/yyyy	
	ii	Cost and expenses incurred for purchase or construction of new asset	dii		
	iii	Date of purchase/construction of new asset in SEZ	diii	dd/mm/yyyy	
	iv	Amount deposited in Capital Gains Accounts Scheme before due date	div		
	v	Amount of deduction claimed	dv		
	e	Total deduction claimed (1a + 1b + 1c + 1d)			e

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

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

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

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

F Information about accrual/receipt of capital gain

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

2	Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e related to sl. no. 1)			2	
	a	Income by way of winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB	2a		
	b	Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)	2b		
	i	(i) Cash credits u/s 68	bi		
	ii	(ii) Unexplained investments u/s 69	bii		
	iii	(iii) Unexplained money etc. u/s 69A	biii		
	iv	(iv) Undisclosed investments etc. u/s 69B	biv		
		investments etc. u/s 69B			
	v	(v) Unexplained expenditure etc. u/s 69C	bv		
	vi	(vi) Amount borrowed or repaid on hundi u/s 69D	bvi		
	c	Any other income chargeable at special rate (total of ci to cxxii)	2c		
	i	Dividends received by non-resident (not being a company) or foreign company chargeable u/s 115A(1)(a)(i)			
	ii	Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii)			
	iii	Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia)			
	iv	Interest referred to in section 194LC(1) - chargeable u/s 115A(1)(a)(iiaa) @ 5%			
	v	Interest referred to in Proviso to section 194LC(1) - chargeable u/s 115A(1)(a)(iiaa)@4%			
	vi	Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab)			
	vii	Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)			
	viii	Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iiid)			
	ix	Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b) (A) & 115A(1)(b)(B)			
	x	Income by way of interest from bonds purchased in foreign currency by non-residents - chargeable u/s 115AC			
	xi	Income by way of dividend from GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC			
	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)			
	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)			
	xiv	Income received by non-residents sportsmen or sports associations chargeable u/s 115BBA			

i	Loss to be set off → (Fill this row only, if computed figure is negative)		(4of Schedule -HP)	(2v of item E of Schedule BP)	(6 of Schedule-OS)	
ii	House property		(4of Schedule HP)			
iii	Business (excluding Income from life insurance business u/s 115B, speculation income and income from specified business)		(A37 of Schedule BP)			
iv	Income from life insurance business u/s 115B		(3iv of item E of Sch. BP)			
v	Speculation income		(3ii of item E of Sch. BP)			
vi	Specified business income u/s 35AD		(3iii of item E of Sch. BP)			
vii	Short-term capital gain taxable @ 15%		(9ii of item E of Schedule CG)			
viii	Short-term capital gain taxable @ 30%		(9iii of item E of Schedule CG)			
ix	Short-term capital gain taxable at applicable rates		(9iv of item E of Schedule CG)			
x	Short-term capital gain taxable at special rates in India as per DTAA		(9v of item E of Schedule CG)			
xi	Long-term capital gain taxable @ 10%		(9vi of item E of Schedule CG)			
xii	Long-term capital gain taxable @ 20%		(9vii of item E of Schedule CG)			
xiii	Long-term capital gains taxable at special rates in India as per DTAA		(9viii of item E of Schedule CG)			
xiv	Net income from other sources chargeable at normal applicable rates		(6 of Schedule OS)			
xv	Profit from the activity of owning and maintaining race horses		(8e of Schedule OS)			
xvi	Income from other sources taxable at special rates in India as per DTAA		(2e of Schedule OS)			
xvii	Total loss set off					
xviii	Loss remaining after set-off (i - xvii)					

Schedule BFLA		Details of Income after Set off of Brought Forward Losses of earlier years				
Sl. No.	Head/ Source of Income	Income after set off, if any, of current year's losses as per 5 of Schedule CYLA)	Brought forward loss set off	Brought forward depreciation set off	Brought forward allowance under section 35(4) set off	Current year's income remaining after set off
		1	2	3	4	5
i	House property	(5ii of Schedule CYLA)	(B/f house property loss)			
ii	Business (excluding Income from life insurance business u/s 115B, speculation income and income from specified business)	(5iii of Schedule CYLA)	(B/f business loss, other than speculation or specified business loss)			
iii	Income from life insurance business u/s 115B	(5iv of Schedule CYLA)	(B/f business loss, other than speculation or specified business loss)			
iv	Speculation Income	(5v of Schedule CYLA)	(B/f normal business or speculation loss)			
v	Specified Business Income	(5vi of Schedule CYLA)	(B/f normal business or specified business loss)			
vi	Short-term capital gain taxable @ 15%	(5vii of Schedule CYLA)	(B/f short-term capital loss)			

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

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 speculative business and specified business			Loss from speculative business	Loss from specified business	Loss from life insurance business u/s 115B	Short-term capital loss	Long-term Capital loss	Loss from owning and maintaining race horses
				Brought forward business loss	Amount as adjusted on account of opting for taxation under section 115BAD	Brought forward Business loss available for set off during the year						
1	2	3	4	5a	5b	5c=5a-5b	6	7	8	8	9	10
i	2010-11											
ii	2011-12											
iii	2012-13											
iv	2013-14											
v	2014-15											
vi	2015-16											
vii	2016-17											
viii	2017-18											
ix	2018-19											
x	2019-20											
xi	2020-21											
xii	2021-22											
xiii	2022-23											
xiv	Total of earlier year losses b/f											
xv	Adjustment of above losses in Schedule BFLA		(2i of Schedule BFLA)			(2ii of Schedule BFLA)	(2iv of Schedule BFLA)	(2v of Schedule BFLA)	(2iii of schedule BFLA)			(2xiii of Schedule BFLA)

CARRY FORWARD OF LOSS

xvi	2023-24 (Current year losses)	(2xvii of Schedule e CYLA)		(3xvii of Schedule CYLA)	(B42 of Schedule BP, if -ve)	(C48 of Schedule BP, if -ve)	(A4b of Schedule BP, if -ve)	(2x+3x+4x+5x) of item E of Schedule CG)	(6x+7x+8x) of item E of Schedule CG)	(8e of Schedule OS, if -ve)
xvii	Current year loss distributed among the unit-holder (Applicable for Investment fund only)									
xviii	Current year losses to be carried forward (xvi-xvii)									
xix	Total loss Carried forward to future years (xiv-xv+ xviii)									

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

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

	(if positive)	
11b.	Total effect of ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X) (if negative)	

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

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

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

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

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

Schedule 80-IB		Deductions under section 80-IB			
a	Deduction in respect of industrial undertaking located in Jammu & Kashmir or Ladakh [Section 80-IB(4)]	a1	Undertaking no. 1	(30 of Form No. 10CCB of the undertaking)	
		a2	Undertaking no. 2	(30 of Form No. 10CCB of the undertaking)	
b	Deduction in the case of undertaking which begins commercial production or refining of mineral oil [Section 80-IB(9)]	b1	Undertaking no. 1	(30 of Form No. 10CCB of the undertaking)	
		b2	Undertaking no. 2	(30 of Form No. 10CCB of the undertaking)	
c	Deduction in the case of an undertaking developing and building housing projects [Section 80-IB(10)]	c1	Undertaking no. 1	(30 of Form No. 10CCB of the undertaking)	
		c2	Undertaking no. 2	(30 of Form No. 10CCB of the undertaking)	
d	Deduction in the case of an undertaking engaged in processing, preservation and packaging of fruits, vegetables, meat, meat products, poultry, marine or dairy products [Section 80-IB(11A)]	d1	Undertaking no. 1	(30 of Form No. 10CCB of the undertaking)	
		d2	Undertaking no. 2	(30 of Form No. 10CCB of the undertaking)	
e	Deduction in the case of an undertaking engaged in integrated business of handling, storage and transportation of food grains [Section 80-IB(11A)]	e1	Undertaking no. 1	(30 of Form No. 10CCB of the undertaking)	
		e2	Undertaking no. 2	(30 of Form No. 10CCB of the undertaking)	
f	Total deduction under section 80-IB (Total of a1 to e2)				f

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

DEDUCTION U/S 80-IC	a	Deduction in respect of undertaking located in Sikkim		a1	Undertaking no. 1	(30 of Form 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 80P Deductions under section 80P

		Nature of Business Code	Income	Amount eligible for deduction
1	Sec.80P(2)(a)(i) Banking/Credit Facilities to its members			
2	Sec.80P(2)(a)(ii) Cottage Industry			
3	Sec.80P(2)(a)(iii) Marketing of Agricultural produce grown by its members			
4	Sec.80P(2)(a)(iv) Purchase of Agricultural Implements, seeds, live-stocks or other articles intended for agriculture for the purpose of supplying to its members.			
5	Sec.80P(2)(a)(v) Processing , without the aid of power, of the agricultural Produce of its members.			
6	Sec.80P(2)(a)(vi) Collective disposal of Labour of its members			
7	Sec.80P(2)(a)(vii) Fishing or allied activities for the purpose of supplying to its members.			
8	Sec.80P(2)(b)Primary cooperative society engaged in supplying Milk, oilseeds, fruits or vegetables raised or grown by its members to Federal cooperative society engaged in supplying Milk, oilseeds, fruits or vegetables/Government or local authority/Government Company / corporation established by or under a Central, State or Provincial Act			
9	Sec.80P(2)(c)(i)Consumer Cooperative Society Other than specified in 80P(2a) or 80P(2b)			
10	Sec.80P(2)(c)(ii)Other Cooperative Society engaged in activities Other than specified in 80P(2a) or 80P(2b)			

11	Sec.80P(2)(d)Interest/Dividend from Investment in other co-operative society			
12	Sec.80P(2)(e)Income from Letting of godowns/ warehouses for storage, processing / facilitating the marketing of commodities			
13	Sec.80P(2)(f)Others			
14	Total			

Schedule VI-A		Deductions under Chapter VI-A					
TOTAL DEDUCTIONS	1	Part B- Deduction in respect of certain payments					
		a	80G		b	80GGA	
		c	80GGC				
		Total Deduction under Part B (a + b + c)				1	
	2	Part C- Deduction in respect of certain incomes					
		d	80-IA	(e of Schedule 80-IA)	e	80-IAB	
		f	80-IAC		g	80-IB	(f of Schedule 80-IB)
		h	80-IBA		i	80-IC/ 80-IE	(e of Schedule 80-IC/ 80-IE)
		j	80JJA		k	80JJAA	[Sl.no. 5I(eiv) + 5II of Annexure to Form 10DA]
		l	80LA(1)	(9 of Annexure to Form 10CCF)	m	80LA(1A)	(9 of Annexure to Form 10CCF)
		n	80P				
		Total Deduction under Part C (total of d to n)				2	
	3	Total deductions under Chapter VI-A (1 + 2)				3	

Schedule AMT		Computation of Alternate Minimum Tax payable under section 115JC		
1	Total Income as per item 13 of PART-B-TI	1		
2	Adjustment as per section 115JC(2)			
	a	Deduction Claimed under any section included in Chapter VI-A under the heading "C.—Deductions in respect of certain incomes"	2a	
	b	Deduction Claimed u/s 10AA	2b	
	c	Deduction claimed u/s 35AD as reduced by the amount of depreciation on assets on which such deduction is claimed		
	d	Total Adjustment (2a+ 2b+ 2c)	2d	
3	Adjusted Total Income under section 115JC(1) (1+2d)			3
	a	Adjusted Total Income u/s 115JC from units located in IFSC, if any		
	b	Adjusted Total Income u/s 115JC from other Units (3-3a)		
4	Tax payable under section 115JC(1) (9% of (3a)+ 18.5% or 15% of (3b) as applicable)/ (In the case of AOP, BOI, AJP this is applicable if 3 is greater than Rs. 20 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-TTI)			1
2	Tax under other provisions of the Act in assessment year 2023-24 (2g of Part-B-TTI)			2
3	Amount of tax against which credit is available [enter (2 – 1) if 2 is greater than 1, otherwise enter 0]			3
4	Utilisation of AMT credit Available (Sum of AMT credit 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.No	Assessment Year (AY) (A)	AMT Credit	Balance AMT Credit Carried Forward
			AMT Credit Utilised during the Current Assessment Year	

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

Schedule SI

SPECIAL RATE	Sl No	Section/Description	<input checked="" type="checkbox"/>	Special rate (%)	Income(i)	Tax thereon (ii)
	1	111A or section 115AD(1)(ii)- Proviso (STCG on shares/equity oriented MF on which STT paid)	<input type="checkbox"/>	15	(part of 5vi of Schedule BFLA)	
2	115AD (STCG for FIIs on securities where STT not paid)	<input type="checkbox"/>	30	(part of 5vii of Schedule BFLA)		
3	112 proviso (LTCG on listed securities/ units without indexation)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)		
4	112(1)(c)(iii) (LTCG for non-resident on unlisted securities)	<input type="checkbox"/>	10	(part of 5xof Schedule BFLA)		
5	115AB (LTCG for non-resident on units referred in section115AB)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)		
6	115AC (LTCG for non-resident on bonds/GDR)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)		
7	115AD (LTCG for FII on securities)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)		
8	112 (LTCG on others)	<input type="checkbox"/>	20	(5xi of Schedule BFLA)		
9	112A or section 115AD(1)(b)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid)	<input type="checkbox"/>	10	(5x of Schedule BFLA)		
10	STCG chargeable at special rates in India as per DTAA	<input type="checkbox"/>		(part of 5ix of Schedule BFLA)		
11	LTCG Chargeable at special rates in India as per DTAA	<input type="checkbox"/>		(part of 5xii of Schedule BFLA)		
12	115B (Profits and gains of life insurance business)	<input type="checkbox"/>	12.50	(5iii of Schedule BFLA)		
12a	115AC (Income by way of interest received by a non-resident from bonds purchased in foreign currency)	<input type="checkbox"/>	10	(part of 2cx of Schedule OS)		

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

Schedule IF		Information regarding partnership firms in which you are partner							
Number of firms in which you are partner									
FIRMS IN WHICH 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 INCOMES	1	Interest income			i
	2	Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules)			ii
		Expenditure incurred on agriculture			iii
		Unabsorbed agricultural loss of previous eight assessment years			iv
		Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 (from Sl. No. 38 of Sch. BP)			

v	Net Agricultural income for the year (i – ii – iii + iv) (enter nil if loss)		2					
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 (please specify) (3a+3b)		3					
a	Income u/s 10(23FB) or 10(23FBA) or 10 (23FC) or 10(23FCA) or 10(23FE) or 10(23FF) or 10(4D) (Please provide details of Acknowledgement Number and Date of Form Filed if 10(23FF) and 10(4D) is claimed) Add row option and drop down to be provided in utility for each section separately		3a					
b	Any other Income (Specify nature) – Add row option with free text to enter the nature of income to be provided in utility		3b					
4	Income 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								
Sl.	Investment entity covered by section 115UA/115UB	Name of business trust/ investment fund	PAN of the business trust/ investment fund	Sl.	Head of income	Current year income	Share of current year loss distributed by Investment fund	Net Income/Loss 9=7-8	TDS on such amount, if any	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
PASS THROUGH INCOME	I.			i	House property					
				ii	Capital Gains					
				a	Short-term					
				ai	Section 111A					
				aii	Others					
				b	Long-term					
				bi	Section 112A					
				bii	Sections other than 112A					
				iii	Other Sources					
				a	Dividend					
				b	Others					
				iv	Income claimed to be exempt					
				a	u/s 10(23FBB)					
				b	u/s					

D Details of any other Capital Asset held (including any beneficial interest) at any time during the calendar year ending on 31 st day of December, 2022											
Sl No	Country Name and code	Zip Code	Nature of Asset	Ownership- Direct/ Beneficial owner/ Beneficiary	Date of acquisition	Total investment (at cost) (in rupees)	Income derived from the asset	Nature of Income	Income taxable and offered in this return		
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	Amount	Schedule where offered	Item number of schedule
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
(i)											
(ii)											
E Details of account(s) in which you have signing authority held (including any beneficial interest) at any time calendar year ending 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 account is held	Address of the Institution	Zip Code	Name of the account holder	Account Number	Peak Balance/ Investment during the year (in rupees)	Whether income accrued in the year (in rupees)	If (7) is yes, Income accrued in the account	If (7) is yes, Income offered in this return		
(1)	(2)	(3a)	(3b)	(4)	(5)	(6)	(7)	(8)	Amount	Schedule where offered	Item number of schedule
(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 taxable in your hands?	If (8) is yes, Income derived from the trust	If (8) is yes, Income offered in this return	
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	Amount	Item number of schedule
(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)	Amount	Schedule where offered	Item number of schedule	(9)	
(i)											
(ii)											
NOTE Please refer to instructions for filling out this schedule.											

Schedule GST INFORMATION REGARDING TURNOVER/GROSS RECEIPT REPORTED FOR GST			
DETAILS OF GST	Sl. No.	GSTIN No(s).	Annual value of outward supplies as per the GST return(s) filed
	(1)	(2)	(3)

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

PART-B

Part B - TI		Computation of total income	
TOTAL INCOME	1	Income from house property (4 of Schedule-HP) (enter nil if loss)	1
	2	Profits and gains from business or profession	
		i Profits and gains from business other than speculative business and specified business (A37 of Schedule BP)(enter nil if loss)	2i
		ii Profits and gains from speculative business (3(ii) of table E of Schedule BP) (enter nil if loss and carry this figure to Schedule CFL)	2ii
		iii Profits and gains from specified business (3(iii) of table E of Schedule BP) (enter nil if loss and carry this figure to Schedule CFL)	2iii
		iv Income chargeable to tax at special rate (3d, 3e, 3f and 4b of Schedule BP)	2iv
		v Total (2i + 2ii + 2iii + 2iv) (enter nil, if loss and carry this figure of loss to Schedule CYLA)	2v
	3	Capital gains	
		a Short-term	
		i Short-term chargeable @ 15% (9ii of item E of schedule CG)	ai
		ii Short-term chargeable @ 30% (9iii of item E of schedule CG)	a ii
		iii Short-term chargeable at applicable rate (9iv of item E of schedule CG)	a iii
		iv Short-term chargeable at special rates in India as per DTAA (9v of item E of Schedule CG)	a iv
		v Total Short-term (ai + a ii + a iii + a iv) (enter nil if loss)	av
		b Long-term	
		i Long-term chargeable @ 10% (9vi of item E of Schedule CG)	bi
		ii Long-term chargeable @ 20% (9vii of item E of Schedule CG)	b ii
		iii Long-term chargeable at special rates in India as per DTAA (9viii of item E of schedule CG)	b iii
		iv Total Long-term (bi + b ii + b iii) (enter nil if loss)	b iv
		c Sum of Short-term / Long-term capital gains (3av + 3biv) (enter nil if loss)	3c
		d Capital gain chargeable @ 30% u/s 115BBH (C2 of schedule CG)	3d
		e Total capital gains (3c + 3d)	3e
	4	Income from other sources	
		a Net income from other sources chargeable to tax at normal applicable rates (6 of Schedule OS) (enter nil if loss)	4a
		b Income chargeable to tax at special rate (2 of Schedule OS)	4b
	c Income from the activity of owning and maintaining racehorses (8e of Schedule OS) (enter nil if loss)	4c	
	d Total (4a + 4b + 4c)	4d	

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

Part B – T11		Computation of tax liability on total income				
COMPUTATION OF TAX LIABILITY	1	A	Tax payable on deemed total income under section 115JC (4 of Schedule AMT)		1a	
	B	Surcharge on (a) above (if applicable)			1b	
	C	Health and Education Cess @ 4% on 1a+1b above			1c	
	D	Total Tax Payable on deemed total income (1a+1b+1c)			1d	
	2	Tax payable on total income				
	A	Tax at normal rates on 16 of Part B-T1		2a		
	B	Tax at special rates (total of col. (ii) of Schedule-SI)		2b		
	C	Rebate on agricultural income [applicable if (13-14) of Part B-T1 exceeds maximum amount not chargeable to tax]		2c		
	D	Tax Payable on total income (2a+2b -2c)			2d	
	E	Surcharge		Surcharge computed before marginal relief	Surcharge after marginal relief	
	i	25% of 12(ii) of Schedule SI		2ei	2g(ii)	ia
	ii	10% or 15 % as applicable (Refer instructions)		2eii		iaa
	iii	On [(2d) – (12(ii) of Schedule SI – tax on Income referred in 2e(ii))]		2eiii		
	iv	Total (ia+iaa)				2eiv
	F	Health and Education Cess @ 4% on 2d+2eiv			2f	
	g	Gross tax liability (2d + 2eiv + 2f)			2g	
	3	Gross tax payable (higher of 1d or 2g)				
	4	Credit under section 115JD of tax paid in earlier years (applicable if 2g is more than 1d) (5 of Schedule AMTC)				
	5	Tax payable after credit under section 115JD (3 - 4)				
	6	Tax relief				

TAXES PAID AND BANK DETAILS	a	Section 90/90A (2 of Schedule TR)	6a			
	b	Section 91(3 of Schedule TR)	6b			
	c	Total (6a + 6b)			6c	
	7	Net tax liability (5 – 6c) (enter zero, if negative)				7
	8	Interest and fee payable				
	a	Interest for default in furnishing the return (section 234A)	8a			
	b	Interest for default in payment of advance tax (section 234B)	8b			
	c	Interest for deferment of advance tax (section 234C)	8c			
	d	Fee for default in furnishing return of income (section 234F)	8d			
	e	Total Interest and Fee Payable (8a+8b+8c+8d)			8e	
	9	Aggregate liability (7 + 8e)				9
	10	Taxes Paid				
a	Advance Tax (from column 5 of 115A)	10a				
b	TDS (total of column 9 of 15B)	10b				
c	TCS (total of column 7 of 15C)	10c				
d	Self-Assessment Tax (from column 5 of 15A)	10d				
e	Total Taxes Paid (10a+10b+10c+10d)			10e		
11	Amount payable (Enter if 9 is greater than 10e, else enter 0)				11	
12	Refund (If 10e is greater than 9) (refund, if any, will be directly credited into the bank account)				12	
13	Do you have a bank account in India (Non- Residents claiming refund with no bank account in India may select No)				Select Yes or No	
	(a) Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts)					
	Sl.	IFS Code of the Bank in case of Accounts held in India	Name of the Bank	Account Number	Indicate the account in which you prefer to get your refund credited, if any (tick one account <input checked="" type="checkbox"/>)	
	I					
	II					
	Note: 1) All bank accounts held at any time is to be reported, except dormant A/c. 2) Minimum one account should be selected for refund credit					
	Rows can be added as required					
	(b) Non- residents, who are claiming income-tax refund and not having bank account in India may, at their option, furnish the details of one foreign bank account:					
	Sl. No.	SWIFT Code	Name of the Bank	Country of Location	IBAN	
	Rows can be added as required					
	14	Do you at any time during the previous year,- (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 TAX PAYMENTS					
A Details of payments of Advance Tax and Self-Assessment Tax					
ADVANCE/ SELF ASSESSMENT TAX	Sl No	BSR Code	Date of Deposit (DD/MM/YYYY)	Serial Number of Challan	Amount (Rs)
	(1)	(2)	(3)	(4)	(5)
	i				
	ii				
	iii				
NOTE ▶ Enter the totals of Advance tax and Self-Assessment tax in Sl No. 10a & 10d of Part B-TTI					

B Details of Tax Deducted at Source (TDS) on Income [As per Form No. 16 A issued or Form No. 16B/16C/16D/16E furnished by Deductor(s)]												
Sl No	TDS credit relating to self /other person [other person as per rule 37BA(2)]	PAN/Aa dhaar No. of Other Person PAN/Aa dhaar No. of Tenant/ Buyer	TAN of the Deducto r/ PAN/Aa dhaar No. of Buyer	Unclaimed TDS brought forward (b/f)	TDS deducted in Fin. Year in b/f	TDS in own hands	TDS of the current Financial Year (TDS deducted during the FY 2022-23)	TDS claimed in own hands	TDS credit being claimed this Year (only if corresponding income is being offered for tax this year, not applicable if TDS is deducted u/s 194N)	Corresponding Receipt/ withdrawals offered	TDS credit being carried forward	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							Income	TDS	Income	TDS	PAN/ Aadhaar No.	
I												

NOTE ▶ Please enter total of column 9 in 10b of Part B- TTI

C Details of Tax Collected at Source (TCS) [As per Form No. 27D issued by the Collector(s)]												
TCS ON INCOME	Sl No	TCS credit relating to self /other person as per rule 37I(1)]	Tax Deduction and Tax Collection Account Number of the Collector	PAN/Aadhaar No. of Other Person (if TCS credit related to other person)	Unclaimed TCS brought forward (b/f)	TCS of the current financial Year (Tax collected during FY 2022-23)	TCS credit being claimed this Year	TCS credit being carried forward				
	(1)	2(i)	(2)(ii)	(3)	(4)	(5)	(6)(i)	(6)(ii)	(7)(i)	7(ii)	(8)	
			Collected in own hands	Collected in the hands of any other person as per rule 37I(1) (if applicable)	Claimed in own hands	Claimed in the hands of any other person as per rule 37I(1) (if applicable)	TCS	PAN/ Aadhaar No.				
NOTE ▶ Please enter total of column (7) in 10c of Part B-TTI												

VERIFICATION

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

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

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

Date	Place			Sign here →
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