

ITR FORMS	APPLICABILITY
ITR 1	<p>For Individual, being a Resident (other than Not Ordinarily Resident), having Total Income up to Rs. 50 Lakhs, having Income from Salaries, One House Property, Other Sources (Interest, gift, etc. without any deduction u/s 57 except in respect of family pension), and Agricultural Income up to Rs. 5,000/-.</p> <p>However, following categories of person cannot file return in ITR 1:</p> <ul style="list-style-type: none"> i. Who is either Director in a company ii. Who invested in Unlisted Equity Shares iii. Who have any assets or signing authorities of any account outside India iv. Who have income taxable u/s 115BBDA (i.e., Dividend from domestic Company) & 115BBE (i.e., special income like unexplained cash credit, unexplained expenditure, etc). v. Who Owns more than one house property vi. Who has brought forward or carry forward loss under the head "Income from House Property".
ITR 2	For Individuals and HUFs not having income from profits and gains of business or profession.
ITR 3	For individuals and HUFs having income from profits and gains of business or profession.
ITR 4	<p>For Individuals, HUFs and Firms (other than LLP) being a Resident having Total Income up to Rs.50 Lakhs and having income from Business and Profession which is computed under sections 44AD, 44ADA or 44AE.</p> <p>Further, person mentioned above in (i) to (v) in ITR - 1 cannot file return in ITR-4 also. Also, person who have brought forward or carry forward loss under any head of income or agricultural income exceeding Rs. 5,000/- cannot file return in ITR-4.</p>
ITR 5	<p>All persons other than:-</p> <ul style="list-style-type: none"> (i) Individual, (ii) HUF, (iii) Company and (iv) Person filing Form ITR-7

ITR 6	For Companies other than companies claiming exemption u/s 11
ITR 7	For persons including companies required to furnish return under sections 139(4A) or 139(4B) or 139(4C) or 139(4D).