

ITR-7

| | | | | | | | | |
|------|-------|--|-----------------|---|---|---|---|---|
| FORM | ITR-7 | INDIAN INCOME TAX RETURN [For persons including companies required to furnish return under sections 139(4A) or 139(4B) or 139(4C) or 139(4D) only] (Please see rule 12 of the Income-tax Rules, 1962) (Please refer instructions for guidance) | Assessment Year | | | | | |
| | | 2 | 0 | 2 | 3 | - | 2 | 4 |

Part A-GEN

| | | | | | | | |
|----------------------|--|---|--|--|--|--|--|
| PERSONAL INFORMATION | (A1) Name (as mentioned in deed of creation/ establishing/ incorporation/ formation) | | | (A2) PAN | | | |
| | (A4) Flat/Door/Block No | | (A5) Name of Premises/Building/Village | | | (A3) Date of formation/incorporation (DD/MM/YYYY) / / | |
| | (A6) Road/Street/Post Office | | (A7) Area/Locality | | | (A11) Status <input type="checkbox"/> <small>(see instructions)</small> | (A12) Sub Status <input type="checkbox"/> <small>(see instructions)</small> |
| | (A8) Town/City/District | | (A9) State | (A10) Pin code/Zip code | | | |
| | (A13) Office Phone Number with STD code/Mobile No. 1 | | | (A14) Mobile No. 2 | | (A15) Email Address 1 | |
| | (A16) Email Address 2 | | | | | | |
| | (A17) (i) Return furnished under section <input type="checkbox"/> 139(4A) <input type="checkbox"/> 139(4B) <input type="checkbox"/> 139(4C) <input type="checkbox"/> 139(4D) | | | | | | |
| | (ii) Please specify the section under which the exemption is claimed (dropdown to be provided) | | | | | | |
| | (A18) Whether any project/institution is run by the assessee? (Yes/No) If Yes, then please furnish the details: Details of the projects/institutions run by you | | | | | | |
| | Sl. | Name of the project/institution <small>(see instruction)</small> | | Nature of activity <small>(see instruction)</small> | | Classification <small>(see instructions)</small> | |
| 1 | | | | | | | |
| 2 | | | | | | | |
| 3 | | | | | | | |
| 4 | | | | | | | |

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|---|--|---|---|----------------------------------|--|
| (A19) Details of registration/provisional registration or approval under the Income-tax Act (Mandatory, if required to be registered) | | | | | |
| (Where regular registration/approval has been granted, details of provisional registration/ approval are not required) | | | | | |
| Sl. | Section under which registered/provisionally registered or approved/notified | Date of registration/provisional registration or approval | Approval/ Notification/ Unique Registration No. (URN) | Approving/ registering Authority | Date from which registration/provisional registration/ approval is effective |
| | | | | | |

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|----------------------|---|---|---|--------------------------------------|------------------------------|--|---------|------------------------------------|----------------|
| (A24) | i | Is there any change in the objects/activities during the Year on the basis of which approval/registration/provisional registration was granted? | | <input type="checkbox"/> Yes | <input type="checkbox"/> No | | | | |
| | ii | If yes, please furnish following information:- | | | | | | | |
| | A | date of such change (DD/MM/YYYY) | | ___/___/___ | | | | | |
| | B | Whether an application for fresh registration/provisional registration has been made in the prescribed form and manner within the stipulated period of thirty days as per clause (ab) of sub-section (1) of section 12A / sub-clause (v) of clause (ac) of sub-section (1) of section 12A | | <input type="checkbox"/> Yes | <input type="checkbox"/> No | | | | |
| | C | Whether fresh registration/provisional registration has been granted under section 12AB | | <input type="checkbox"/> Yes | <input type="checkbox"/> No | | | | |
| (A25) | Is this your first return? | | <input type="checkbox"/> Yes | <input type="checkbox"/> No | | | | | |
| (A26) | Whether provisions of twenty second proviso to section 10(23C) or section 13(10) are applicable? | | <input type="checkbox"/> Yes | <input type="checkbox"/> No | | | | | |
| AUDIT INFORMATION | (A27) | (i) Are you liable for audit under the Income-tax Act?(Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No. If yes, furnish following information- | | | | | | | |
| | | (ii) Section under which you are liable for audit (specify section). Please mention date of audit report. (DD/MM/YY) | | | | | | | |
| | | (a) Name of the auditor signing the tax audit report | | | | | | | |
| | | (b) Membership No. of the auditor | | | | | | | |
| | | (c) Name of the auditor (proprietorship/ firm) | | | | | | | |
| | | (d) Permanent Account Number (PAN)/Aadhaar No. of the proprietorship/ firm | | | | | | | |
| | | (e) Date of audit report | | | | | | | |
| | | (f) Date of furnishing of the audit report / / (DD/MM/YYYY). | | | | | | | |
| | (A28) | (i) If liable to audit under any Act other than the Income-tax Act, mention the Act, section and date of furnishing the audit report? | | | | | | | |
| | | Act and section (DD/MM/YY) | | Act and section (DD/MM/YY) | | | | | |
| MEMBER'S INFORMATION | (A29) i. Particulars of persons who were members in the AOP on 31 st day of March, 2023 (to be filled by venture capital fund/ investment fund) | | | | | | | | |
| | Sl. No | Name and Address | | Percentage of share (if determinate) | PAN | Aadhaar Number/ Enrolment Id (if eligible for Aadhaar) | Status | | |
| | (1) | (2) | | (3) | (4) | (5) | (6) | | |
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| | ii Particulars regarding the Author(s) / Founder(s) / Trustee(s) / Manager(s), etc., of the Trust or Institution [to be mandatorily filled in by all persons filing ITR-7 | | | | | | | | |
| A | Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) at any time during the previous year | | | | | | | | |
| Sl. | Name | Relation | Percentage Of shareholding in case of shareholder | Whether Resident of India? | Unique Identification Number | ID Code | Address | Mobile number | E-mail address |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| B | In case if any of persons (as mentioned in row A above) is not an individual then provide the following details of the natural persons who are beneficial owners (5% or more) of such person at any time during the previous year | | | | | | | | |
| Sl. | Name | Whether Resident of India? | Unique Identification Number | ID Code | | Address | | Percentage of beneficial ownership | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| C | Name(s) of the person(s) who has / have made substantial contribution to the trust / institution in terms of section 13(3)(b) during the previous year | | | | | | | | |
| Sl. | Name and address | | | PAN | | Aadhaar Number/ Enrolment Id | | | |

| Schedule IA | | Details of accumulated income taxed in earlier assessment years as per section 11(3) | | | | | |
|---|--|--|---------|---------|---------|---------|--------------------|
| <div style="display: flex; align-items: center;"> <div style="writing-mode: vertical-rl; transform: rotate(180deg);">FY</div> <div style="margin-left: 10px;"> AY <u>Assessment year in which the amount referred at Col 6 of Schedule I was taxed (Figures in Rs.)</u> </div> </div> | | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | Total |
| | | (A) | (B) | (C) | (D) | (E) | (F) (A+B+C+D+E) |
| Year of accumulation (F.Yr.) | | | | | | | |
| 2016-17 | | | | | | | |
| 2017-18 | | | | | | | |
| 2018-19 | | | | | | | |
| 2019-20 | | | | | | | |
| 2020-21 | | | | | | | |

| Schedule D | | Details of deemed application of income under clause (2) of Explanation 1 to sub-section (1) of section 11. | | | | | | | |
|--|---|---|--|--|--|---|---|--|--|
| Year in which income is deemed to be applied (F.Yr.) | Amount deemed to be applied during the previous year of deeming | Reason of deeming application income has not been received during that year any other reason | Out of the deemed application claimed, amount required to be applied | Amount taxed in any earlier assessment year(s) | Out of the deemed application claimed, amount required to be applied during the financial year pertaining to current Assessment year \ | Amount of deemed application claimed in earlier years, applied during the financial year pertaining to current AY | Amount which could not be applied and deemed to be income u/s 11(1B) during the previous year | Balance Amount of deemed Income being exemption claimed in earlier years on account of deemed application and required to be applied in FY 2023-24 onwards | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8)=(6-7) = 0 | (9)=(4-6) | |
| <i>Dropdowns to be provided</i> | | <i>Dropdowns to be provided</i> | | | | | | | |
| 2022-23 | | <i>Dropdowns to be provided</i> | | | | | | | |
| Total | | | | | | | | | |

| Schedule DA | | Details of accumulated income taxed in earlier assessment years as per section 11 (1B) | | | | | |
|---|--|--|---------|---------|---------|---------|--------------------|
| <div style="display: flex; align-items: center;"> <div style="writing-mode: vertical-rl; transform: rotate(180deg);">Assessment Year</div> <div style="margin-left: 10px;"> Assessment year in which the amount referred at Col 5 of Schedule D was taxed (Figures in Rs.) </div> </div> | | Prior to AY 2019-20 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | Total |
| | | (A) | (B) | (C) | (D) | (E) | (F) (A+B+C+D+E) |
| Year of accumulation (F.Yr.) | | | | | | | |
| Prior to FY 2017-18 | | | | | | | |
| 2017-18 | | | | | | | |
| 2018-19 | | | | | | | |
| 2019-20 | | | | | | | |
| 2020-21 | | | | | | | |

| Schedule J | | Statement showing the funds and investments as on the last day of the previous year [to be filled by assesses claiming exemption u/s 11 and 12 or u/s 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(vii)] | | | | | | | | | | |
|---|--|---|---|--|---|---|--|---|--|---|---|--|
| DETAILS OF INVESTMENT OF FUNDS | A1 Details of corpus | | | | | | | | | | | |
| | | Corpus Donation | Opening Balance as on 01.04.2022 (corpus not applied till 31.03.2022) | Received/Treated as corpus during the year | Applied during the year | Amount invested or deposited back in to corpus (which was earlier applied and not claimed as application) | Total amount invested or deposited back in to corpus | Financial year in which (4) was applied earlier | Closing Balance as on 31.03.2023 | Invested in modes specified in Sec 11(5) as on 31.03.2023 | Amount taxed in assessment year 2022-23 | Invested in modes other than specified in section 11(5) as on 31.03.2023 |
| | | | (1) | (2) | (3) | (4) | (5) | (6) | (7)=(1+2+5-3) | (8) | (9) | (10)=7-8-9 |
| | | (i.) Representing donations received for the renovation or repair of places notified u/s 80G(2)(b) on or after 01.04.2020 | | | | | | | | | | |
| | | (ii.) Other than (i) above received on or after 01.04.2021 | | | | | | | | | | |
| | (iii.) Other than (i) and (ii) above | | | | | | | | | | | |
| | Total | | | | | | | | | | | |
| A2 Details of loan and borrowings | | | | | | | | | | | | |
| | | Opening Balance As on 01.04.2022 (1) | Loan & Borrowings taken for applications towards objectives during the year (2) | Applied for the objects of the trust or institution during the year (3) | Amount of repayment of loan or borrowing during the year (which was earlier applied and not claimed as application) (4) | Financial year in which (4) was applied earlier (5) | Total Repayment of loan or borrowing during the year (6) | Closing Balance as on 31.03.2023 (7) (1+2-6-7) | | | | |
| B Details of corpus investment/deposits made under section 11(5) as on 31.03.2023 | | | | | | | | | | | | |
| Sl No | Investment out of | | | Mode of investment as per section 11(5) | | | | Amount of investment | | | | |
| (1) | (2) | | | (3) | | | | 4 | | | | |
| i | corpus representing donation donations received for the renovation or repair of places notified u/s 80G(2)(b) on or after 01.04.2020 | | | Dropdown to be provided (Please specify the nature) | | | | | | | | |
| ii | ii. – Corpus other than (i) above received on or after 01.04.2021 | | | | | | | | | | | |
| iii | iii Other than (i) and (ii) above | | | | | | | | | | | |
| iv | TOTAL | | | | | | | | | | | |
| C Investment held at any time during the previous year (s) in concern (s) in which persons referred to in section 13(3) and 21 st Proviso of Section 10(23C) have a substantial interest | | | | | | | | | | | | |
| Sl. No. | Name and address of the concern | | | Whether the concern is a company (tick as applicable <input checked="" type="checkbox"/>) | Number of shares held | Class of shares held | Nominal value of the investment | Income from the investment | Whether the amount in col (6) exceeds 5 percent of the capital of the concern during the previous year (tick as applicable <input checked="" type="checkbox"/>) | | | |
| (1) | (2) | | | (3) | (4) | (5) | (6) | (7) | (8) | | | |
| i | | | | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | | | | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | | |
| ii | | | | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | | | | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | | |
| iii | | | | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | | | | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | | |
| iv | | | | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | | | | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | | |
| v | | | | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | | | | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | | |
| TOTAL | | | | | | | | | | | | |
| D Other investments as on the last day of the previous year | | | | | | | | | | | | |
| Sl. No. | Name and address of the concern | | | Whether the concern is a company (tick as applicable <input checked="" type="checkbox"/>) | | Class of shares held | Number of shares held | Nominal value of investment | | | | |
| (1) | (2) | | | (3) | | (4) | (5) | (6) | | | | |
| i | | | | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | | | | | | | |
| ii | | | | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | | | | | | | |
| iii | | | | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | | | | | | | |
| iv | | | | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | | | | | | | |
| v | | | | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | | | | | | | |
| TOTAL | | | | | | | | | | | | |
| E Voluntary contributions/donations received in kind but not converted into investments in the specified modes u/s 11(5) within the time provided | | | | | | | | | | | | |
| Sl. No | Name and address of the donor | | Value of contribution/ donation | Value of contribution applied towards objective | Amount out of (3) invested in modes prescribed under section 11(5) | | | Balance to be treated as income under section 11(3) | | | | |
| (1) | (2) | | (3) | (4) | (5) | | | (6) | | | | |
| i | | | | | | | | | | | | |
| ii | | | | | | | | | | | | |

| | | | | | |
|-----|-------|--|--|--|--|
| iii | | | | | |
| iv | TOTAL | | | | |

| Part A-BS | | CONSOLIDATED BALANCE SHEET AS ON 31 ST DAY OF MARCH, 2023 | | | | |
|----------------------|---|--|--|------|-------|--|
| SOURCES OF FUNDS | A Sources of Funds | | | | | |
| | 1 | Own Funds | | | | |
| | a | Corpus out of the donations received for renovation or repair of places notified u/s 80G(2)(b) on or after 01.04.2020 | | | 1a | |
| | b | Other corpus received on or after 01.04.2021 | | | 1b | |
| | c | Corpus other than (a) and (b) | | | 1c | |
| | d | Income accumulated under third proviso to clause (23C) of section 10 or section 11(2) | | | 1d | |
| | e | Balance Amount of deemed Income being exemption claimed in earlier years on account of deemed application and required to be applied in FY 2023-24 onwards | | | 1e | |
| | f | Any other reserve (Specify the nature) | | | | |
| | | i | Specify the nature | i | | |
| | | ii | Specify the nature | i | | |
| | | iii | Total (ai + aii.) | | 1fiii | |
| | g | Total fund (a+ b+c+d+e+f) | | | 1g | |
| | 2 | Loan and Borrowings | | | | |
| | a | Secured loans | | a | | |
| | b | Unsecured loans (including deposits) | | b | | |
| | c | Total Loan Funds (a+ b) | | | 2c | |
| 3 | Advances | | | 3 | | |
| 4 | Sources of funds (1g + 2c +3) | | | 4 | | |
| APPLICATION OF FUNDS | B Application of funds | | | | | |
| | 1 | Fixed assets | | | | |
| | a | Gross Fixed Assets | | | 1a | |
| | b | Depreciation | | | 1b | |
| | c | Net Fixed Assets (1a-1b) | | | 1c | |
| | 2 | Investments | | | 2 | |
| | 3 | Current assets, loans and advances | | | | |
| | a | Current assets | | | | |
| | | i | Inventories | | I | |
| | | ii | Sundry Debtors | | ii | |
| | | 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 | | iv | |
| | | v | Total current assets (i +ii + iiiD + iv) | | av | |
| | b | Loans and advances | | | B | |
| | c | Total (av + b) | | | C | |
| | d | Current liabilities and provisions | | | | |
| | | i | Current liabilities | | | |
| | | | A Sundry Creditors | A | | |
| | | | B Other payables | B | | |
| | | C Total (A + B) | | iC | | |
| | ii | Provisions | | ii | | |
| | iii | Total (iC + ii) | | diii | | |
| e | Net Current Assets (3c – 3diii) | | | 3e | | |
| 4 | Accumulated balance/ Any other reserve (deficit) | | | 4 | | |
| 5 | Total, application of funds (1+2+3e+4) | | | 5 | | |
| 6 | Out of 5, Investment made in modes specified u/s 11(5) | | | 6 | | |
| 7 | Out of 5, Investment made in modes other than specified u/s 11(5) | | | 7 | | |

| Schedule R | | Reconciliation of Corpus of Schedule J and Balance sheet | | |
|---|---|--|-------------------------------|--|
| Particulars | Corpus out of the donations received for renovation or repair of places notified u/s 80G(2)(b) on or after 01.04.2020 | Other corpus received on or after 01.04.2021 | Corpus other than (a) and (b) | |
| | (1) | (2) | (3) | |
| A. Closing balance as on 31.03.2023 as per Schedule J | | | | |

| | | | |
|--|--|--|--|
| B. Reasons of difference (+/-) (Bi+Bii+Biii) | | | |
| i) Purchase of fixed asset | | | |
| ii) Depreciation | | | |
| iii) Any other reason (Please specify) | | | |
| C. Closing balance as on 31.03.2023 as per Balance sheet (A+B) | | | |

| Schedule LA | | Political Party | |
|-----------------|---|--|--|
| POLITICAL PARTY | 1 | A) Whether registered under section 29A of the Representation of People Act, 1951 | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| | a | If yes, please enter registration number | |
| | b | Date of Registration | / / |
| | | B) Whether recognised by the Election Commission of India | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| | a | If yes, date of recognition | |
| | 2 | Whether books of account were maintained? (tick as applicable <input checked="" type="checkbox"/>) | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| | 3 | Whether the accounts have been audited? (tick as applicable <input checked="" type="checkbox"/>) | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| | | If yes, furnish the following information:- | |
| | a | Date of furnishing of the audit report (DD/MM/YYYY) | / / |
| | b | Name of the auditor signing the audit report | |
| | c | Membership No. of the auditor | |
| | d | Name of the auditor (proprietorship/ firm) | |
| | e | Proprietorship/firm registration No. | |
| | f | Permanent Account Number (PAN) /Aadhaar No. of the auditor (proprietorship/ firm) | |
| | g | Date of audit report | / / |
| | 4 | Whether the report under sub-section (3) of section 29C of the Representation of the People Act, 1951 for the financial year has been submitted? (tick as applicable <input checked="" type="checkbox"/>) | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| | | If yes, then date of submission of the report (DD/MM/YYYY) | / / |
| | 5 | a) Whether any voluntary contribution from any person in excess of twenty thousand rupees was received during the year? (tick as applicable <input checked="" type="checkbox"/>) | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| | | b) If yes, whether record of each voluntary contribution (other than contributions by way of electoral bonds) in excess of twenty thousand rupees (including name and address of the person who has made such contribution) were maintained? (tick as applicable <input checked="" type="checkbox"/>) | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| | 6 | Whether any donation exceeding two thousand rupees was received otherwise than by an account payee cheque or account payee bank draft or use of electronic clearing system through a bank account or through electoral bond? (tick as applicable <input checked="" type="checkbox"/>) | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 7 | Please furnish the following information:- | | |
| a | Total voluntary contributions received by the party during the F.Y. (bd) | 7a | |
| b | Aggregate value of all the voluntary contributions received upto Rs. 20,000 during the F.Y. | 7b | |
| ci | Aggregate value of all the voluntary contributions received upto Rs. 2,000 in cash during the F.Y. | 7ci | |
| cii | Aggregate value of all the voluntary contributions received upto Rs. 2,000 other than in cash during the F.Y. | 7cii | |
| d | Aggregate value of all the voluntary contributions received more than Rs. 20,000/- during the F.Y. | 7d | |

| Schedule ET | | Electoral Trust | |
|-----------------|---|--|--|
| ELECTORAL TRUST | 1 | Whether books of account were maintained? (tick as applicable <input checked="" type="checkbox"/>) | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| | 2 | Whether record of each voluntary contribution (including name, address and PAN of the person who has made such contribution along with the mode of contribution) were maintained? (tick as applicable <input checked="" type="checkbox"/>) | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| | 3 | Whether record of each eligible political party to whom the distributable contributions have been distributed (including name, address, PAN and registration number of eligible political party) was maintained? (tick as applicable <input checked="" type="checkbox"/>) | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| | 4 | Whether the accounts have been audited as per rule 17CA(12)? (tick as applicable <input checked="" type="checkbox"/>) | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| | | If yes, date of audit report in Form No.10BC (DD/MM/YYYY) | / / |
| | 5 | Whether the report as per rule 17CA(14) furnished to the Commissioner of Income-tax or Director of Income-tax? (tick as applicable <input checked="" type="checkbox"/>) | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 6 | Details of voluntary contributions received and amounts distributed during the year | | |

| | | | | | |
|--|-------------|---|--|-------------|--|
| | I | Opening balance as on 1st April | | i | |
| | II | Voluntary contribution received during the year | | ii | |
| | iii | Total (i + ii) | | iii | |
| | IV | Amount distributed to Political parties | | iv | |
| | V | Amount spent on administrative and management functions of the Trust (Restricted to 5% of Sr.no. ii above OR 5 lakh for first year of incorporation and 3 lakh for subsequent years whichever is lesser) | | v | |
| | VI | Total (iv + v) | | vi | |
| | vii | Total amount eligible for exemption under section 13B (Sr.no. 6ii of schedule ET if Amount distributed in 6iv is 95% of 6iii)(As per rule 17CA) | | vii | |
| | viii | Closing balance as on 31st March (iii – vi) | | viii | |

| Schedule VC | | Voluntary Contributions [to be mandatorily filled in by all persons filing ITR-7] | | | | | |
|-------------|--|--|---|------------|-------------|-------------|---------------|
| A | Domestic Contribution (Other than anonymous donations taxable u/s 115BBC) | | | | | | |
| | i | Corpus donation (Aia + Aib) | | | Ai | | |
| | a | Corpus representing donations received for the renovation or repair of places notified u/s 80G(2)(b) | | Aia | | | |
| | | Corpus other than above | | Aib | | | |
| | ii | Other than corpus donation | | | | | |
| | (a) | Grants Received from Government | | | Aiia | | |
| | | Grants Received from Companies under Corporate Social Responsibility | | | Aiib | | |
| | | Other specific grants | | | Aiic | | |
| | | Other Donations | | | Aiid | | |
| | | Total | | | Aiie | | |
| | iii | Voluntary contribution Domestic (Ai + Aiie) | | | Aiii | | |
| | B | Foreign contribution (other than anonymous donations taxable u/s 115BBC) | | | | | |
| | | i | Corpus donation (Bia + Bib) | | | Bi | |
| | | a | Corpus representing donations received for the renovation or repair of places notified u/s 80G(2)(b) | | Bia | | |
| | | | Corpus other than above | | Bib | | |
| | | ii | Other than corpus donation | | | Bii | |
| | | iii | Foreign contribution (Bi + Bii) | | | Biii | |
| | | iv | Specify the purpose for which foreign contribution has been received | | | Biv | Free text box |
| | | C | Total Contributions (Aiii + Biii) | | | C | |
| | | D | Anonymous donations, chargeable u/s 115BBC [Applicable to assessee claiming exemption u/s 11 or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) or 10(23C)(iiad) or 10(23C)(iiiae)] | | | | |
| i | | | Aggregate of such anonymous donations received | | | i | |
| ii | 5% of total donations received at Sl. No C+Di or 1,00,000 whichever is higher | | | ii | | | |
| iii | Anonymous donations chargeable u/s 115BBC @ 30% (i – ii) | | | iii | | | |

| Schedule AI | | Aggregate of income derived during the previous year excluding Voluntary contributions [to be filled by assesses claiming exemption u/s 11 and 12 or u/s 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via)] | | | | |
|---------------------|--|--|---------------|-----------|---------------|--|
| AGGREGATE OF INCOME | 1 | Receipts from main objects | | | 1 | |
| | 2 | Receipts from incidental objects | | | 2 | |
| | 3 | Rent | | | 3 | |
| | 4 | Commission | | | 4 | |
| | 5 | Dividend income | | | 5 | |
| | 6 | Interest income | | | 6 | |
| | 7 | Agriculture income | | | 7 | |
| | 8 | Net consideration on transfer of capital asset | | | 8 | |
| | 9 | Any other income (specify nature and amount) | | | | |
| | | | Nature | | Amount | |
| A | | Pass through income/Loss (Fill schedule PTI) | | a | | |
| B | | | | b | | |
| C | | | | c | | |
| D | | | | d | | |
| E | | Total (9a+ 9b+ 9c +9d) | | e | | |
| 10 | Total (1 + 2 + 3 + 4 + 5 + 6 + 8 + 9) | | | 10 | | |

| Schedule A | | Amount applied to stated objects of the trust/institution during the previous year from all sources referred to in C1 to C7 of this table- [to be filled by assessee claiming exemption u/s 11 and 12 or u/s 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via)] | | | |
|------------|--|--|---------|-------|--|
| A | Application towards the expenditure of the trust/institution | Revenue | Capital | Total | |
| | 1 Donation to trust or institution registered u/s 12AB or approved u/s 10(23C)(iv)/(v)/(vi)/(via)– Other than Corpus | 1 | | | |
| | 2 Religious | 2 | | | |
| | 3 Relief of poor | 3 | | | |
| | 4 Educational | 4 | | | |
| | 5 Yoga | 5 | | | |
| | 6 Medical relief | 6 | | | |
| | 7 Preservation of environment | 7 | | | |
| | 8 Preservation of monuments etc. | 8 | | | |
| | 9 General public utility | 9 | | | |
| | 10 Application which cannot be specifically identified under 1 to 9 above | 10 | | | |
| | 11 Cost of new asset for claim of exemption u/s 11(1A) (restricted to the net consideration) | 11 | | | |
| | 12 Total (A1 to A11) | A12 | | | |
| B | Expenditure not allowed as application other than application out of source of fund at C2 to C7 (B1 + B2 + B3 + B4+B5+B6+B7+B8) <i>Note: Amount entered in Sl. No. B should be out of Sl. No. A</i> | B | | | |
| | 1 Donation to trust or institution registered u/s 12AB or approved u/s 10(23C)(iv)/(v)/(vi)/(via) towards Corpus | 1 | | | |
| | 2 Donation to trust or institution registered u/s 12AB or approved u/s 10(23C)(iv)/(v)/(vi)/(via) other than towards corpus in case of donations out of accumulated income | 2 | | | |
| | 3 Donation to trust or institution registered u/s 12AB or approved u/s 10(23C)(iv)/(v)/(vi)/(via) not having same objects | 3 | | | |
| | 4 Donation to any person other than trust or institution registered u/s 12AB or approved u/s 10(23C)(iv)/(v)/(vi)/(via) | 4 | | | |
| | 5 Application outside India for which approval as per proviso to section 11(1)(c) is obtained | 5 | | | |
| | 6 Application outside India for which approval as per proviso to section 11(1)(c) is not obtained | 6 | | | |
| | 7 Applied for any purpose beyond the objects of the trust or institution | 7 | | | |
| | 8 Any other disallowable application | 8 | | | |
| C | Source of fund to meet revenue and capital application in Row A | C | | | |
| | 1 Income derived from the property/income earned during previous year (Excluding corpus) | 1 | | | |
| | 2 Income accumulated as under section 11(2) or third proviso to section 10(23C) in earlier years | 2 | | | |
| | 3 Income deemed to be applied in any preceding year under clause 2 of Explanation 1 of section 11(1) (applicable only when exemption is claimed u/s 11 and 12) | 3 | | | |
| | 4 Income of earlier years upto 15% accumulated or set apart | 4 | | | |
| | 5 Corpus | 5 | | | |
| | 6 Borrowed Fund | 6 | | | |
| | 7 Any other (Please specify) | 7 | | | |
| D | Total Amount applied during the previous year [A12-B-C2-C3-C4-C5-C6-C7] | D | | | |
| E | Amount which was not actually paid during the previous year out of D | E | | | |
| F | Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year | F | | | |
| G | Total amount to be allowed as application (G=D-E+F) | G | | | |

| Schedule IE- 1 | | Income and Expenditure statement [Applicable for assessee claiming exemption under sections 10(21), 10(22B), 10(23AAA), 10(23B), 10(23D), 10(23DA), 10(23EC), 10(23ED), 10(23EE), 10(23FB), 10(29A), 10(46), 10(47)] | | | |
|----------------|---|--|--|--|--|
| | 1 Total receipts including any voluntary contribution | 1 | | | |
| | 2 Application of income towards object of the institution | 2 | | | |
| | 3 Accumulation of income | 3 | | | |

| Schedule IE- 2 | | Income and Expenditure statement [Applicable for assessee claiming exemption under sections 10(23A), 10(24)] | | | |
|----------------|---|--|--|--|--|
| | 1 Total receipts including any voluntary contribution | 1 | | | |
| A | 2 Application of income towards object of the institution | 2 | | | |
| | 3 Accumulation of income | 3 | | | |
| B | 1 Do you have any income which is taxable? If Yes Please provide details (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | | | |

| | | | | |
|--|---|--|----|--|
| | a | Income from House Property? (If yes, Please fill Schedule HP) | 1a | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| | b | Income from Business or Profession (If yes, Please fill Schedule BP) | 1b | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| | c | Income from Capital gains (If yes, Please fill Schedule CG) | 1c | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| | d | Income from other Sources (If yes, Please fill Schedule OS) | 1d | <input type="checkbox"/> Yes <input type="checkbox"/> No |

| | | | | |
|----------------------|---|---|--|--|
| Schedule IE-3 | | Income and Expenditure statement [applicable for assessee claiming exemption under sections 10(23C)(iiab) or 10(23C)(iiac)] (please fill up address for each institution separately): | | |
| 1 | Objective of the institution (drop down to be provided - Educational / Medical) | 1 | | |
| 2 | Addresses where activity is carrying out | 2 | | |
| 3 | Total receipts including any voluntary contribution | 3 | | |
| 4 | Government Grants out of Sl. No. 3 above | 4 | | |
| 5 | Amount applied for objective | 5 | | |
| 6 | Balance accumulated | 6 | | |

| | | | | |
|----------------------|---|---|--|--|
| Schedule IE-4 | | Income and Expenditure statement [applicable for assessee claiming exemption under sections 10(23C)(iiad) or 10(23C)(iiae)] (please fill up address for each institution separately): | | |
| 1 | Objective of the institution (drop down to be provided - Educational / Medical) | 1 | | |
| 2 | Addresses where activity is carrying out | 2 | | |
| 3 | Gross Annual receipts | 3 | | |
| 4 | Amount applied for objective | 4 | | |
| 5 | Balance accumulated | 5 | | |

| | | | | | | |
|--|--|--|--|--|---|--------------------|
| Schedule HP | | Details of Income from House Property (Please refer to instructions) (Drop down to be provided indicating ownership of property) | | | | |
| HOUSE PROPERTY | 1 | Address of property 1 | Town/ City | State | 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 | | | | | |
| | Name of Co-owner(s) | | PAN/Aadhaar No. of Co-owner(s) (optional) | | Percentage Share in Property | |
| | I | | | | | |
| | II | | | | | |
| | /Tick <input checked="" type="checkbox"/> the applicable option] | | Name(s) of Tenant (if let out) | | PAN/TAN/Aadhaar No. of Tenant(s) (if TDS credit is claimed) | |
| | <input type="checkbox"/> Let out | | | | | |
| | <input type="checkbox"/> Deemed let out | | | | | |
| | I | | | | | |
| | II | | | | | |
| | a | | Gross rent received or receivable or lettable value (higher of the two, if let out for whole of the year, lower of the two, if let out for part of the year) | | | 1a |
| | b | | The amount of rent which cannot be realized | | | 1b |
| | c | | Tax paid to local authorities | | | 1c |
| | d | | Total (1b + 1c) | | | 1d |
| | e | | Annual value (1a – 1d) | | | 1e |
| | f | | 30% of 1e | | | 1f |
| | g | | Interest payable on borrowed capital | | | 1g |
| | h | | Total (1f + 1g) | | | 1h |
| | i | | Arrears/Unrealised rent received during the year less 30% | | | 1i |
| j | | Income from house property 1 (1e – 1h + 1i) | | | 1j | |
| 2 | Address of property 2 | Town/ City | State | 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 | | | | | | |
| Name of Co-owner(s) | | PAN/Aadhaar No. of Co-owner(s) (optional) | | Percentage Share in Property | | |
| I | | | | | | |
| II | | | | | | |
| /Tick <input checked="" type="checkbox"/> the applicable option] | | Name(s) of Tenant (if let out) | | PAN/TAN/Aadhaar No. of Tenant(s) (Please see note) | | |
| <input type="checkbox"/> Let out | | | | | | |
| <input type="checkbox"/> Deemed let out | | | | | | |
| I | | | | | | |
| II | | | | | | |

| | | | |
|---|--|----|--|
| a | Gross rent received/ receivable/ lettable value (higher of the two, if let out for whole of the year, lower of the two, if let out for part of the year) | 2a | |
| b | The amount of rent which cannot be realized | 2b | |
| c | Tax paid to local authorities | 2c | |
| d | Total (2b + 2c) | 2d | |
| e | Annual value (2a – 2d) | 2e | |
| f | 30% of 2e | 2f | |
| g | Interest payable on borrowed capital | 2g | |
| h | Total (2f + 2g) | 2h | |
| i | Arrears/Unrealised rent received during the year less 30% | 2i | |
| j | Income from house property 2 (2e – 2h + 2i) | 2j | |
| 3 | Pass through income/Loss if any * | 3 | |
| 4 | Income under the head "Income from house property" (1j + 2j + 3) (if negative take the figure to 2i of schedule CYLA) | 4 | |
| NOTE ▶ Furnishing of PAN/Aadhaar No. of tenant is mandatory, if tax is deducted under section 194-IB. Furnishing of TAN of tenant is mandatory, if tax is deducted under section 194-L. | | | |

| Schedule CG | | Capital Gains | | | | | | | | | |
|---------------|--|---|--|---|-----------------------------|------------------|--------|---|----------|-------|--|
| A | | Short-term Capital Gains (STCG) (Sub-items 4 and 5 are not applicable for residents) | | | | | | | | | |
| CAPITAL GAINS | 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 | Cost of acquisition without indexation | bi | | | | | | |
| | | | ii | Cost of Improvement without indexation | bii | | | | | | |
| | | | iii | Expenditure wholly and exclusively in connection with transfer | biii | | | | | | |
| | | | iv | Total (bi + bii + biii) | biv | | | | | | |
| | | c | Balance (aiii – biv) | | | | | | | 1c | |
| | | d | Deduction under section 54D/ 54G/54GA (Specify details in item D below) | | | | | | | 1d | |
| | | e | Short-term Capital Gains on Immovable property (1c - 1d) | | | | | | | A1e | |
| | | f | In case of transfer of immovable property, please furnish the following details (see note) | | | | | | | | |
| | | | S.No. | Name of buyer(s) | PAN/Aadhaar No. of buyer(s) | Percentage share | Amount | Address of property, 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 FI) | | | | | | | | | | |
| a | Full value of consideration | | | 3a | | | | | | | |
| b | Deductions under section 48 | | | | | | | | | | |
| | i | Cost of acquisition without indexation | | | bi | | | | | | |
| | ii | Cost of Improvement without indexation | | | bii | | | | | | |
| | iii | Expenditure wholly and exclusively in connection with transfer | | | biii | | | | | | |
| | iv | Total (i + ii + iii) | | | biv | | | | | | |
| c | Balance (3a – biv) | | | 3c | | | | | | | |

| | | | | | | |
|---|---|-----|--|------|--|-----|
| | | | 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 | j | In case securities sold include shares of a company other than quoted shares, enter the following details | | | |
| | | a | Full value of consideration received/receivable in respect of unquoted shares | ia | | |
| | | b | Fair market value of unquoted shares determined in the prescribed manner | ib | | |
| | | c | Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b) | ic | | |
| | | ii | Full value of consideration in respect of securities other than unquoted shares | aii | | |
| | | iii | Total (ic + ii) | aiii | | |
| | | b | Deductions under section 48 | | | |
| | | i | Cost of acquisition without indexation | bi | | |
| | | ii | Cost of improvement without indexation | bii | | |
| | | iii | Expenditure wholly and exclusively in connection with transfer | biii | | |
| | | iv | Total (i + ii + iii) | biv | | |
| | | c | Balance (5aiii – biv) | 5c | | |
| | | d | Loss to be disallowed u/s 94(7) or 94(8)- for example if security bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such security to be ignored (Enter positive value only) | 5d | | |
| | | e | Short-term capital gain on securities (other than those at A3 above) by an FII (5c +5d) | | | A5c |
| 6 | | | From sale of assets other than at A1 or A2 or A3 or A4 or A5 above | | | |
| | A | i | In case assets sold include shares of a company other than quoted shares, enter the following details | | | |
| | | a | Full value of consideration received/receivable in respect of unquoted shares | ia | | |
| | | b | Fair market value of unquoted shares determined in the prescribed manner | ib | | |
| | | c | Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b) | ic | | |
| | | ii | Full value of consideration in respect of assets other than unquoted shares | aii | | |
| | | iii | Total (ic + ii) | aiii | | |
| | | B | Deductions under section 48 | | | |
| | | i | Cost of acquisition without indexation | bi | | |
| | | ii | Cost of Improvement without indexation | bii | | |
| | | iii | Expenditure wholly and exclusively in connection with transfer | biii | | |
| | | iv | Total (i + ii + iii) | biv | | |
| | | C | Balance (6aiii – biv) | 6c | | |
| | | D | In case of asset (security/unit) loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only) | 6d | | |
| | | E | Deemed short term capital gains on depreciable assets | 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? | | | |

| | | | | | | | | | | | | | |
|--|--|---|--|--|---|---|--|--|----------------------------|--------------------|---------------------|---------------------------------------|-----|
| | | Sl. | Previous year in which asset transferred | Section under which deduction claimed in that year | New asset acquired/ constructed | Year in which asset acquired/ constructed | Amount utilised out of Capital Gains account | Amount not used for new asset or remains unutilised in Capital gains account (X) | | | | | |
| | | i | 2018-19 | 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' | | | | | | | | | | |
| | | Amount deemed to be short term capital gains (Xi + Xii + b) | | | | | | | | A7 | | | |
| | | 8 | Pass Through Income/Loss in the nature of Short Term Capital Gain, (Fill up schedule PTI) (A8a+A8b + A8c) | | | | | | | A8 | | | |
| | | a | Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable @ 15% | | | | | A8a | | | | | |
| | | b | Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable @ 30% | | | | | A8b | | | | | |
| | | c | Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable at applicable rates | | | | | A8c | | | | | |
| | | 9 | Amount of STCG included in A1 – A8 but not chargeable to tax or chargeable at special rates in India as per DTAA | | | | | | | | | | |
| | | | Sl. No. | Amount of income | Item No. A1 to A8 above in which included | Country name & Code | Article of DTAA | Rate as per Treaty (enter NIL, if not chargeable) | Whether TRC obtained (Y/N) | Section of LT. Act | Rate as per LT. Act | Applicable rate (lower of (6) or (9)) | |
| | | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | |
| | | | I | | | | | | | | | | |
| | | | II | | | | | | | | | | |
| | | a | Total amount of STCG not chargeable to tax in India as per DTAA | | | | | | | | | A9a | |
| | | b | Total amount of STCG chargeable to tax at special rates in India as per DTAA | | | | | | | | | A9b | |
| | | 10 | Total Short-term Capital Gain (A1e+ A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7 + A8-A9a) | | | | | | | | | A10 | |
| | | B | Long-term capital gain (LTCG) (Sub-items 6, 7 and 8 are not applicable for residents) | | | | | | | | | | |
| | | 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 | | |
| | | | Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (aii)] | | | | | | | | aiii | | |
| | | b | Deductions under section 48 | | | | | | | | | | |
| | | | i Cost of acquisition | | | | | | | | bi | | |
| | | | iiia Cost of acquisition with indexation | | | | | | | | biia | | |
| | | | iiib Total Cost of Improvement with indexation | | | | | | | | biib | | |
| | | | (a) Cost of improvement | | | | | | | | | | |
| | | | (b) Year of improvement | | | | | | | | | | |
| | | | (c) Cost of Improvement with indexation | | | | | | | | | | |
| | | | Add row | | | | | | | | | | |
| | | | iii Expenditure wholly and exclusively in connection with transfer | | | | | | | | biib | | |
| | | | iv Total (biia + biib + biib) | | | | | | | | biv | | |
| | | c | Balance (aiii – biv) | | | | | | | | 1c | | |
| | | d | Deduction under section 54D/54EC/54G/54GA (Specify details in item D below) | | | | | | | | 1d | | |
| | | e | Long-term Capital Gains on Immovable property (1c - 1d) | | | | | | | | | | B1e |
| | | f | In case of transfer of immovable property, please furnish the following details (see note) | | | | | | | | | | |
| | | | S.No. | Name of buyer(s) | PAN/ Aadhaar No. of buyer(s) | Percentage share | Amount | Address of property, Country code, Zip code | Pin code | State | | | |
| | | | NOTE ► Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deducted under section 194-1A 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 | | | | | | | | | | |
| | | | 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 taker or division | | | | | | | | 2b | | |
| | | c | Balance (2aiii – 2b) | | | | | | | | 2c | | |

| | | | | | | | | | |
|--|--|--|--|---|--|---|---|----|-----|
| | | | | d | Deduction u/s 54EC | 2d | | | |
| | | | | e | Long term capital gains from slump sale (2c-2d) | | | | B2e |
| | | | | 3 | From sale of bonds or debenture (other than capital indexed bonds issued by Government) | | | | |
| | | | | a | Full value of consideration | 3a | | | |
| | | | | b | Deductions under section 48 | | | | |
| | | | | | i | Cost of acquisition without indexation | bi | | |
| | | | | | ii | Cost of improvement without indexation | bii | | |
| | | | | | iii | Expenditure wholly and exclusively in connection with transfer | biii | | |
| | | | | | iv | Total (bi + bii +biii) | biv | | |
| | | | | c | LTCG on bonds or debenture - (3a-biv) | | | | B3c |
| | | | | 4 | From sale of listed securities (other than a unit) or zero coupon bonds where proviso under section 112(1) is applicable | | | | |
| | | | | a | Full value of consideration | 4a | | | |
| | | | | b | Deductions under section 48 | | | | |
| | | | | | i | Cost of acquisition without indexation | bi | | |
| | | | | | ii | Cost of improvement without indexation | bii | | |
| | | | | | iii | Expenditure wholly and exclusively in connection with transfer | biii | | |
| | | | | | iv | Total (bi + bii +biii) | biv | | |
| | | | | c | Long Term Capital Gains on assets at B4 (4a – biv) | | | | 4c |
| | | | | 5 | From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A | | | | |
| | | | | | Long-term Capital Gains on sale of capital assets at B5 | | | | B5 |
| | | | | 6 | For NON-RESIDENTS- from sale of shares or debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to section 48) | | | | |
| | | | | | LTCG 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 FIH as referred to in sec. 115AD | | | | |
| | | | | a | i | In case securities sold include shares of a company other than quoted shares, enter the following details | | | |
| | | | | | | a | Full value of consideration received/receivable in respect of unquoted shares | ia | |
| | | | | | | b | Fair market value of unquoted shares determined in the prescribed manner | ib | |
| | | | | | | c | Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b) | ic | |
| | | | | | ii | Full value of consideration in respect of securities other than unquoted shares | aii | | |
| | | | | | iii | Total (ic + ii) | aiii | | |
| | | | | b | Deductions under section 48 | | | | |
| | | | | | i | Cost of acquisition without indexation | bi | | |
| | | | | | ii | Cost of improvement without indexation | bii | | |
| | | | | | iii | Expenditure wholly and exclusively in connection with transfer | biii | | |
| | | | | | iv | Total (bi + bii +biii) | biv | | |
| | | | | c | Long-term Capital Gains on assets at 7 above in case of NON-RESIDENT (aiii-biv) | | | | B7c |
| | | | | 8 | For NON-RESIDENTS - From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A | | | | |
| | | | | | Long-term Capital Gains on sale of capital assets at B8 | | | | B8 |
| | | | | 9 | From sale of assets where B1 to B8 above are not applicable | | | | |
| | | | | a | i | In case assets sold include shares of a company other than quoted shares, enter the following details | | | |
| | | | | | | a | Full value of consideration received/receivable in respect of unquoted shares | ia | |
| | | | | | | b | Fair market value of unquoted shares determined in the prescribed manner | ib | |
| | | | | | | c | Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b) | ic | |

| | | | | | | | | | | | |
|--|---|---|--|--|---|--|--|----------------------------|---------------------|----------------------|---------------------------------------|
| | | ii | Full value of consideration in respect of assets other than unquoted shares | | | | aii | | | | |
| | | iii | Total (ic + ii) | | | | aiii | | | | |
| | | b | Deductions under section 48 | | | | | | | | |
| | | i | Cost of acquisition with indexation | | | | bi | | | | |
| | | ii | Cost of improvement with indexation | | | | bii | | | | |
| | | iii | Expenditure wholly and exclusively in connection with transfer | | | | biii | | | | |
| | | iv | Total (bi + bii + biii) | | | | biv | | | | |
| | | c | Balance (aiii – biv) | | | | | | 9c | | |
| | | d | Deduction under section 54D//54G/54GA (Specify details in item D below) | | | | | | 9d | | |
| | | e | Long-term Capital Gains on assets at B9 above (9c- 9d) | | | | | | B9c | | |
| | | 10 | Amount deemed to be long-term capital gains | | | | | | | | |
| | a | Whether any amount of unutilized capital gain on asset transferred during the previous year shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? <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) | | | | |
| | | i | 2018-19 | 54D/54G/54GA | Year in which asset acquired/ constructed | Amount utilised out of Capital Gains account | | | | | |
| | | ii | 2019-20 | 54D/54G/54GA | | | | | | | |
| | | b | Amount deemed to be long-term capital gains, other than at 'a' | | | | | | | | |
| | | Amount deemed to be long-term capital gains (Xi + Xii + b) | | | | | | | B10 | | |
| | | 11 | Pass Through Income/Loss in the nature of Long Term Capital Gain, (Fill up schedule PTI) (B11a1+11a2 + B11b) | | | | | | B11 | | |
| | | a1 | Pass Through Income/ Loss in the nature of Long Term Capital Gain, chargeable @ 10% u/s 112A | | | | B11a1 | | | | |
| | | a2 | Pass Through Income/Loss in the nature of Long Term Capital Gain, chargeable @ 10% under sections other than 112A | | | | B11a2 | | | | |
| | | B | Pass Through Income/ Loss in the nature of Long Term Capital Gain, chargeable @ 20% | | | | B11b | | | | |
| | | 12 | Amount of LTCG included in items B1 to B11 but not chargeable to tax or chargeable at special rates in India as per DTAA | | | | | | | | |
| | | Sl. No. | Amount of income | Item No. B1 to B11 above in which included | Country name & Code | Article of DTAA | Rate as per Treaty (enter NIL, if not chargeable) | Whether TRC obtained (Y/N) | Section of I.T. Act | Rate as per I.T. Act | Applicable rate (lower of (6) or (9)) |
| | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| | | I | | | | | | | | | |
| | | II | | | | | | | | | |
| | | a | Total amount of LTCG not chargeable to tax in India as per DTAA | | | | | | | | B12a |
| | | b | Total amount of LTCG chargeable to tax at special rates in India as per DTAA | | | | | | | | B12b |
| | | 13 | Total long term capital gain B1e + B2e + B3c + B4c + B5 + B6 + B7c + B8+ B9e+ B10+B11-12a] | | | | | | | | B13 |
| | | C1 | Sum of Capital Gain Incomes (9ii + 9iii + 9iv + 9v + 9vi + 9vii + 9viii of table E below) | | | | | | | | C1 |
| | | C2 | Income from transfer of Virtual Digital Assets (Item No. B of Schedule VDA) | | | | | | | | C2 |
| | | C3 | Income chargeable under the head "CAPITAL GAINS" (C1 + C2) | | | | | | | | C3 |
| | | D | Information about deduction claimed against Capital Gains | | | | | | | | |
| | | 1 | In case of deduction u/s 54D/54EC /54G/54GA give following details | | | | | | | | |
| | | a | Deduction claimed u/s 54D | | | | | | | | |
| | | i | Date of acquisition of original asset | | | | ai | dd/mm/yyyy | | | |
| | | ii | Cost of purchase/ construction of new land or building for industrial undertaking | | | | aii | | | | |
| | | iii | Date of purchase of new land or building | | | | aiii | dd/mm/yyyy | | | |
| | | iv | Amount deposited in Capital Gains Accounts Scheme before due date | | | | aiv | | | | |
| | | v | Amount of deduction claimed | | | | av | | | | |
| | | b | Deduction claimed u/s 54EC | | | | | | | | |
| | | i | Date of transfer of original asset | | | | bi | dd/mm/yyyy | | | |
| | | ii | Amount invested in specified/notified bonds (not exceeding fifty lakh rupees) | | | | bii | | | | |
| | | iii | Date of investment | | | | biii | dd/mm/yyyy | | | |
| | | iv | Amount of deduction claimed | | | | biv | | | | |
| | | c | Deduction claimed u/s 54G | | | | | | | | |
| | | i | Date of transfer of original asset | | | | ci | dd/mm/yyyy | | | |
| | | ii | Cost and expenses incurred for purchase or construction of new asset | | | | cii | | | | |
| | | iii | Date of purchase/construction of new asset in an area other than urban area | | | | ciii | dd/mm/yyyy | | | |
| | | iv | Amount deposited in Capital Gains Accounts Scheme before due date | | | | civ | | | | |

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

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

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

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

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

| Schedule VDA Income from transfer of virtual digital assets u/s 115BBH | | | | | | |
|--|---------------------|------------------|---|---|------------------------|--|
| Sl. No. | Date of Acquisition | Date of Transfer | Head under which income to be taxed (Business/Capital Gain) | Cost of Acquisition (In case of gift; a. Enter the amount on which tax is paid u/s 56(2)(x) if any b. In any other case cost to previous owner) | Consideration Received | Income from transfer of Virtual Digital Assets (enter nil in case of loss) (Col. 6 – Col. 5) |
| (Col. 1) | (Col. 2) | (Col. 3) | (Col. 4) | (Col. 5) | (Col. 6) | (Col. 7) |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Add Rows | | | | | | |

| | |
|---|------------------------------|
| A. Total (Sum of all Positive Incomes of Business Income in Col. 7) | (Item No. 3d of Schedule BP) |
| B. Total (Sum of all Positive Incomes of Capital Gain in Col. 7) | (Item No. C2 of Schedule CG) |

| Schedule OS | | Income from other sources | | |
|---------------|---|---|---|--------|
| OTHER SOURCES | 1 | Gross income chargeable to tax at normal applicable rates (1a+ 1b+ 1c+ 1d + 1e) | | 1 |
| | a | Dividends, Gross (ai+aii) | | 1a |
| | i | Dividend income other than (ii) | | ai |
| | ii | Dividend income u/s 2(22)(e) | | aii |
| | b | Interest, Gross (bi + bii + biii + biv + bv) | | 1b |
| | i | From Savings Bank | bi | |
| | ii | From Deposits (Bank/ Post Office/ Co-operative Society) | bii | |
| | iii | From Income-tax Refund | biii | |
| | iv | In the nature of Pass-through income/Loss | biv | |
| | v | Others | bv | |
| | c | Rental income from machinery, plants, buildings, etc., Gross | | 1c |
| | d | Income of the nature referred to in section 56(2)(x) which is chargeable to tax (di + dii + diii + div + dv) | | 1d |
| | i | Aggregate value of sum of money received without consideration | | di |
| | ii | In case immovable property is received without consideration, stamp duty value of property | | dii |
| | iii | In case immovable property is received for inadequate consideration, stamp duty value of property in excess of such consideration as adjusted as per section 56(2)(x) | | diii |
| | iv | In case any other property is received without consideration, fair market value of property | | div |
| | v | In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration | | dv |
| | e | Any other income (please specify nature) | | 1e |
| | | Sl.no | Nature | Amount |
| | | | Income due to disallowance of exemption under clauses of section 10 | |
| | | Rows can be added as required | | |
| | 2 | Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e elements related to Sl. no 1) | | 2 |
| | a | Income from winnings from lotteries, crossword puzzles etc. | | 2a |
| | b | Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi) | | 2b |
| | i | Cash credits u/s 68 | | bi |
| ii | Unexplained investments u/s 69 | | bii | |
| iii | Unexplained money etc. u/s 69A | | biii | |
| iv | Undisclosed investments etc. u/s 69B | | biv | |
| v | Unexplained expenditure etc. u/s 69C | | bv | |
| vi | Amount borrowed or repaid on hundi u/s 69D | | bvi | |
| c | Any other income chargeable at special rate (total of ci to cxiv) | | 2c | |
| i | Dividends received by non-resident foreign company chargeable u/s 115A(1)(a)(i) | ci | | |
| ii | Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii) | cii | | |
| iii | Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia) | ciii | | |
| iv | Interest referred to in section 194LC(1) - chargeable u/s 115A(1)(a)(iiaa) @ 5% | civ | | |
| v | Interest referred to in Proviso to section 194LC(1) - chargeable u/s 115A(1)(a)(iiaa) @4 % | cv | | |

| 10 Information about accrual/receipt of income from Other Sources | | | | | | |
|---|--|-----------|-------------------|--------------------|--------------------|-------------------|
| S. No. | Other Source Income | Upto 15/6 | From 16/6 to 15/9 | From 16/9 to 15/12 | From 16/12 to 15/3 | From 16/3 to 31/3 |
| | | (i) | (ii) | (iii) | (iv) | (v) |
| 1 | Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix) | | | | | |
| 2 | Dividend Income referred in Sl. No. 1a(i) | | | | | |
| 3 | Dividend Income u/s 115A(1)(a)(i) @ 20% (Including PTI | | | | | |
| 4 | Dividend Income u/s 115AC @ 10% | | | | | |
| 5 | Dividend Income (other than units referred to in section 115AB) u/s 115AD(1)(i) @ 20% (Including PTI Income) | | | | | |
| 6 | Dividend income chargeable at DTAA Rates w.r.t.1a(i) | | | | | |

Schedule OA General

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

Schedule BP Computation of income from business or profession

| | | | |
|------------------------------------|---|--|----|
| INCOME FROM BUSINESS OR PROFESSION | A | From business or profession other than speculative business and specified business | |
| | 1 | Profit before tax as per income and expenditure account (as applicable) | 1 |
| | 2a | Net profit or loss from speculative business included in 1 (enter -ve sign in case of loss) | 2a |
| | 2b | Net profit or Loss from Specified Business u/s 35AD included in 1 (enter -ve sign in case of loss) | 2b |
| 3 | Income/ receipts credited to profit and loss account a House property | 3a | |

| | | | | | | |
|----|--|---|---|------|------------------------------|-----|
| | considered under other heads of income or chargeable u/s 115BBH | b | Capital gains | 3b | | |
| | | c | Other sources | 3c | | |
| | | ci | Dividend income | 3ci | | |
| | | cii | Other than Dividend income | 3cii | | |
| | | d | u/s 115BBH (net of Cost of Acquisition, if any) | 3d | (Item No. A of Schedule VDA) | |
| 4 | Profit or loss included in 1, which is referred to in section 44AE | | | 4 | | |
| 5 | Income credited to Profit and Loss account (included in 1) which is exempt | | | | | |
| | a | Share of income from firm(s) | 5a | | | |
| | b | Share of income from AOP/ BOI | 5b | | | |
| | c | Any other exempt income (specify nature and amount) | | | | |
| | i | | ci | | | |
| | ii | | cii | | | |
| | iii | Total (ci + cii) | 5ciii | | | |
| | d | Total exempt income | | 5d | | |
| 6 | Balance (1-2a-2b-3a-3b-3c-3d-4-5d) | | | | | 6 |
| 7 | Expenses debited to profit and loss account considered under other heads of income/ related to income chargeable u/s 115BBH | a | House property | 7a | | |
| | | b | Capital gains | 7b | | |
| | | c | Other sources | 7c | | |
| | | d | u/s 115BBH (other than cost of acquisition) | 7d | | |
| 8 | Total (7a + 7b + 7c + 7d) | | | | 8 | |
| 9 | Adjusted profit or loss (6+8) | | | | | 9 |
| 10 | Depreciation and amortization debited to profit and loss account | | | | | 10 |
| 11 | Depreciation allowable under Income-tax Act | | | | | |
| | i | Depreciation allowable under section 32(1)(ii) and 32(1)(iia) | | 11i | | |
| | ii | Depreciation allowable under section 32(1)(i) (Make your own computation refer Appendix-IA of IT Rules) | | 11ii | | |
| | iii | Total (11i+11ii) | | | 11iii | |
| 12 | Profit or loss after adjustment for depreciation (9+10-11iii) | | | | | 12 |
| 13 | Amounts debited to the profit and loss account, to the extent disallowable under section 36 | | | | 13 | |
| 14 | Amounts debited to the profit and loss account, to the extent disallowable under section 37 | | | | 14 | |
| 15 | Amounts debited to the profit and loss account, to the extent disallowable under section 40 | | | | 15 | |
| 16 | Amounts debited to the profit and loss account, to the extent disallowable under section 40A | | | | 16 | |
| 17 | Any amount debited to profit and loss account of the previous year but disallowable under section 43B | | | | 17 | |
| 18 | Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006 | | | | 18 | |
| 19 | Deemed income under section 41 | | | | 19 | |
| 20 | Deemed income under section 32AC/ 32AD/ 33AB/ 33ABA/35ABA/ 35ABB/ 35AC/ 40A(3A)/ 33AC/ 72A | | | | 20 | |
| 21 | Deemed income under section 43CA | | | | 21 | |
| 22 | Any other item of addition under section 28 to 44DB | | | | 22 | |
| 23 | Any other income not included in profit and loss account/any other expense not allowable (including income from salary, commission, bonus and interest from firms in which company is a partner) | | | | 23 | |
| 24 | Total (13+ 14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23) | | | | | 24 |
| 25 | Deduction allowable under section 32(1)(iii) | | | | 25 | |
| 26 | Amount allowable as deduction under section 32AC | | | | 26 | |
| 27 | Amount of deduction under section 35 or 35CCC or 35CCD in excess of the amount debited to profit and loss account (if amount deductible under section 35 or 35CCC or 35CCD is lower than amount debited to P&L account, it will go to item 23) | | | | 27 | |
| 28 | Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year | | | | 28 | |
| 29 | Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year | | | | 29 | |
| 30 | Any other amount allowable as deduction | | | | 30 | |
| 31 | Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock | | | | 31 | |
| 32 | Total (25+26+27+28+29+30+31) | | | | | 32 |
| 33 | Income (12+24-32) | | | | | 33 |
| 34 | Profits and gains of business or profession deemed to be under - | | | | | |
| | i | Section 44AE | | 34i | | |
| 35 | Net profit or loss from business or profession other than speculative and specified business (33+34) | | | | | 35 |
| 36 | Net Profit or loss from business or profession other than speculative business and specified business after applying rule 7A, 7B or 8, if applicable (If rule 7A, 7B or 8 is not applicable, enter same figure as in 35) | | | | | A36 |
| B | Computation of income from speculative business | | | | | |
| 37 | Net profit or loss from speculative business as per profit or loss account | | | | | 37 |

| | | | |
|-------------|---|--|-----|
| | 38 | Additions in accordance with section 28 to 44DB | 38 |
| | 39 | Deductions in accordance with section 28 to 44DB | 39 |
| | 40 | Income from speculative business) (37+38-39) | B40 |
| C | Computation of income from specified business under section 35AD | | |
| | 41 | Net profit or loss from specified business as per profit or loss account | 41 |
| | 42 | Additions in accordance with section 28 to 44DB | 42 |
| | 43 | 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) | 43 |
| | 44 | Profit or loss from specified business) (41+42-43) | 44 |
| | 45 | Deductions in accordance with section 35AD(1) | 45 |
| | 46 | Income from Specified Business) (44-45) | C46 |
| | 47 | Relevant clause of sub-section (5) of section 35AD which covers the specified business (to be selected from drop down menu) | C47 |
| D.48 | Income chargeable under the head 'Profits and gains from business or profession' (A36+B40+C46) | | |

| | | | |
|----------|--|---|--|
| 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) |
| | | | (1) |
| | | | Business loss set off |
| | | | (2) |
| | | | Business income remaining after set off |
| | | | (3) = (1) – (2) |
| | i | Loss to be set off (Fill this row only if figure is negative) | (A36) |
| | ii | Income from speculative business | (B40) |
| | iii | Income from specified business | (C46) |
| | iv | Total loss set off (ii + iii) | |
| | v | Loss remaining after set off (i – iv) | |

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

| CURRENT YEAR LOSS ADJUSTMENT | Sl. No. | Head/ Source of Income | Income of current year (Fill this column only if income is zero or positive) | House property loss of the current year set off | Business Loss (other than speculation or specified business loss) of the current year set off | Other sources loss (other than loss from race horses) of the current year set off | Current year's Income remaining after set off |
|------------------------------|---------|--|--|---|---|---|---|
| | | | | Total loss (4 of Schedule –HP) | Total loss ((2v of item E) of Schedule-BP) | Total loss (6 of Schedule-OS) | |
| | | | | 1 | 2 | 3 | |
| | | Loss to be adjusted -> | | | | | |
| | i | House property | | | | | |
| | ii | Business (excluding speculation income and income from specified business) | | | | | |
| | iii | Speculation income | | | | | |
| | iv | Specified business income u/s 35AD | | | | | |
| | v | Short-term capital gain taxable @15% | | | | | |
| | vi | Short-term capital gain taxable @ 30% | | | | | |
| | vii | Short-term capital gain taxable at applicable rates | | | | | |
| | viii | Short-term capital gain taxable at special rates in India as per DTAA | | | | | |
| | ix | Long term capital gain taxable@ 10% | | | | | |
| | X | Long term capital gain taxable @ 20% | | | | | |
| | xi | Long term capital gains taxable at special rates in India as per DTAA | | | | | |
| | xii | Net Income from Other sources (excluding profit from owning race horses and winnings from lottery) | | | | | |
| | xiii | Profit from owning and maintaining race horses | | | | | |
| | xiv | Total loss set-off | | | | | |
| | xv | Loss remaining after set-off | | | | | |

Schedule PT1 Pass Through Income details from business trust or investment fund as per section 115UA, 115UB

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

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

Schedule SI Income chargeable to tax at special rates |Please see instruction|

| SPECIAL RATE | Sl. No. | Section | <input type="checkbox"/> | Special rate (%) | Income (i) | Tax thereon (ii) |
|--------------|---------|--|--------------------------|------------------|---------------------|------------------|
| | 1 | 111A (STCG on shares where STT paid) | <input type="checkbox"/> | 15 | | |
| | 2 | 115AD (STCG for FIIs on securities where STT not paid) | <input type="checkbox"/> | 30 | | |
| | 3 | 112 proviso (LTCG on listed securities/ units without indexation) | <input type="checkbox"/> | 10 | | |
| | 4 | 115AC (LTCG for non-resident on bonds/GDR) | <input type="checkbox"/> | 10 | | |
| | 5 | 115AD (LTCG for FII on securities) | <input type="checkbox"/> | 10 | | |
| | 6 | 112 (LTCG on others) | <input type="checkbox"/> | 20 | | |
| | 7 | 112A(LTCG on equity shares/units of equity oriented fund/units of business trust on which STT is paid) | <input type="checkbox"/> | 10 | | |
| | 8 | STCG chargeable at special rates in India as per DTAA | <input type="checkbox"/> | | | |
| | 9 | LTCG Chargeable at special rates in India as per DTAA | <input type="checkbox"/> | | | |
| | 10 | 115AC (Income by way interest received by non-resident from bonds or GDR purchased in foreign currency) | <input type="checkbox"/> | 10 | | |
| | 11 | 115AC (Income by way of Dividend received by non-resident from bonds or GDR purchased in foreign currency) | <input type="checkbox"/> | 10 | | |
| | 12 | 115BB (Winnings from lotteries, puzzles, races, games etc.) | <input type="checkbox"/> | 30 | | |
| | 13 | 115BBH- Tax on Income from Virtual Digital asset | | | | |
| | | (i) Income under head business or profession | <input type="checkbox"/> | 30 | (3d of Schedule BP) | |

| | | | | |
|-------|--|--------------------------|----|-----------------------------|
| | (ii) Income under head Capital gain | <input type="checkbox"/> | 30 | (C2 of Schedule CG) |
| 14 | 115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D) | <input type="checkbox"/> | 60 | |
| 15 | Any other income chargeable at special rate (Please choose from drop down menu) | <input type="checkbox"/> | | (part of 2c of schedule OS) |
| 16 | Income from other sources chargeable at special rates in India as per DTAA | <input type="checkbox"/> | | (part of 2e of schedule OS) |
| 17 | Income in the nature of Short Term Capital Gain chargeable @ 15% | <input type="checkbox"/> | 15 | |
| 18 | Pass through Income in the nature of Short Term Capital Gain chargeable @ 30% | <input type="checkbox"/> | 30 | |
| 19 | Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% | <input type="checkbox"/> | 10 | |
| 20 | Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20% | <input type="checkbox"/> | 20 | |
| 21 | Pass through Income in the nature of Long Term Capital Gain chargeable @ 10% other than section 112A | <input type="checkbox"/> | 10 | |
| 22 | Pass through income in the nature of income from other source chargeable at special rates | <input type="checkbox"/> | | (2d of schedule OS) |
| Total | | | | |

Schedule 115TD Accreted income under section 115TD (Applicable if exemption claimed u/s 11 and 12 or 10(23C)(iv)/10(23C)(v)/ 10(23C)(vi)/10(23C)(via)

| | | | | |
|----|---|--|----------------------|----------------------|
| 1 | Aggregate Fair Market Value (FMV) of total assets of specified person | | | 1 |
| 2 | Less: Total liability of specified person | | | 2 |
| 3 | Net value of assets (1 – 2) | | | 3 |
| 4 | (i) | FMV of assets directly acquired out of income referred to in section 10(1) | 4i | |
| | (ii) | FMV of assets acquired during the period from the date of creation or establishment to the effective date of registration/provisional registration u/s 12AB, if benefit u/s 11 and 12 not claimed during the said period | 4ii | |
| | (iii) | FMV of assets transferred in accordance with third proviso to section 115TD(2) | 4iii | |
| | (iv) | Total (4i + 4ii + 4iii) | 4iv | |
| 5 | Liability in respect of assets at 4 above | | | 5 |
| 6 | Accreted income as per section 115TD [3 – (4iv – 5)] | | | 6 |
| 7 | Additional income-tax payable u/s 115TD at maximum marginal rate | | | 7 |
| 8 | Interest payable u/s 115TE | | | 8 |
| 9 | Specified date u/s 115TD | | | 9 |
| 10 | Additional income-tax and interest payable | | | 10 |
| 11 | Tax and interest paid | | | 11 |
| 12 | Net payable/refundable (10 - 11) | | | 12 |
| 13 | Date(s) of deposit of tax on accreted income | Date 1 DD/MM/YYYY | Date 2 DD/MM/YYYY | Date 3 DD/MM/YYYY |
| 14 | Name of Bank and Branch | | | |
| 15 | BSR Code | | | |
| 16 | Serial number of challan | | | |
| 17 | Amount deposited | | | |

Schedule 115BBI Specified income of certain institutions under section 115BBI

| | Particulars | | Amount |
|---|---|---|----------------------------------|
| 1 | Deemed income referred in Explanation 4 to the third proviso to section 10(23C) or section 11(3) | 1 | <Total of Col 15 of Schedule I > |
| 2 | Deemed income referred under section 11(1B) | 2 | < Total of Col 8 of Schedule D > |
| 3 | Income which is deemed to be income under the twenty-first proviso to section 10(23C) or which is excluded from the total income as per section 13(1)(c) | 3 | |
| 4 | Income which is not exempt under section 10(23C) on account of violation of clause (b) of the third proviso of section 10(23C) or which is excluded from the total income as per section 13(1)(d) | 4 | |
| 5 | Income which is not excluded from the total income as per section 11(1)(c) | 5 | |
| 6 | Income accumulated or set apart in excess of fifteen per cent of the income where such accumulation is not allowed under any specific provision of this Act; | 6 | |
| 7 | Total (total of Sl. No. 1 to 6) | 7 | |

| A3 Details of Foreign Equity and Debt Interest held (including any beneficial interest) in any entity at any time during the calendar year ending as on 31 st December, 2022 | | | | | | | | | | | | |
|---|--|----------------------------|--|--|---|--|--|---|--|--|--|--|
| Sl No | Country name | Country code | Name of entity | Address of entity | ZIP code | Nature of entity | Date of acquiring the interest | Initial value of the investment | Peak value of investment during the period | Closing value | Total gross amount paid/credited with respect to the holding during the period | Total gross proceeds from sale or redemption of investment during the period |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| (i) | | | | | | | | | | | | |
| (ii) | | | | | | | | | | | | |
| A4 Details of Foreign Cash Value Insurance Contract or Annuity Contract held (including any beneficial interest) at any time during the calendar year ending as on 31 st December, 2022 | | | | | | | | | | | | |
| Sl No | Country name | Country code | Name of financial institution in which insurance contract held | Address of financial institution | ZIP code | Date of contract | The cash value or surrender value of the contract | Total gross amount paid/credited with respect to the contract during the period | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | | | | |
| (i) | | | | | | | | | | | | |
| (ii) | | | | | | | | | | | | |
| B Details of Financial Interest in any Entity held (including any beneficial interest) at any time during the calendar year ending as on 31 st December, 2022 | | | | | | | | | | | | |
| Sl No | Country Name and code | Zip Code | Nature of entity | Name and Address of the Entity | Nature of Interest- Direct/ Beneficial owner/ Beneficiary | Date since held | Total Investment (at cost) (in rupees) | Income accrued from such Interest | Nature of Income | Income taxable and offered in this return | | |
| | | | | | | | | | | Amount | Schedule where offered | Item number of schedule |
| (1) | (2a) | (2b) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| (i) | | | | | | | | | | | | |
| (ii) | | | | | | | | | | | | |
| C Details of Immovable Property held (including any beneficial interest) at any time during the calendar year ending as on 31 st December, 2022 | | | | | | | | | | | | |
| Sl No | Country Name and code | Zip Code | Address of the Property | Ownership- Direct/ Beneficial owner/ Beneficiary | Date of acquisition | Total Investment (at cost) (in rupees) | Income derived from the property | Nature of Income | Income taxable and offered in this return | | | |
| | | | | | | | | | Amount | Schedule where offered | Item number of schedule | |
| (1) | (2a) | (2b) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | |
| (i) | | | | | | | | | | | | |
| (ii) | | | | | | | | | | | | |
| D Details of any other Capital Asset held (including any beneficial interest) at any time during the calendar year ending as on 31 st 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 | | | |
| | | | | | | | | | Amount | Schedule where offered | Item number of schedule | |
| (1) | (2a) | (2b) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | |
| (i) | | | | | | | | | | | | |
| (ii) | | | | | | | | | | | | |
| E Details of account(s) in which you have signing authority held (including any beneficial interest) at any time during the calendar year ending as on 31 st December, 2022 and which has not been included in A to D above. | | | | | | | | | | | | |
| Sl No | Name of the Institution in which the account is held | Address of the Institution | Country Name and Code | Zip Code | Name of the account holder | Account Number | Peak Balance/ Investment during the year (in rupees) | Whether income accrued is taxable in your hands? | If (7) is yes, Income accrued in the account | If (7) is yes, Income offered in this return | | |
| | | | | | | | | | | Amount | Schedule where offered | Item number of schedule |
| (1) | (2a) | (2b) | (3a) | (3b) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| (i) | | | | | | | | | | | | |
| (ii) | | | | | | | | | | | | |
| 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 | Zip Code | Name and address of | Name and address of | Name and address of | Date since position | Whether income derived | If (8) is yes, | If (8) is yes, Income offered in this return | | | |

| | Name and code | the trust | trustees | address of Settlor | Beneficiaries | held | is taxable in your hands? | Income derived from the trust | Amount | Schedule where offered | Item number of schedule | |
|----------|---|-----------|--|--------------------|------------------|--------------------------------|--|-------------------------------|-------------------------|------------------------|-------------------------|------|
| (1) | (2a) | (2b) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| (i) | | | | | | | | | | | | |
| (ii) | | | | | | | | | | | | |
| 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 | County Name and code | Zip Code | Name and address of the person from whom derived | Income derived | Nature of income | Whether taxable in your hands? | If (6) is yes, Income offered in this return | | | | | |
| | | | | | | | Amount | Schedule where offered | Item number of schedule | | | |
| (1) | (2a) | (2b) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | | | |
| (i) | | | | | | | | | | | | |
| (ii) | | | | | | | | | | | | |

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

| SCHEDULE SH SHAREHOLDING OF UNLISTED COMPANY | | | | | | | | | | |
|---|-----------------------------|---------------|-----|-----------------------|------------------------------|----------------------------|-----------------------|----------------------|-------------------|---|
| If you are an unlisted company, please furnish the following details:- | | | | | | | | | | |
| Details of shareholding at the end of the previous year | | | | | | | | | | |
| Name of the shareholder | Residential status in India | Type of share | PAN | Date of acquisition | Number of shares held | Face value per share | Issue Price per share | Amount received | | |
| Details of equity share application money pending allotment at the end of the previous year | | | | | | | | | | |
| Name of the applicant | Residential status in India | Type of share | PAN | Date of application | Number of shares applied for | Application money received | Face value per share | Proposed issue price | | |
| Details of shareholders who is not a shareholder at the end of the previous year but was a shareholder at any time during the previous year | | | | | | | | | | |
| Name of the shareholder | Residential status in India | Type of share | PAN | Number of shares held | Face value per share | Issue Price per share | Amount received | Date of acquisition | Mode of cessation | In case of transfer, PAN of the shareholder |

PART-B

| Part B – TI STATEMENT OF INCOME FOR THE PERIOD ENDED ON 31 ST MARCH, 2023 | | | |
|---|--|--|---|
| Part B1 – Applicable if exemption is being claimed u/s 11 and 12 or 10(23C)(iv)/10(23C)(v)/ 10(23C)(vi)/10(23C)(via) and where Part B3 is not applicable. | | | |
| 1 | Voluntary Contributions other than Corpus and anonymous donations taxable u/s 115BBC [(C- A1-B1) of Schedule VC] | | 1 |
| 2 | Voluntary contribution forming part of corpus other than anonymous donations taxable u/s 115BBC [(A + B) of schedule Part B-TI -Part B1] Note: If conditions specified in Section 11 and 12 are violated, this field will be considered for adjustment under section 143(1) | | 2 |
| | A | Corpus representing donations received for the renovation or repair of places notified u/s 80G(2)(b) [A1a +B1a of Schedule VC] | A |
| | B | Corpus other than above [A1b +B1b of Schedule VC] | B |
| 3 | Aggregate of income referred to in sections 11, 12 and sections 10(23C)(iv), 10(23C)(v), 10(23C)(vi) and 10(23C)(via) derived during the previous year excluding Voluntary contribution included in 1 above (10 of Schedule A1) | | 3 |
| 4 | Amount eligible for exemption under section 11(1)(c) | | 4 |
| | A | Approval number given by the Board | A |
| | B | Date of approval by board | B |
| 5 | Income to be applied (1+2+3-4) | | 5 |
| 6 | Application of income for charitable or religious purposes or for the stated objects of the trust/institution:- | | |

| | | | | |
|-----|--|---|--------|----|
| | i | Amount applied during the previous year [Excluding application from borrowed fund, deemed application, previous year accumulation upto 15% etc, i.e. not from the income of prev. year] [Sr.no. G from Schedule A] | 6i | |
| | ii | Repayment of loan during the previous year- [Sr.no. 4 of table A2 of Schedule J] | 6ii | |
| | iii | Amount applied during the previous year- invested or deposited back into specified mode of Corpus fund (disallowed earlier on application of fund for object of trust/institution) invested or deposited back, into one or more of the forms or modes specified in Section 11(5) maintained specifically for such corpus, from the income of that year and to the extent of such investment or deposit [Sr.no. 4 of table A1 of Schedule J] | 6iii | |
| | iv | Amount deemed to have been applied during the previous year as per clause (2) of Explanation to section 11(1) < Col 2 of Schedule D for FY 2022-23> | 6iv | |
| | A | If (iv) above applicable, whether option in Form No. 9A has been furnished to the Assessing Officer | A | |
| | B | If yes, date of furnishing Form No. 9A (DD/MM/YYYY) | B | |
| | v | Amount accumulated or set apart for application to charitable or religious purposes or for the stated objects of the trust/institution to the extent it does not exceed 15 per cent of income derived from property held in trust/ institution under section 11(1)(a)/11(1)(b) or in terms of third proviso to section 10(23C) [restricted to the maximum of 15% of (1 + 3) above] | 6v | |
| vi | Amount in addition to amount referred to in (v) above, accumulated or set apart for specified purposes if all the conditions in section 11(2) and 11(5) or third proviso to section 10(23C) are fulfilled)<Col 2 of Schedule I for FY 2022-23> | 6vi | | |
| vii | Total [6i+6ii+6iii+6iv+6v+6vi] | 6vii | | |
| 7 | Additions | | | |
| | i | Income chargeable under section 115BBI <Total of Sl. No 7 of Schedule 115BBI> | 7i | |
| | ii | Income in respect of which exemption under section 11 is not available being anonymous donation (Diii of schedule VC) | 7ii | |
| | iii | Income chargeable under section 12(2) | 7iii | |
| | iv | Amount disallowable under section 11(1) r.w.s 40(a)(ia) or 10(23C) r.w.s 40(a)(ia) | 7iv | |
| | v | Amount disallowable under section 11(1) r.w.s 40A(3)/(3A) or 10(23C) r.w.s 40A(3)/(3A) | 7v | |
| | vi | Income as per Explanation 3B in case of violation of clause (a) or (b) or (c) or (d) of Explanation 3A to section 11(1) read with section 80G(2)(b) | 7vi | |
| | vii | Income as per Explanation 1B in case of violation of clause (a) or (b) or (c) or (d) of Explanation 1A to section 10(23C) read with section 80G(2)(b) | 7vii | |
| | viii | Total [7i+7ii+7iii+7iv+7v+7vi+7vii] | 7viii | |
| 8 | Income chargeable u/s 11(4) | | | 8 |
| 9 | Gross income after Exemption u/s 11/10(23C)(iv)/10(23C)(v)/ 10(23C)(vi)/10(23C)(via) [(5-6vii)+7viii+8] | | | 9 |
| 10 | Income not forming part of item No. 9 above | | | |
| | i | Income from house property [4 of Schedule HP] (enter nil if loss) | 10i | |
| | ii | Profits and gains of business or profession [as per item No. D 48 of schedule BP] | 10ii | |
| | iii | Income under the head Capital Gains | | |
| | A | Short term | 10iiiA | |
| | Ai | Short-term chargeable @ 15% (9ii of item E of schedule CG) | Ai | |
| | Aii | Short-term chargeable @ 30% (9iii of item E of schedule CG) | Aii | |
| | Aii i | Short-term chargeable at applicable rate (9iv of item E of schedule CG) | Aiii | |
| | Ai v | Short-term chargeable at special rates in India as per DTAA (9v of item E of Schedule CG) | Aiv | |
| | Av | Total Short-term (Ai + Aii + Aiii + Aiv) (enter nil if loss) | Av | |
| | B | Long term | 10iiiB | |
| | Bi | Long-term chargeable @ 10% (9vi of item E of schedule CG) | Bi | |
| | Bii | Long-term chargeable @ 20% (9vii of item E of schedule CG) | Bii | |
| | Bii i | Long-term chargeable at special rates in India as per DTAA (9viii of item E of schedule CG) | Biii | |
| | Bi v | Total Long-term (Bi + Bii + Biii) (enter nil if loss) | Biv | |
| | C | Sum of Short-term/Long-term capital gains (Av+Biv) (enter nil if loss) | 10iiiC | |
| | D | Capital gain chargeable @ 30% u/s 115BBH (C2 of schedule CG) | 10iiiD | |
| E | Total capital gains (C + D) | 10iiiE | | |
| iv | Income from other sources [as per item No. 9 of Schedule OS] | 10iv | | |
| v | Total (10i + 10ii + 10iiiE + 10iv) | 10v | | |
| 11 | Gross income (9+10) | | | 11 |
| 12 | Losses of current year to be set off against 10v (total of 2xiv, 3xiv and 4xiv of Schedule CYLA) | | | 12 |

| | | | |
|----|--|----|--|
| 13 | Total Income (11-12) | 13 | |
| 14 | Income which is included in 13 and chargeable to tax at special rates (total of col. (i) of schedule SI) | 14 | |
| 15 | Anonymous donations, included in 13, to be taxed under section 115BBC @ 30% (Dii of Schedule VC) | 15 | |
| 16 | Income chargeable u/s 115BBI, included in 13, to be taxed @ 30% (Sl. No. 13-14-15) | 16 | |

Part B2 - Applicable if exemption is being claimed under section 13A/13B and under sections 10(21), 10(22B), 10(23A), 10(23AAA), 10(23B), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(23C)(iiiab), 10(23C)(iiiac), 10(23C)(iiiad), 10(23C)(iiiae), 10(23D), 10(23DA), 10(23FB), 10(24), 10(46), 10(47)

| | | | |
|---|---|--------------|--|
| 1 | Amount eligible for exemption under sections 10(21), 10(22B), 10(23A), 10(23AAA), 10(23B), 10(23EC), 10(23ED), 10(23EE), 10(29A) | 1 | |
| 2 | Amount eligible for exemption under section 10(23C)(iiiab), 10(23C)(iiiac), 10(23C)(iiiad), 10(23C)(iiiae), 10(23D), 10(23DA), 10(23FB), 10(24), 10(46), 10(47) | 2 | |
| 3 | Income chargeable under section 11(3) read with section 10(21) [Total of Col 15 of Schedule I] | 3 | |
| 4 | Income claimed as exempt under section 13A in case of a Political Party | 4 | |
| 5 | Income claimed as exempt under section 13B in case of an Electoral Trust (item No. 6vii of Schedule ET) | 5 | |
| 6 | Voluntary Contribution received during the year | 6 | |
| Heads of Income | | | |
| i Income from house property [4 of Schedule HP] (enter nil if loss) | | | |
| ii Profits and gains of business or profession [as per item No. D 48 of schedule BP] | | | |
| iii Income under the head Capital Gains | | | |
| 7 | A Short term (A5 of schedule CG) | 7iiiA | |
| | Ai Short-term chargeable @ 15% (9ii of item E of schedule CG) | Ai | |
| | Aii Short-term chargeable @ 30% (9iii of item E of schedule CG) | Aii | |
| | Aiii Short-term chargeable at applicable rate (9v of item E of schedule CG) | Aiii | |
| | Aiv Short-term chargeable at special rates in India as per DTAAs (9v of item E of Schedule CG) | Aiv | |
| | Av Total Short-term (Ai + Aii + Aiii + Aiv) (enter nil if loss) | Av | |
| | B Long term (B4 of schedule CG) (enter nil if loss) | 7iiiB | |
| | Bi Long-term chargeable @ 10% (9vi of item E of schedule CG) | Bi | |
| | Bii Long-term chargeable @ 20% (9vii of item E of schedule CG) | Bii | |
| | Biii Long-term chargeable at special rates in India as per DTAAs (9viii of item E of schedule CG) | Biii | |
| | Biv Total Long-term (Bi + Bii + Biii) (enter nil if loss) | Biv | |
| | C Sum of Short-term/Long-term capital gains (Av+Biv) (enter nil if loss) | 7iiiC | |
| | D Capital gain chargeable @ 30% u/s 115BBH (C2 of schedule CG) | 7iiiD | |
| | E Total capital gains (C + D) | 7iiiE | |
| iv Income from other sources [as per item No. 9 of Schedule OS] | 7iv | | |
| v Total (7i + 7ii + 7iiiE + 7iv) | 7v | | |
| 8 | Gross income [6+7v-4-5] +3 | 8 | |
| 9 | Losses of current year to be set off against 8 (total of 2xiv, 3xiv and 4xiv of Schedule CYLA) | 9 | |
| 10 | Gross Total Income (8-9) | 10 | |
| 11 | Income which is included in 10 and chargeable to tax at special rates (total of col. (i) of schedule SI) | 11 | |
| 12 | Net Agricultural income for rate purpose | 12 | |
| 13 | Aggregate Income (10-11-12+13) [applicable if (10-11-12) exceeds maximum amount not chargeable to tax] | 13 | |
| 14 | Income chargeable at maximum marginal rates | 14 | |

Part B3- Applicable if total income chargeable to tax u/s twenty-second proviso to section 10(23C) or section 13(10)

| | | |
|---|--|--------|
| I. If yes in Sl. No. A(26) of Part A-General, specify the reason why the provisions of twenty-second proviso to Clause (23C) of section 10 or sub-section (10) of section 13 are applicable? | | |
| (a) | Provision of proviso to clause (15) of section 2 is applicable | Yes/No |
| (b) | Condition specified in clause (a) of tenth proviso to 10 (23C) / sub-clause (i) of clause (b) of sub-section (1) of section 12A have been violated | Yes/No |
| (c) | Condition specified in clause (b) of tenth proviso to 10 (23C)/ sub-clause (ii) of clause (b) of sub-section (1) of section 12A have been violated | Yes/No |
| (d) | Condition specified in twentieth proviso to 10(23C)/ clause (ba) of sub-section (1) of section 12A have been violated | Yes/No |

| II. If yes in Sl. No. A(26) of Part A-General, please provide computation of Income chargeable under twenty second proviso to Clause (23C) of section 10/Sub-section (10) of section 13 | | | |
|---|---|---|---------------|
| 1 | Total Income for the previous year other than Sl. No. 7 | | Amount in Rs. |
| 2 | Total Expenditure incurred in India, for the objects of the assessee, | | Amount in Rs. |
| 3 | Expenditure to be disallowed | | |
| | (i) | Expenditure from the corpus standing to the credit of the trust or institution as on the end of the financial year immediately preceding the previous year relevant to the assessment year for which income is being computed | Amount in Rs. |
| | (ii) | Expenditure from any loan or borrowing | Amount in Rs. |
| | (iii) | Depreciation in respect of an asset, acquisition of which has been claimed as application of income, in the same or any other previous year; and | Amount in Rs. |
| | (iv) | Expenditure in the form of contribution or donation to any person. | Amount in Rs. |
| | (v) | Capital expenditure | Amount in Rs. |
| | (vi) | Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-clause (ia) of clause (a) of section 40 | Amount in Rs. |
| | (vii) | Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-section 3 of section 40A | Amount in Rs. |
| | (viii) | Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with section (3A) of section 40A | Amount in Rs. |
| | (ix) | Any other disallowance | Amount in Rs. |
| (x) | Total expenditure to be disallowed (i)+(ii)+(iii)+(iv)+(v)+(vi)+(vii)+(viii)+(ix) | | Amount in Rs. |
| 4 | Additions | | |
| | (i) | Income chargeable under section 115BBI <Total of Sl. No 7 of Schedule 115BBI> | Amount in Rs |
| | (ii) | Income in respect of which exemption under section 11 is not available, being anonymous donation (Diii of schedule VC) | Amount in Rs |
| | (iii) | Income chargeable under section 12(2) | Amount in Rs |
| | (iv) | Income as per Explanation 3B in case of violation of clause (a) or (b) or (c) or (d) of Explanation 3A to section 11(1) read with section 80G(2)(b) | Amount in Rs |
| | (v) | Income as per Explanation 1B in case of violation of clause (a) or (b) or (c) or (d) of Explanation 1A to section 10(23C) read with section 80G(2)(b) | Amount in Rs |
| | (vi) | Total Additions (i)+(ii)+(iii)+(iv)+(v) | Amount in Rs |
| 5 | Income chargeable u/s 11(4) | | Amount in Rs |
| 6 | Sum total [(1-2+3x)+4vi+5] | | Amount in Rs |
| 7 | Income not forming part of item No. 6 above | | |
| | i | Income from house property [4 of Schedule HP] (enter nil if loss) | Amount in Rs. |
| | ii | Profits and gains of business or profession [as per item No. D48 of schedule BP] | Amount in Rs. |
| | iii | Income under the head Capital Gains | |
| | a | Short term | |
| | ai | Short-term chargeable @ 15% (9ii of item E of schedule CG) | Amount in Rs. |
| | aii | Short-term chargeable @ 30% (9iii of item E of schedule CG) | Amount in Rs. |
| | aiii | Short-term chargeable at applicable rate (9iv of item E of schedule CG) | Amount in Rs. |
| | aiv | Short-term chargeable at special rates in India as per DTAA (9v of item E of Schedule CG) | Amount in Rs. |
| | av | Total Short-term (ai + aii + aiii + aiv) (enter nil if loss) | Amount in Rs. |
| | b | Long term | |
| | bi | Long-term chargeable @ 10% (9vi of item E of schedule CG) | Amount in Rs. |
| | bii | Long-term chargeable @ 20% (9vii of item E of schedule CG) | Amount in Rs. |
| | biii | Long-term chargeable at special rates in India as per DTAA (9viii of item E of schedule CG) | Amount in Rs. |
| biv | Total Long-term (bi + bii + biii) (enter nil if loss) | Amount in Rs. | |
| c | Sum of Short-term/Lon g-term capital gains (av+biv) (enter nil if loss) | Amount in Rs. | |
| d | Capital gain chargeable @ 30% u/s 115BBH (C2 of schedule CG) | Amount in Rs. | |
| e | Total capital gains (c + d) | Amount in Rs. | |
| iv | Income from other sources [as per item No. 9 of Schedule OS] | Amount in Rs. | |
| v | Total (7i+7ii+7iii+7iv) | Amount in Rs. | |
| 8 | Losses of current year to be set off against 7v (total of 2xiv, 3xiv and 4xiv of Schedule CYLA) | | Amount in Rs. |
| 9 | Total Income (6+7-8) | | Amount in Rs. |
| 10 | Income which is included in 9 and chargeable to tax at special rates (total of col. (i) of schedule S1) | | Amount in Rs. |

| | | |
|----|---|---------------|
| 11 | Anonymous donations, included in 9, to be taxed under section 115BBC @ 30% (Diii of Schedule VC) | Amount in Rs. |
| 12 | Income chargeable u/s 115BBI, included in 9, to be taxed @ 30% (Sl. No 7 of Schedule 115BBB) | Amount in Rs. |
| 13 | Income chargeable to tax under twenty-second proviso to clause (23C) of section 10 or sub-section (10) of section 13 (9-10-11-12) | Amount in Rs. |

Part B – TTI Computation of tax liability on total income

| | | | | | |
|--------------|---|--|------------------|----------------|---|
| TAXES PAID | 1 | Tax payable on total income | | | |
| | a | Tax at normal rates on [Sl. No. (13 - 14) of Part B2 of Part B-TI] OR [Sl. No. 13 of Part B3 of Part B-TI] | 1a | | |
| | b | Tax at special rates (total of col. (ii) of Schedule-SI) | 1b | | |
| | c | Tax on anonymous donation u/s 115BBC @30% on [Sl. No. 15 of Part B1 of Part B-TI] OR [Sl. No. 11 of Part B3 of Part B-TI] | 1c | | |
| | d | Tax on income chargeable u/s 115BBI @30% on [Sl. No. 16 of Part B1 of Part B-TI] OR [Sl. No. 12 of Part B3 of Part B-TI] | 1d | | |
| | e | Tax at maximum marginal rate on Sl. No. 14 of Part B2 of Part B-TI | 1e | | |
| | f | Rebate on agricultural income [In Part B2, applicable if (10-11) of Part B-TI exceeds maximum amount not chargeable to tax] | 1f | | |
| | g | Tax Payable on Total Income (1a+ 1b+1c+ 1d+1e- 1f) | 1g | | |
| | 2 | Surcharge | | | |
| | i | 25% of 13(ii) of Schedule SI | 2i | | |
| | ii | On [1g – (13(ii) of Schedule SI)] | 2ii | | |
| | iii | Total (i + ii) | | 2iii | |
| | 3 | Health and Education cess @ 4% on (1g+ 2iii) | | | 3 |
| 4 | Gross tax liability (1g+ 2iii + 3) | | | 4 | |
| 5 | Tax relief | | | | |
| a | Section 90/90A (2 of Schedule TR) | 5a | | | |
| b | Section 91 (3 of Schedule TR) | 5b | | | |
| c | Total (5a + 5b) | | 5c | | |
| 6 | Net tax liability (4 – 5c) | | | 6 | |
| 7 | Interest and fee payable | | | | |
| a | Interest for default in furnishing the return (section 234A) | 7a | | | |
| b | Interest for default in payment of advance tax (section 234B) | 7b | | | |
| c | Interest for deferment of advance tax (section 234C) | 7c | | | |
| d | Fee for default in furnishing return of income (section 234F) | 7d | | | |
| e | Total Interest and Fee Payable (7a+ 7b+ 7c+ 7d) | | 7e | | |
| 8 | Aggregate liability (6 + 7e) | | | 8 | |
| 9 | Taxes Paid | | | | |
| a | Advance Tax (from column 5 of 15A) | 9a | | | |
| b | TDS (total of column 9 of 15B) | 9b | | | |
| c | TCS (total of column 7(i) of 15C) | 9c | | | |
| d | Self-Assessment Tax (from column 5 of 15A) | 9d | | | |
| e | Total Taxes Paid (9a+ 9b+ 9c+ 9d) | | 9e | | |
| 10 | Amount payable (Enter if 8 is greater than 9e, else enter 0) | | | 10 | |
| 11 | Refund (If 9e is greater than 8) (refund, if any, will be directly credited into the bank account) | | | 11 | |
| 12 | Net tax payable on 115TD income including interest u/s 115TE (Sr.no. 12 of Schedule 115TD) | | | 12 | |
| BANK ACCOUNT | 13 | Do you have a bank account in India (Non- Residents claiming refund with no bank account in India may select No) | | | Select Yes or No |
| | a) | Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts) | | | |
| | Sl. | IFS Code of the Bank in case of Bank Accounts held in India | Name of the Bank | Account Number | Indicate the account used for digital receipts/ payments (tick account(s) <input checked="" type="checkbox"/>) |
| | i | | | | Indicate the account in which you prefer to get your refund credited, if any (tick one account for refund <input checked="" type="checkbox"/>) |
| ii | | | | | |

| | | | |
|--|---|------------------|--|
| Note: 1) Minimum one account should be selected for refund credit 2) In case of refund, multiple accounts are selected for refund credit, then refund will be credited to one of the account decided by CPC after processing the return | | | |
| Rows can be added as required | | | |
| 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 |
| 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 | | | | | | | | | | | | |
| iv | | | | | | | | | | | | | |
| NOTE ▶ Enter the totals of Advance tax and Self-Assessment tax in Sl No. 9a & 9d of Part B-TT | | | | | | | | | | | | | |
| B Details of Tax Deducted at Source (TDS) on Income [As per Form 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/Aadhar of Other Person (if TDS credit related to other person) | TAN of the Deductor/ PAN/Aadhar of Tenant/ Buyer | Unclaimed TDS brought forward (b/f) | | TDS of the current Financial Year (TDS Deducted during the FY2022-23) | | 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 Receipts/ withdrawals offered | | TDS credit being carried forward | |
| | | | | Fin. Year in which deducted | TDS b/f | Deducted in own hands | Deducted in the hands of any other person as per rule 37BA(2) (if applicable) | Claimed in own hands | Claimed in the hands of any other person as per rule 37BA(2) (if applicable) | Gross Amount | Head of Income | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | |
| | | | | | | | Income TDS | | Income TDS PAN/ Aadhaar | | | | |
| i | | | | | | | | | | | | | |

| | | | | | | | | | | | | |
|--|---------|--|--|---|-------------------------------------|------------|------------------------------|---|------------------------------------|---|----------------------------------|--|
| C Details of Tax Collected at Source (TCS) [As per Form 27D issued by the Collector(s)] | | | | | | | | | | | | |
| TCS | Sl. No. | TCS credit relating to self /other person [as per rule 37-1] | Tax Deduction and Tax Collection Account Number of the Collector | PAN of other Person (if TCS credit related to other person) | Unclaimed TCS brought forward (b/f) | | TCS of the current fin. Year | | TCS credit being claimed this Year | | TCS credit being carried forward | |
| | | | | | Fin. Year in which collected | Amount b/f | Collected in own hands | Collected in the hands of any other person as per rule 37-1 (if applicable) | Claimed in own hands | Claimed in the hands of any other person as per rule 37-1 (if applicable) | | |
| | (1) | 2(i) | (2)(ii) | (3) | (4) | (5) | 6(i) | (6)(ii) | 7(i) | (7)(ii) | (8) | |
| | i | | | | | | | | | TCS PAN | | |
| NOTE ▶ Please enter total of column (7)(i) in 9c of Part B-TT | | | | | | | | | | | | |

VERIFICATION

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

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

account number _____(if allotted) (*Please see instruction*).

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

Place

Date

Sign here →