

						B	Long-term				
						b1	Section 112A				
						b2	Sections other than 112A				
						iii	Other Sources				
						1	Dividend				
						2	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- TPSA		Details of Tax on secondary adjustments as per section 92CE(2A) as per the schedule provided in e-filing utility						
TAX ON SECONDARY ADJUSTMENTS AS PER SECTION 92CE(2A)	1	Amount of primary adjustments on which option u/s 92CE(2A) is exercised & such excess money has not been repatriated within the prescribed time (please indicate the total of adjustments made in respect of all the AYs)						
	2	a	Additional Income tax payable @ 18% on above					
		b	Surcharge @ 12% on "a"					
		c	Health & Education cess on (a + b)					
		d	Total Additional tax payable (a + b + c)					
	3	Taxes paid						
	4	Net tax payable (2d-3)						
	5	Date(s) of deposit of tax on secondary adjustments as per section 92CE(2A)	Date 1 (DD/MM/YYYY)	Date 2 (DD/MM/YYYY)	Date 3 (DD/MM/YYYY)	Date 4 (DD/MM/YYYY)	Date 5 (DD/MM/YYYY)	Date 6 (DD/MM/YYYY)
	6	Name of Bank and Branch						
7	BSR Code							
8	Serial number of challan							
9	Amount deposited							

Schedule FSI			Details of Income from outside India and tax relief (available only in case of resident)								
INCOME FROM OUTSIDE INDIA	Sl.	Country Code	Taxpayer Identification Number	Sl.	Head of income	Income from outside India (included in PART B-TI)	Tax paid outside India	Tax payable on such income under normal provisions in India	Tax relief available in India (e)= (c) or (d) whichever is lower	Relevant article of DTAA if relief claimed u/s 90 or 90A	
						(a)	(b)	(c)	(d)	(e)	
	1				i	Salary					
					ii	House Property					
					iii	Business or Profession					
					iv	Capital Gains					
					v	Other sources					
					Total						
	2				i	Salary					
					ii	House Property					

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

Schedule TR		Summary of tax relief claimed for taxes paid outside India (available only in case of resident)								
TAX RELIEF FOR TAX PAID OUTSIDE INDIA	1	Details of Tax relief claimed								
		Country Code	Taxpayer Identification Number	Total taxes paid outside India (total of (c) of Schedule FSI in respect of each country)			Total tax relief available (total of (e) of Schedule FSI in respect of each country)		Section under which relief claimed (specify 90, 90A or 91)	
		(a)	(b)	(c)			(d)		(e)	
				Total						
	2	Total Tax relief available in respect of country where DTAA is applicable (section 90/90A) (Part of total of 1(d))							2	
	3	Total Tax relief available in respect of country where DTAA is not applicable (section 91) (Part of total of 1(d))							3	
	4	Whether any tax paid outside India, on which tax relief was allowed in India, has been refunded/credited by the foreign tax authority during the year? If yes, provide the details below							4	Yes/No
		a	Amount of tax refunded				b	Assessment year in which tax relief allowed in India		
NOTE ► Please refer to the instructions for filling out this schedule.										

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

Sl No	Country name	Country code	Name of entity	Address of entity	ZIP code	Nature of entity	Date of acquiring the interest	Initial value of the investment	Peak value of investment during the period	Closing value	Total gross amount paid/credited with respect to the holding during the period	Total gross proceeds from sale or redemption of investment during the period
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
(i)												
(ii)												
A4 Details of Foreign Cash Value Insurance Contract or Annuity Contract held (including any beneficial interest) at any time during the calendar year ending as on 31 st day of December 2022												
Sl No	Country name	Country code	Name of financial institution in which insurance contract held	Address of institution	ZIP code	Date of contract	The cash value or surrender value of the contract	Total gross amount paid/credited with respect to the contract during the period				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)				
(i)												
(ii)												
B Details of Financial Interest in any Entity held (including any beneficial interest) at any time during the calendar year ending as on 31 st day of December 2022												
Sl No	Country Name and code	Zip Code	Nature of entity	Name and Address of the Entity	Nature of Interest- Direct/ Beneficial owner/ Beneficiary	Date since held	Total Investment (at cost) (in rupees)	Income accrued from such Interest	Nature of Income	Income taxable and offered in this return		
										Amount	Schedule where offered	Item number of schedule
(1)	2(a)	2(b)	(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 day of 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 day of December 2022												
Sl No	Country Name and code	ZIP Code	Nature of Asset	Ownership- Direct/ Beneficial owner/ Beneficiary	Date of acquisition	Total Investment (at cost) (in rupees)	Income derived from the asset	Nature of Income	Income taxable and offered in this return			
									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 day of 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 Name and code	ZIP Code	Name and address of the trust	Name and address of trustees	Name and address of Settlor	Name and address of Beneficiaries	Date since position held	Whether income derived is taxable in your hands?	If (8) is yes, Income derived from the trust	If (8) 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)	(10)	(11)	(12)	
(i)													
(ii)													
G Details of any other income derived from any source outside India which is not included in,- (i) items A to F above and, (ii) income under the head business or profession													
Sl No	Country Name and code	ZIP Code	Name and address of the person from whom derived	Income derived	Nature of income	Whether taxable in your hands?	If (6) is yes, Income offered in this return						
							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. In case of an individual, not being an Indian citizen, who is in India on a business, employment or student visa, an asset acquired during any previous year in which he was non-resident is not mandatory to be reported in this schedule if no income is derived from that asset during the current previous year.													

Schedule 5A Information regarding apportionment of income between spouses governed by Portuguese Civil Code

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

Schedule AL Assets and Liabilities at the end of the year (other than those included in Part A- BS) (applicable in a case where total income exceeds Rs.50 lakh)

DETAILS OF ASSETS AND LIABILITIES	A Details of immovable assets					
	Sl. No.	Description		Address	Pin code	Amount (cost) in Rs.
	(1)	(2)		(3)	(4)	(5)
	(i)					
	(ii)					
	B Details of movable assets					
	Sl. No.	Description				Amount (cost) in Rs.
	(1)	(2)				(3)
	(i)	Jewellery, bullion etc.				
	(ii)	Archaeological collections, drawings, painting, sculpture or any work of art				

	(iii)	Vehicles, yachts, boats and aircrafts	
	(iv)	Financial assets	Amount (cost) in Rs.
	(a)	Bank (including all deposits)	
	(b)	Shares and securities	
	(c)	Insurance policies	
	(d)	Loans and advances given	
	(e)	Cash in hand	
C Interest held in the assets of a firm or association of persons (AOP) as a partner or member thereof			
Sl. No.	Name and address of the firm(s)/PAN of the firm/ AOP		Assessee's investment in the firm/ AOP on cost basis
(1)	(2)	(3)	(4)
(i)			
(ii)			
D Liabilities in relation to Assets at (A + B + C)			
NOTE ▶ Please refer to instructions for filling out this schedule.			

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

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

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

PART-B

Part B – TI Computation of total income

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

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

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

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

Identification No. of TRP										Name of TRP										Counter Signature of TRP									
If TRP is entitled for any reimbursement from the Government, amount thereof										16																			
17 TAX PAYMENTS																													
A Details of payments of Advance Tax and Self-Assessment Tax																													
SELF ADVANCE/ 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. 10a and 10d of Part B-TTI																													
B Details of Tax Deducted at Source from Salary [As per Form 16 issued by Employer(s)]																													
TDS ON SALARY	Sl No	Tax Deduction Account Number (TAN) of the Employer				Name of the Employer										Income chargeable under Salaries				Total tax deducted									
	(1)	(2)				(3)										(4)				(5)									
	I																												
	II																												
	NOTE ▶ Please enter total of column 5 in 10b of Part B-TTI																												

C Details of Tax Deducted at Source (TDS) on Income [As per Form No. 16 A issued or Form No. 16B/16C /16D/16E furnished by Deductor(s)]																
Sl No	TDS credit relating to self /other person [spouse as per section 5A/other person as per rule 37BA(2)]		PAN/Aadhaar No. of Person (if TDS credit related to other person)	TAN of the Deductor/ PAN/ Aadhaar No. of Tenant/ Buyer	Unclaimed TDS brought forward (b/f)		TDS of the current Financial Year (TDS Deducted during the FY 2022-23)		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 Receipt/withdrawals offered		TDS credit being carried forward		
					Fin. Year in which deducted	TDS b/f	Deducted in own hands	Deducted in the hands of spouse as per section 5A or any other person as per rule 37BA(2) (if applicable)		Claimed in own hands		Claimed in the hands of spouse as per section 5A or 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 No.				
i																
NOTE ▶ Please enter total of column 9 in 10b of Part B- TTI																

D Details of Tax Collected at Source (TCS) [As per Form No. 27D issued by the Collector(s)]													
TCS	Sl. No.	TCS credit relating to self /other person [spouse as per section 5A/ other person as		Tax Deduction and Tax Collection Account Number of the Collector		PAN of other Person (if TCS credit related to	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	Amount b/f	Collected in own	Collected in			

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

VERIFICATION

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

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

Date

Place

Sign here →

FORM	SUGAM (ITR-4)	INDIAN INCOME TAX RETURN	Assessment Year				
		<p>[For Individuals, HUFs and Firms (other than LLP) being a resident having total income upto Rs.50 lakh and having income from business and profession which is computed under sections 44AD, 44ADA or 44AE.]</p> <p>[Not for an individual who is either Director in a company or has invested in unlisted equity shares or if income-tax is deferred on ESOP or has agricultural income more than Rs.5000]</p> <p>(Please refer instructions for eligibility)</p>	2	0	2	3	-

PART A GENERAL INFORMATION												
(A1) First Name			(A2) Middle Name			(A3) Last Name			(A4) Permanent Account Number			
(A5) Date of Birth/Formation (DD/MM/YYYY)						(A6) Flat/Door/Block No.						
(A7) Name of Premises/ Building/ Village			(A8) Road/Street/Post Office			(A9) Area/Locality						
(A10) Town/City/District			(A11) State			(A12) Country			(A13) PIN Code/ZIP Code			
(A14) Aadhaar Number (12 digits)/ Aadhaar Enrolment Id (28 digits) (if eligible for Aadhaar No.)						(A15) Status				Individual <input type="checkbox"/> HUF <input type="checkbox"/> Firm (other than LLP) <input type="checkbox"/>		
(A16) Residential/Office Phone Number with STD code/ Mobile No.1			(A17) Mobile No. 2			(A18) E-mail Address-1 (self)						
						(A18) E-mail Address -2						
(A19) Nature of employment - <input type="checkbox"/> Central Govt. <input type="checkbox"/> State Govt. <input type="checkbox"/> Public Sector Undertaking <input type="checkbox"/> Pensioners-CG <input type="checkbox"/> Pensioners-SG <input type="checkbox"/> Pensioners-PSU <input type="checkbox"/> Pensioners- Others <input type="checkbox"/> Others <input type="checkbox"/> Not Applicable (e.g. Family Pension etc.)												
(A20) (a) Filed u/s (Tick) [Please see instruction]-			<input type="checkbox"/> 139(1)-On or before due date, <input type="checkbox"/> 139(4)-After due date, <input type="checkbox"/> 139(5)-Revised Return, <input type="checkbox"/> 119(2)(b)- After Condonation of delay									
(b) Or Filed in response to notice u/s			<input type="checkbox"/> 139(9) <input type="checkbox"/> 142(1) <input type="checkbox"/> 148 <input type="checkbox"/> 153C									
(A21) If revised/defective then enter Receipt No. and Date of filing of original return (DD/MM/YYYY)									/ /			
(A22) If filed in response to notice u/s 139(9) /142(1)/148/153C or order u/s 119(2)(b)- enter Unique Number/ Document Identification Number (DIN) & Date of such Notice or Order									/ /			
(A23)												
a. Have you ever opted for new tax regime u/s 115BAC in earlier years ? <input type="checkbox"/> Yes <input type="checkbox"/> No (If Yes is selected, please furnish the AY in which said option is exercised along with date of filing and Acknowledgement number of form 10-IE)												
b. Have you ever opted out of section 115BAC in earlier years? <input type="checkbox"/> Yes <input type="checkbox"/> No (If Yes is selected, please furnish the AY in which said option is opted out along with date of filing and Acknowledgement number of form 10-IE)												
c. Option for current assessment year <input type="checkbox"/> Opting in now <input type="checkbox"/> Not opting <input type="checkbox"/> Continue to opt <input type="checkbox"/> Opt out <input type="checkbox"/> Not eligible to opt in (Select "Opting in now" only if you are opting in first time)												
For other than not opting & continue to opt & not eligible to opt in, please furnish date of filing of form 10-IE & Acknowledgment number												
(A24) Are you filing return of income under Seventh proviso to section 139(1) but otherwise not required to furnish return of income? (Not applicable in case of firm) - (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No												
If yes, please furnish following information as provided in e-filing utility												
[Note: To be filled only if a person is not required to furnish a return of income under section 139(1) but filing return of income due to fulfilling one or more conditions mentioned in the seventh proviso to section 139(1)]												
(i) Have you deposited amount or aggregate of amounts exceeding Rs. 1 Crore in one or more current account during the previous year? (Yes/No)			Amount (Rs) (If Yes)									

(ii)	Have you incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or for any other person? (Yes/No)	Amount (Rs) (If Yes)
(iii)	Have you incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity during the previous year? (Yes/No)	Amount (Rs) (If Yes)
(iv)	Are you required to file a return as per other conditions prescribed under clause (iv) of seventh proviso to section 139(1) (If yes, please select the relevant condition from the drop-down menu)	(Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No
(A25) Whether this return is being filed by a representative assessee? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No		
If yes, please furnish following information -		
(1)	Name of the representative	
(2)	Capacity of the representative	
(3)	Address of the representative	
(4)	Permanent Account Number (PAN)/ Aadhaar No. of the representative	

PART B GROSS TOTAL INCOME		Whole- Rupee(₹) only	
B1	Income from Business and Profession (NOTE-Enter value from E8 of Schedule BP)	B1	
B2	i Gross Salary (ia+ib+ic+id+ie)_	i	
SALARY / PENSION	a Salary as per section 17(1)	ia	
	b Value of perquisites as per section 17(2)	ib	
	c Profit in lieu of salary as per section 17(3)	ic	
	d Income from retirement benefit account maintained in a notified country u/s 89A (country drop down will be provided in e-filing utility)	id	
	e Income from retirement benefit account maintained in a country other than notified country u/s 89A	ie	
	ii Less allowances to the extent exempt u/s 10 (drop down to be provided in e-filing utility) [Ensure that it is included in salary income u/s 17(1)/17(2)/17(3)]	ii	
	iii Less: Income claimed for relief from taxation u/s 89A	iii	
	iii Net Salary (i – ii-iii)	iii	
	iv Deductions u/s 16 (iva + ivb+ivc)	iv	
	a Standard deduction u/s 16(ia)	iva	
b Entertainment allowance u/s 16(ii)	ivb		
c Professional tax u/s 16(iii)	ivc		
v Income chargeable under the head 'Salaries' (iii – iv) (NOTE- Ensure to Fill "Sch TDS1")	B2		
B3	Tick applicable option Self Occupied <input type="checkbox"/> Let Out <input type="checkbox"/> Deemed Let Out <input type="checkbox"/>		
HOUSE PROPERTY	i Gross rent received/ receivable/ lettable value during the year	i	
	ii Tax paid to local authorities	ii	
	iii Annual Value (i – ii)	iii	
	iv 30% of Annual Value	iv	
	v Interest payable on borrowed capital	v	
	vi Arrears/Unrealised Rent received during the year Less 30%	vi	
	vii Income chargeable under the head 'House Property' (iii – iv – v) + vi (If loss, put the figure in negative) Note: Maximum loss from house property that can be set-off is INR 2, 00,000. To avail the benefit of carry forward and set of loss, please use ITR -3/5.	B3	

B4	Income from Other Sources drop down like interest from saving account, deposit etc. to be provided in e-filing utility specifying nature of income and in case of dividend and Income from retirement benefit account maintained in a notified country u/s 89A, please mention quarterly breakup for allowing applicable relief from section 234C NOTE- Fill "Sch TDS2" if applicable.	B4	
	Less: Deduction u/s 57(ia) (in case of family pension only)		
	Less: Income claimed for relief from taxation u/s 89A		
B5	Gross Total Income (B1+B2+B3+B4) To avail the benefit of carry forward and set of loss, please use ITR -3/5.	B5	

PART C—DEDUCTIONS AND TAXABLE TOTAL INCOME (Refer to instructions for Deductions limits as per Income-tax Act)

C1	80C		C2	80CCC		C3	80CCD (1)			
C4	80CCD(1B)		C5	80CCD(2)		C6	80D	Details to be filled in drop down to be provided in e-filing utility		
C7	80DD	Details to be filled in drop down to be provided in e-filing utility	C8	80DDB	Details to be filled in drop down to be provided in e-filing utility	C9	80E			
C10	80EE		C11	80EEA		C12	80EEB			
C13	80G	Details to be filled in drop down to be provided in e-filing utility	C14	80GG		C15	80GGC			
C16	80TTA		C17	80TTB		C18	80U	Details to be filled in the drop down to be provided in e-filing utility		
C19	Total deductions (Add items C1 to C18)							C19		
C20	Taxable Total Income (B5 - C19)							C20		

PART D – TAX COMPUTATIONS AND TAX STATUS

D1	Tax payable on total income (C20)	D1	
D2	Rebate on 87A	D2	
D3	Tax payable after Rebate (D1-D2)	D3	
D4	Health and Education Cess @ 4% on (D3)	D4	
D5	Total Tax, and Cess (D3+D4)	D5	
D6	Relief u/s 89 (Please ensure to submit Form 10E to claim this relief)	D6	
D7	Balance Tax after Relief (D5 – D6)	D7	
D8	Total Interest u/s 234A	D8	
D9	Total Interest u/s 234B	D9	
D10	Total Interest u/s 234C	D10	
D11	Fee u/s 234F	D11	
D12	Total Tax, Fee and Interest (D7+ D8 + D9 + D10 + D11)	D12	
D13	Total Advance Tax Paid	D13	
D14	Total Self-Assessment Tax Paid	D14	
D15	Total TDS Claimed (total of column 4 of Schedule-TDS1 and, column 6 of Schedule-TDS2)	D15	
D16	Total TCS Collected (total of column (5) of Schedule-TCS)	D16	
D17	Total Taxes Paid (D13+ D14 + D15 + D16)	D17	
D18	Amount payable (D12 – D17, If D12 > D17)	D18	
D19	Refund (D17 – D12, If D17 > D12)	D19	

D20	Exempt income only for reporting purposes (If agricultural income is more than Rs.5,000/-, use ITR 3/5) <i>(Drop down to be provided in e-filing utility mentioning nature of exempt income, relevant clause and section)</i>	D20	
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BANK ACCOUNT	D21	Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts)			
	Sl.	IFS Code of the Bank	Name of the Bank	Account Number	Select Account for Refund Credit
	i				
	ii				

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 accounts decided by CPC after processing the return

SCHEDULE BP – DETAILS OF INCOME FROM BUSINESS OR PROFESSION						
COMPUTATION OF PRESUMPTIVE BUSINESS INCOME UNDER SECTION 44AD						
S. No.	Name of Business	Business code		Description		
(i)						
E1	Gross Turnover or Gross Receipts					
	a	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or prescribed electronic modes received before specified date		E1a		
	b	Any other mode		E1b		
E2	Presumptive Income under section 44AD					
	a	6% of E1a or the amount claimed to have been earned, whichever is higher		E2a		
	b	8% of E1b or the amount claimed to have been earned, whichever is higher		E2b		
	c	Total (a + b)		E2c		
	NOTE—If Income is less than the above percentage of Gross Receipts, it is mandatory to have a tax audit under 44AB & other ITR as applicable has to be filed					
COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44ADA						
S. No.	Name of Business	Business code		Description		
(i)						
E3	Gross Receipts			E3		
E4	Presumptive Income under section 44ADA (50% of E3) or the amount claimed to have been earned, whichever is higher NOTE—If Income is less than 50% of Gross Receipts, it is mandatory to have a tax audit under 44AB & other ITR as applicable has to be filed			E4		
COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE						
S. No.	Name of Business	Business code		Description		
(i)						
	Registration No. of goods carriage	Whether owned/ leased/ hired	Tonnage capacity of goods carriage (in MT)	Number of months for which goods carriage was owned/ leased/hired by assessee	Presumptive income u/s 44AE for the goods carriage (Computed @ Rs.1000 per ton per month in case tonnage exceeds 12MT, or else @ Rs.7500 per month) or the amount claimed to have been actually earned,	

					whichever is higher	
(i)	(1)	(2)	(3)	(4)	(5)	
(a)						
(b)						
Add row options as necessary (At any time during the year the number of vehicles should not exceed 10 vehicles)						
E5	Presumptive Income from Goods Carriage under section 44AE [total of column (5)] NOTE—If the profits are lower than prescribed under S.44AE or the number of Vehicles owned at any time exceed 10 then other ITR, as applicable, has to be filed				E5	
E6	Salary and interest paid to the partners NOTE – This is to be filled up only by firms				E6	
E7	Presumptive Income u/s 44AE (E5-E6)				E7	
E8	Income chargeable under the head 'Business or Profession' (E2c+E4+E7)				E8	
INFORMATION REGARDING TURNOVER/GROSS RECEIPT REPORTED FOR GST						
Note – Please furnish the information below for each GSTIN No. separately						
E9	GSTIN No(s).				E9	
E10	Annual value of outward supplies as per the GST returns filed				E10	
FINANCIAL PARTICULARS OF THE BUSINESS						
Note—For E11 to E25 furnish the information as on 31 st day of March, 2022						
E11	Partners/ Members own capital				E11	
E12	Secured loans				E12	
E13	Unsecured loans				E13	
E14	Advances				E14	
E15	Sundry creditors				E15	
E16	Other liabilities				E16	
E17	Total capital and liabilities (E11+E12+E13+E14+E15+E16)				E17	
E18	Fixed assets				E18	
E19	Inventories				E19	
E20	Sundry debtors				E20	
E21	Balance with banks				E21	
E22	Cash-in-hand				E22	
E23	Loans and advances				E23	
E24	Other assets				E24	
E25	Total assets (E18+E19+E20+E21+E22+E23+E24)				E25	
NOTE ▶ Please refer to instructions for filling out this schedule (E15, E19, E20, E22 are mandatory and others if available)						

SCHEDULE IT DETAILS OF ADVANCE TAX AND SELF ASSESSMENT TAX PAYMENTS

	BSR Code	Date of Deposit (DD/MM/YYYY)	Challan No.	Tax paid
	Col (1)	Col (2)	Col (3)	Col (4)
R1				
R2				

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

Part A-GEN

GENERAL

PERSONAL INFORMATION	(A1) Name		(A2) PAN					
	(A3) Is there any change in the name? If yes, please furnish the old name		(A4) Limited Liability Partnership Identification Number (LLPIN) issued by MCA, if applicable					
	(A7) Flat/Door/Block No	(A8) Name of Premises/Building/Village		(A5) Date of formation (DDMMYYYY)				
					(A6) Date of commencement of business (DD/MM/YYYY)			
	(A9) Office	Road/Street/Post	(A10) Area/Locality	Status (firm-Isub-status- Partnership Firm, LLP, local authority-2, AOP/BOI- 3 sub-status- other cooperative bank, other cooperative society, society registered under society registration Act, 1860 or any other Law corresponding to that state, Primary agricultural credit society/cooperative bank, Rural development bank, Business trust, investment fund, Trust other than trust eligible to file Return in ITR 7, any other AOP/BOL., artificial juridical person-4, sub-status- Estate of the deceased, Estate of the insolvent, Other AJP),			<input type="checkbox"/>	
	(A11) Town/City/District		(A12) State	(A13) Pin code/Zip code				
			(A14) Country					
	(A15) Office Phone Number with STD code/ Mobile No. 1			(A16) Mobile No. 2				
(A17) E-mail Address -1			(A18) E-mail Address -2					
FILING STATUS	A19(i)	(ai) Filed u/s (Tick) [Please see instruction]	<input type="checkbox"/> 139(1)-On or before due date, <input type="checkbox"/> 139(4)-After due date, <input type="checkbox"/> 139(5)-Revised Return, <input type="checkbox"/> 92CD-Modified return, <input type="checkbox"/> 119(2)(b)- after condonation of delay.					
		(aia) Or Filed in response to notice u/s	<input type="checkbox"/> 139(9), <input type="checkbox"/> 142(1), <input type="checkbox"/> 148, <input type="checkbox"/> 153C					
		(aiii) Whether you are a business trust?	<input type="checkbox"/> Yes		<input type="checkbox"/> No			
		(aiv) Whether you are an investment fund referred to in section 115UB?	<input type="checkbox"/> Yes		<input type="checkbox"/> No			
	(b)	If revised/Defective/ in response to notice for Modified, then enter Receipt No. and Date of filing original return (DD/MM/YYYY)				/ /		
(c)	If filed in response to a notice u/s 139(9)/142(1)/148/153C or order u/s 119(2)(b), enter Unique Number/ Document Identification Number (DIN) and date of such notice/order, or if filed u/s 92CD enter date of advance pricing agreement				(unique number) / /			
(di)	Have you opted for tax regime u/s 115BAD? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish the AY in which said option is exercised for the first time along with date of filing of Form 10-IF and acknowledgment number.							
(dii)	If "No", Option for current assessment year <input type="checkbox"/> Not opting <input type="checkbox"/> opting it now If "opting it now", please furnish	Date of filing of form 10-IF DD/MM/YYYY			Acknowledgement number:			

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

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

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

Part A-BS

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

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

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

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

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

Part Manufacturing account	A-	Manufacturing Account for the financial year 2022-23 (fill items 1 to 3 in a case where regular books of accounts are maintained, otherwise fill items 62 to 66 as applicable)									
		1	Debits to Manufacturing Account								
			A	Opening Inventory							
				i	Opening stock of raw-material	i					
				ii	Opening stock of Work in progress	ii					
				iii	Total (i + ii)			Aiii			
				B	Purchases (net of refunds and duty or tax, if any)					B	
				C	Direct wages					C	
				D	Direct expenses (Di + Dii + Diii)					D	
					i	Carriage inward	i				
					ii	Power and fuel	ii				
					iii	Other direct expenses	iii				
				E	Factory Overheads						
					i	Indirect wages	i				
					ii	Factory rent and rates	ii				
					iii	Factory Insurance	iii				
					iv	Factory fuel and power	iv				
					v	Factory general expenses	v				
					vi	Depreciation of factory machinery	vi				
					vii	Total (i+ii+iii+iv+v+vi)			Evii		
		F	Total of Debits to Manufacturing Account (Aiii+B+C+D+Evii)					F			
	2	Closing Stock									
		i	Raw material	2i							
		ii	Work-in-progress	2ii							
		Total (2i +2ii)					2				
	3	Cost of Goods Produced – transferred to Trading Account (1F-2)					3				

Part A—Trading Account		Trading Account for the financial year 2022-23 (fill items 4 to 12 in a case where regular books of accounts are maintained, otherwise fill items 62 to 66 as applicable)			
CREDITS TO TRADING ACCOUNT	4	Revenue from operations			
	A	Sales/ Gross receipts of business (net of returns and refunds and duty or tax, if any)			
	i	Sale of goods	i		
	ii	Sale of services	ii		
	iii	Other operating revenues (specify nature and amount)			
	a		iiia		
	b		iiib		
	c	Total (iiia + iiib)	iiic		
	iv	Total (i + ii + iiic)			Aiv
	B	Gross receipts from Profession			B
	C	Duties, taxes and cess received or receivable in respect of goods and services sold or supplied			
	i	Union Excise duties	i		
	ii	Service tax	ii		
	iii	VAT/ Sales tax	iii		
iv	Central Goods and Service Tax (CGST)	iv			
v	State Goods and Services Tax (SGST)	v			
vi	Integrated Goods and Services Tax (IGST)	vi			
vii	Union Territory Goods and Services Tax (UTGST)	vii			
viii	Any other duty, tax and cess	viii			
ix	Total (i + ii + iii + iv +v+ vi+vii+viii)			Cix	
D	Total Revenue from operations (Aiv + B +Cix)			4D	
5	Closing Stock of Finished Goods			5	
6	Total of credits to Trading Account (4D + 5)			6	
DEBITS TO TRADING ACCOUNT	7	Opening Stock of Finished Goods			7
	8	Purchases (net of refunds and duty or tax, if any)			8
	9	Direct Expenses (9i + 9ii + 9iii)			9
	i	Carriage inward	i		
	ii	Power and fuel	ii		
	iii	Other direct expenses Note: Row can be added as per the nature of Direct Expenses	iii		
	10	Duties and taxes, paid or payable, in respect of goods and services purchased			
	i	Custom duty	10i		
	ii	Counter veiling duty	10ii		
	iii	Special additional duty	10iii		
iv	Union excise duty	10iv			
v	Service tax	10v			
vi	VAT/ Sales tax	10vi			
vii	Central Goods and Service Tax (CGST)	10vii			
viii	State Goods and Services Tax (SGST)	10viii			
ix	Integrated Goods and Services Tax (IGST)	10ix			

	x	Union Territory Goods and Services Tax (UTGST)	10x		
	xi	Any other tax, paid or payable	10xi		
	xii	Total (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi)		10xii	
11	Cost of goods produced – Transferred from Manufacturing Account			11	
12	Gross Profit from Business/Profession— transferred to Profit and Loss account (6-7-8-9-10xii-11)			12	
12a	Turnover from Intraday Trading			12a	
12b	Income from Intraday Trading - transferred to Profit and Loss account			12b	

Part A-P and L

Profit and Loss Account for the financial year 2022-23 (fill items 13 to 60 in a case where regular books of accounts are maintained, otherwise fill items 62 to 66 as applicable)

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

viii	Contribution to recognised gratuity fund	22viii		
ix	Contribution to any other fund	22ix		
x	Any other benefit to employees in respect of which an expenditure has been incurred	22x		
xi	Total compensation to employees (total of 22i to 22x)			22xi
xii	Whether any compensation, included in 22xi, paid to non-residents	xii a	Yes / No	
	If Yes, amount paid to non-residents	xii b		
23 Insurance				
i	Medical Insurance	23i		
ii	Life Insurance	23ii		
iii	Keyman's Insurance	23iii		
iv	Other Insurance including factory, office, car, goods, etc.	23iv		
v	Total expenditure on insurance (23i + 23ii + 23iii + 23iv)			23v
24 Workmen and staff welfare expenses				
25 Entertainment				
26 Hospitality				
27 Conference				
28 Sales promotion including publicity (other than advertisement)				
29 Advertisement				
30 Commission				
i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i		
ii	To others	ii		
iii	Total (i + ii)			30iii
31 Royalty				
i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i		
ii	To others	ii		
iii	Total (i + ii)			31iii
32 Professional / Consultancy fees / Fee for technical services				
i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i		
ii	To others	ii		
iii	Total (i + ii)			32iii
33 Hotel, boarding and Lodging				
34 Traveling expenses other than on foreign traveling				
35 Foreign travelling expenses				
36 Conveyance expenses				
37 Telephone expenses				
38 Guest House expenses				
39 Club expenses				
40 Festival celebration expenses				
41 Scholarship				
42 Gift				
43 Donation				

PROVISIONS FOR TAX AND APPROPRIATIONS	44 Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)												
	i	Union excise duty								44i			
	ii	Service tax								44ii			
	iii	VAT/ Sales tax								44iii			
	iv	Cess								44iv			
	v	Central Goods and Service Tax (CGST)								44v			
	vi	State Goods and Services Tax (SGST)								44vi			
	vii	Integrated Goods and Services Tax (IGST)								44vii			
	viii	Union Territory Goods and Services Tax (UTGST)								44viii			
	ix	Any other rate, tax, duty or cess incl STT and CTT								44ix			
	x	Total rates and taxes paid or payable (44i + 44ii + 44iii + 44iv + 44v + 44vi + 44vii + 44viii + 44ix)								44x			
	45 Audit fee										45		
	46 Salary/Remuneration paid to Partners of the firm										46		
	47 Other expenses (specify nature and amount)												
	i									i			
	ii									ii			
	iii	Total (i + ii)								47iii			
	48 Bad debts (specify PAN/ Aadhaar No. of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)												
	i(1)										48i(1)		
	i(2)										48i(2)		
	i(3)										48i(3)		
i	(Rows can be added as required) Total [48i(1)+48i(2)+48i(3)]								48i				
ii	Others (more than Rs. 1 lakh) where PAN/ Aadhaar No. is not available (provide name and complete address)								48ii				
iii	Others (amounts less than Rs. 1 lakh)								48iii				
iv	Total Bad Debt (48i + 48ii + 48iii)								48iv				
49 Provision for bad and doubtful debts										49			
50 Other provisions										50			
51 Profit before interest, depreciation and taxes [15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46 + 47iii + 48iv + 49 + 50)]										51			
52 Interest													
i	Paid outside India, or paid in India to a non-resident other than a company or to a foreign company								i				
ii	To others								ii				
iii	Total (i+ii)								52iii				
53 Depreciation and amortisation										53			
54 Net profit before taxes (51 – 52iii – 53)										54			
55 Provision for current tax										55			
56 Provision for Deferred Tax										56			
57 Profit after tax (54 – 55 – 56)										57			
58 Balance brought forward from previous year										58			
59 Amount available for appropriation (57 + 58)										59			
60 Transferred to reserves and surplus										60			
61 Balance carried to balance sheet in proprietor's account (59 – 60)										61			

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

NO ACCOUNT CASE	65 IF REGULAR BOOKS OF ACCOUNT OF BUSINESS OR PROFESSION ARE NOT MAINTAINED, furnish the following information for previous year 2022-23 in respect of business or profession -				
	(i) For assessee carrying on Business				
	a	Gross receipts (a1 + a2)		ia	
		1	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system or other prescribed electronic modes received before specified date	a1	
		2	Any other mode	a2	
	b	Gross profit		ib	
	c	Expenses		ic	
	d	Net profit			65i
	(ii) For assessee carrying on Profession				
	a	Gross receipts (a1 + a2)		ia	
		1	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system or other prescribed electronic modes received before specified date	a1	
		2	Any other mode	a2	
	b	Gross profit		iib	
	c	Expenses		iic	
	d	Net profit			65ii
(iii) Total profit (65i + 65ii)				65iii	
66 i	Turnover from speculative activity			66i	
ii	Gross Profit			66ii	
iii	Expenditure, if any			66iii	
iv	Net income from speculative activity (66ii-- 66iii)			66iv	

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

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

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

	f	Any other disallowance	9f		
	g	Total amount disallowable under section 40A		9g	
10		Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year			
	a	Any sum in the nature of tax, duty, cess or fee under any law	10a		
	b	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	10b		
	c	Any sum payable to an employee as bonus or commission for services rendered	10c		
	d	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	10d		
	da	Any sum payable as interest on any loan or borrowing from a deposit taking non-banking financial company or systemically important non-deposit taking non-banking financial company	10d		
	e	Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	10e		
	f	Any sum payable towards leave encashment	10f		
	g	Any sum payable to the Indian Railways for the use of railway assets	10g		
	h	Total amount allowable under section 43B (total of 10a to 10g)		10h	
11		Any amount debited to profit and loss account of the previous year but disallowable under section 43B			
	a	Any sum in the nature of tax, duty, cess or fee under any law	11a		
	b	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	11b		
	c	Any sum payable to an employee as bonus or commission for services rendered	11c		
	d	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	11d		
	da	Any sum payable as interest on any loan or borrowing from a deposit taking non-banking financial company or systemically important non-deposit taking non-banking financial company, in accordance with the terms and conditions of the agreement governing such loan or borrowing	11d		
	e	Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	11e		
	f	Any sum payable towards leave encashment	11f		
	g	Any sum payable to the Indian Railways for the use of railway assets	11g		
	h	Total amount disallowable under Section 43B(total of 11a to 11g)		11h	
12		Amount of credit outstanding in the accounts in respect of			
	a	Union Excise Duty	12a		
	b	Service tax	12b		

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

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

SCHEDULES TO THE RETURN FORM (FILL AS APPLICABLE)

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

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

Schedule BP		Computation of income from business or profession				
INCOME FROM BUSINESS OR PROFESSION	A	From business or profession other than speculative business and specified business				
	1	Profit before tax as per profit and loss account (item 54, 62(ii), 63(ii), 64(iv), 65(iii) & 66(iv) of Part A-P&L)	1			
	2a	Net profit or loss from speculative business included in 1 (enter –ve sign in case of loss) [Sl. No. 66iv of Schedule P and L]	2a			
	2b	Net profit or Loss from Specified Business u/s 35AD included in 1 (enter –ve sign in case of loss)	2b			
	3	Income/ receipts credited to profit and loss account considered under other heads of income or chargeable u/s 115BBF or chargeable u/s 115BBG or chargeable u/s 115BBH	a	House property	3a	
			b	Capital gains	3b	
			c	Other sources	3c	
			ci	Dividend income	3ci	
			cii	Other than dividend income	3cii	
			d	u/s 115BBF	3d	
	e	u/s 115BBG	3e			
	f	u/s 115BBH (net of Cost of Acquisition, if any)	3f	(Item No. A of Schedule VDA)		
	4a	Profit or loss included in 1, which is referred to in section 44AD/ 44ADA/ 44AE/ 44B/ 44BB/ 44BBA / 44DA/ First schedule of Income-tax Act (other than profit from life insurance business referred to in section 115B) (Dropdown to be provided)	4a			
4b	Profit and gains from life insurance business referred to in section 115B	4b				
4c	Profit from activities covered under rules 7, 7A, 7B(1), 7B(1A) and 8 (Dropdown to be provided)	4c				

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

21	Deemed income under section 32AC/ 32AD/ 33AB/ 33ABA/35ABA/35ABB/ 35AC/ 40A(3A)/ 33AC/ 72A/ 80HHD/ 80-IA	21		
22	Deemed income under section 43CA	22		
23	Any other item of addition under section 28 to 44DB	23		
24	Any other income not included in profit and loss account/any other expense not allowable (including income from salary, commission, bonus and interest from firms in which assessee is a partner)	24		
25	Increase in profit or decrease in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3a + 4d of Part A- OI)	25		
26	Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23+24+25)	26		
27	Deduction allowable under section 32(1)(iii)	27		
28	Amount of deduction under section 35 or 35CCC or 35CCD in excess of the amount debited to profit and loss account (item x(4) of Schedule ESR) (if amount deductible under section 35 or 35CCC or 35CCD is lower than amount debited to P&L account, it will go to item 24)	28		
29	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year(8B of Part A-OI)	29		
30	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year(10h of Part A-OI)	30		
31	Any other amount allowable as deduction	31		
32	Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3b + 4e of Part A- OI)	32		
33	Total (27+28+29+30+31+32)	33		
34	Income (13+26-33)	34		
35	Profits and gains of business or profession deemed to be under -			
i	Section 44AD [62(ii) of schedule]	35i		
ii	Section 44ADA [63(ii) of schedule]	35ii		
iii	Section 44AE [64(iv) of schedule]	35iii		
iv	Section 44B	35iv		
v	Section 44BB	35v		
vi	Section 44BBA	35vi		
vii	Section 44DA	35 vii	(item 4 of Form 3CE)	
viii	First Schedule of Income-tax Act (other than 115B)	35viii		
ix	Total (35i to 35viii)	35 ix		
36	Net profit or loss from business or profession other than speculative and specified business (34 + 35 ix)	36		
37	Net Profit or loss from business or profession other than speculative business and specified business after applying rules 7A, 7B or 8, if applicable (If rule 7A, 7B or 8 is not applicable, enter same figure as in 36) (If loss take the figure to 2i of item E) (37a+ 37b + 37c + 37d + 37e + 37f)	A37		

	a	Income chargeable under rule 7	37a		
	b	Deemed income chargeable under rule 7A	37b		
	c	Deemed income chargeable under rule 7B(1)	37c		
	d	Deemed income chargeable under rule 7B(1A)	37d		
	e	Deemed income chargeable under rule 8	37e		
	f	Income other than rules 7A, 7B and rule 8 (Item No. 36)	37f		
38		Balance of income deemed to be from agriculture, after applying rule 7, 7A, 7B(1), 7B(1A) and rule 8 for the purpose of aggregation of income as per Finance Act [4c-(37a+37b+37c+37d+37e)]		38	
B	Computation of income from speculative business				
39	Net profit or loss from speculative business as per profit or loss account			39	
40	Additions in accordance with section 28 to 44DB			40	
41	Deductions in accordance with section 28 to 44DB			41	
42	Income from speculative business (if loss, take the figure to 6xvi of schedule CFL)			B42	
C	Computation of income from specified business under section 35AD				
43	Net profit or loss from specified business as per profit or loss account			43	
44	Additions in accordance with section 28 to 44DB			44	
45	Deductions in accordance with section 28 to 44DB (other than deduction under section,- (i) 35AD, (ii) 32 or 35 on which deduction u/s 35AD is claimed)			45	
46	Profit or loss from specified business 43+44-45)			46	
47	Deductions in accordance with section 35AD(1)			47	
48	Income from Specified Business (46-47) (if loss, take the figure to 7xv i of schedule CFL)			48	
49	Relevant clause of sub-section (5) of section 35AD which covers the specified business (to be selected from drop down menu)			C49	
D	Income chargeable under the head 'Profits and gains from business or profession' (A37+B42+C48)				D
E	Intra-head set off of business loss of current year				
	Sl.	Type of Business income	Income of current year (Fill this column only if figure is zero or positive)	Business loss set off	Business income remaining after set off
			(1)	(2)	(3) = (1) - (2)
	i	Loss to be set off (Fill this row only if figure is negative)		(A37)	
	ii	Income from speculative business	(B42)		
	iii	Income from specified business	(C48)		
	iv	Income from life insurance business under section 115B	(4b)		
	v	Total loss set off (ii + iii+iv)			
	v	Loss remaining after set off (i - v)			

Schedule DPM		Depreciation on Plant and Machinery (Other than assets on which full capital expenditure is allowable as deduction under any other section)				
DEPRECIATION ON PLANT AND MACHINERY	1	Block of assets	Plant and machinery			
	2	Rate (%)	15	30	40	45
			(i)	(ii)	(iii)	(iv)
	3	Written down value on the first day of previous year				
	4	Additions for a period of 180 days or more in the previous year				
	5	Consideration or other realisation during the previous year out of 3 or 4				
	6	Amount on which depreciation at full rate to be allowed (3+4 - 5) (enter 0, if result is negative)				
	7	Additions for a period of less than 180 days in the previous year				
	8	Consideration or other realizations during the year out of 7				
	9	Amount on which depreciation at half rate to be allowed (7 - 8) (enter 0, if result is negative)				
	10	Depreciation on 6 at full rate				
	11	Depreciation on 9 at half rate				
	12	Additional depreciation, if any, on 4				
	13	Additional depreciation, if any, on 7				
	14	Additional depreciation relating to immediately preceding year' on asset put to use for less than 180 days				
	15	Total depreciation* (10+11+12+13+14)				
	16	Depreciation disallowed under section 38(2) (out of column 15)				
	17	Net aggregate depreciation (15-16)				
	18	Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. (out of column 17)				
	19	Expenditure incurred in connection with transfer of asset/ assets				
	20	Capital gains/ loss under section 50* (5 + 8 - 3-4 -7 - 19) (enter negative only if block ceases to exist)				
21	Written down value on the last day of previous year* (6+ 9 -15) (enter 0 if result is negative)					

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

Schedule DEP Summary of depreciation on assets (Other than assets on which full capital expenditure is allowable as deduction under any other section)

SUMMARY OF DEPRECIATION ON ASSETS	1	Plant and machinery			
	a	Block entitled for depreciation @ 15 per cent (Schedule DPM – 17i or 18i as applicable)	1a		
	b	Block entitled for depreciation @ 30 per cent (Schedule DPM – 17ii or 18ii as applicable)	1b		
	c	Block entitled for depreciation @ 40 per cent (Schedule DPM – 17iii or 18iii as applicable)	1c		
	d	Block entitled for depreciation @ 45 per cent (Schedule DPM – 17iv or 18iv as applicable)			
	e	Total depreciation on plant and machinery (1a + 1b + 1c +1d)	1d		

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

Schedule DCG Deemed Capital Gains on sale of depreciable assets

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

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

Sl No	Expenditure of the nature referred to in section	Amount, if any, debited to profit and loss account	Amount of deduction allowable	Amount of deduction in excess of the amount debited to profit and loss account
(1)	(2)	(3)	(4) = (3) – (2)	
i	35(1)(i)			
ii	35(1)(ii)			
iii	35(1)(ia)			
iv	35(1)(iii)			
v	35(1)(iv)			

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

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

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

	Sl.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired/constructed		Amount not used for new asset or remained unutilised in Capital gains account (X)							
				Year in which asset acquired/constructed	Amount 349 utilized out of Capital Gains account								
	i	2019-20	54D/54G/54GA										
	b	Amount deemed to be Short-term capital gains u/s 54D/54G/54GA, other than at 'a'											
	c	Amount deemed to be Short-term capital gains as per section 45(4) read with section 9B of the Act											
		Amount deemed to be Short-term capital gains (Xi + b+c)								A7			
	8	Pass Through Income/Loss in the nature of Short Term Capital Gain, (Fill up schedule PTI) (A8a+ A8b + A8c)								A8			
	a	Pass Through Income/Loss in the nature of Short-Term Capital Gain, chargeable @ 15%						A8a					
	b	Pass Through Income/Loss in the nature of Short-Term Capital Gain, chargeable @ 30%						A8b					
	c	Pass Through Income/Loss in the nature of Short-Term Capital Gain, chargeable at applicable rates						A8c					
	9	Amount of STCG included in A1 – A8 but not chargeable to tax or chargeable at special rates in India as per DTAA											
	Sl. No.	Amount of income	Item No. A1 to A8 above in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether obtained (Y/N)	TRC	Section of I.T. Act	Rate as per I.T. Act	Applicable rate (6) or (9)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)			
	I												
	II												
	a	Total amount of STCG not chargeable to tax in India as per DTAA									A9a		
	b	Total amount of STCG chargeable to tax at special rates in India as per DTAA									A9b		
	10	Total Short-term Capital Gain (A1e+ A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7 + A8-A9a)									A10		
	B	Long-term capital gain (LTCG) (Sub-items 6, 7 & 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								
Long-term Capital Gains	a	i	Full value of consideration received/receivable				ai						
		ii	Value of property as per stamp valuation authority				aii						
		iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (aii)]				aiii						
	b	Deductions under section 48											
		i	Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB of the Rules				bi						
		ii	Cost of acquisition				bii						
		iii	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				biii						
		iv	Total (bi+bi+bii +biii)				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-IA or is quoted by buyer in the documents. In case of more than one buyer, please indicate the respective percentage share and amount.			
2	From slump sale				
a	i	Fair market value as per rule 11UAE(2)	2ai		
	ii	Fair market value as per rule 11UAE(3)	2aii		
	iii	Full value of consideration (higher of ai or aii)	2aiii		
	b	Net worth of the under taking or division	2b		
	c	Balance (2aiii – 2b)	2c		
d	Deduction u/s 54EC		2d		
e	Long-term capital gains from slump sale (2c-2d)			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		Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB	bi		
	ii	Cost of acquisition without indexation	bii		
	iii	Cost of improvement without indexation	biii		
	iv	Expenditure wholly and exclusively in connection with transfer	Biv		
	v	Total (bi + bii +biii+biv)	bv		
c	LTCG on bonds or debenture – (3a-bv)			B3c	
4	From sale of listed securities (other than a unit) or zero coupon bonds where proviso under section 112(1) is applicable				
a	Full value of consideration		4a		
b	Deductions under section 48				
i		Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB	bi		
	ii	Cost of acquisition without indexation	bii		
	iii	Cost of improvement without indexation	biii		
	iv	Expenditure wholly and exclusively in connection with transfer	Biiv		
	v	Total (bi + bii +biii+biv)	bv		
c	Long-Term Capital Gains on assets at B4 (4a – bv)			4c	
5	From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A				
	Long-term Capital Gains on sale of capital assets at B5(Column 14 of schedule 112A)			B5	
6	For NON-RESIDENTS- from sale of shares or debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)				
	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 FII as referred to in sec. 115AD				
a	i	In case securities sold include shares of a company other than quoted shares, enter the following details			
		a	Full value of consideration received/receivable in respect of unquoted shares	ia	
		b	Fair market value of unquoted shares determined in the prescribed manner	ib	
	c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic		
	ii	Full value of consideration in respect of securities other than unquoted shares	aii		
	iii	Total (ic + ii)	aiii		
	b	Deductions under section 48			
	i		Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB of the Rules	bi	
		ii	Cost of acquisition without indexation	bii	
		iii	Cost of improvement without indexation	biii	
iv		Expenditure wholly and exclusively in connection with transfer	biiv		
v		Total (bi + bii +biii+biv)	bv		
c	Long-term Capital Gains on assets at 7 above in case of NON-RESIDENT (aiii-bv)			B7c	
8	For NON-RESIDENTS - From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A				
	Long-term Capital Gains on sale of capital assets at B8 (Column 14 of 115AD(1)(b)(iii) proviso)			B8	
9	From sale of assets where B1 to B8 above are not applicable				
a	i	In case assets sold include shares of a company other than quoted shares, enter the following details			

			a	Full value of consideration received/receivable in respect of unquoted shares	ia						
			b	Fair market value of unquoted shares determined in the prescribed manner	ib						
			c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic						
			ii	Full value of consideration in respect of assets other than unquoted shares	aii						
			iii	Total (ic + ii)	aiii						
			b	Deductions under section 48							
			i	Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB	bi						
			ii	Cost of acquisition with indexation	bii						
			iii	Cost of improvement with indexation	biii						
			iv	Expenditure wholly and exclusively in connection with transfer	biiv						
			v	Total (bi + bii +biii+biv)	bv						
			c	Balance (aiii – bv)	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 unutilised capital gain on asset transferred during the previous year shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below							
	S.no	Previous year in which asset transferred	Section under which deduction claimed in	New asset acquired/constructed	Year in which asset acquired/constructed	Amount utilised out of Capital Gains account	Amount not used for new asset or remained unutilised in Capital Gains account (X)				
	i	2019-20	54D//54G/54GA								
			b	Amount deemed to be long-term capital gains, other than at 'a'							
			c	Amount deemed to be Long-term capital gains as per Section 45(4) read with Section 9B of the Act						10c	
				Amount deemed to be long-term capital gains (Xi + b+c)						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 obtained (Y/N)	TRC	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)	
			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							
			I	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					

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

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

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

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

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

F Information about accrual/receipt of capital gain

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

2	Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e related to sl. no. 1)				2	
	a	Income by way of winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB	2a			
	b	Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)	2b			
	i	(i) Cash credits u/s 68	bi			
	ii	(ii) Unexplained investments u/s 69	bii			
	iii	(iii) Unexplained money etc. u/s 69A	biii			
	iv	(iv) Undisclosed investments etc. u/s 69B	biv			
	v	(v) Unexplained expenditure etc. u/s 69C	bv			
	vi	(vi) Amount borrowed or repaid on hundi u/s 69D	bvi			
	c	Any other income chargeable at special rate (total of ci to cxix)	2c			
	i	Dividends received by non-resident (not being a company) or 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			
	vi	Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab)	cvi			
	vii	Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)	cvi			
	viii	Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii)	cviii			
	ix	Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b) (A) & 115A(1)(b)(B)	cix			
	x	Income by way of interest from bonds purchased in foreign currency by non-residents - chargeable u/s 115AC	cx			
	xi	Income by way of dividend from GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC	cxii			
	xii	Income (other than dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)	cxii			
	xiii	Income by way of interest received by an FII on bonds or Government securities referred to in section 194LD - chargeable as per proviso to section 115AD(1)(i)	cxiii			
	xiv	Income received by non-residents sportsmen or sports associations chargeable u/s 115BBA	cxiv			

		xv	Anonymous Donations in certain cases chargeable u/s 115BBC	cxv									
		xvi	Income by way of royalty from patent developed and registered in India - chargeable u/s 115BBF	cxvi									
		xvii	Income by way of transfer of carbon credits - chargeable u/s 115BBG	cxvii									
		xviii	Investment Income of a Non-Resident Indian chargeable u/s 115E	cxviii									
		xix	115AB(1)(a) - Income in respect of units - offshore fund	cxix									
		xx	Income being dividend received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)	cxx									
		xxi	Income being dividend received by a specified fund in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)	cxxi									
		xxii	Income (other than dividend) received by a specified fund in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)	cxxii									
		d	Pass through income in the nature of income from other sources chargeable at special rates (drop down to be provided)									2d	
		e	Amount included in 1 and 2 above, which is chargeable at special rates in India as per DTAA (total of column (2) of table below)									2e	
			Sl. No.	Amount income	Item No. 1a, 1b to 1d to No. 2a to 2d in which included	Country name and Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained if (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate [lower of (6) or (9)]	
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
			I										
			II										
3			Deductions under section 57 (other than those relating to income chargeable at special rates under 2a, 2b, 2c, 2d and 2e)										
			A Expenses / Deductions other than "C"					3a					
			B Depreciation (available only if income offered in 1c)					3b					
			C Interest expenditure on dividend u/s 57(i) (available only if income offered in 1a)					3c					
			Ci Eligible Interest expenditure u/s 57(i) - computed value					3ci					
			d Total					3d					
4			Amounts not deductible u/s 58									4	
5			Profits chargeable to tax u/s 59									5	
6			Net Income from other sources 1(after reducing income related to DTAA portion)-3+4+5 (If negative take the figure to 4i of schedule CYLA)									6	
7			Income from other sources (other than from owning and maintaining race horses) (2 + 6) (enter 6 as nil, if negative)									7	
8			Income from the activity of owning race horses										
		a	Receipts					8a					
		b	Deductions under section 57 in relation to receipts at 8a only					8b					

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

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

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

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

Sl. No.	Assessment Year	Date of Filing (DD/MM/YYYY)	House property loss	Loss from business other than loss from speculative business and specified business			Loss from speculative business	Loss from specified business	Loss from life insurance business u/s 115B	Short-term capital loss	Long-term Capital loss	Loss from owning and maintaining race horses
				Brought forward business loss	Amount as adjusted on account of opting for taxation under section 115BAD	Brought forward Business loss available for set off during the year						
1	2	3	4	5a	5b	5c=5a-5b	6	7	8	8	9	10
i	2010-11											
ii	2011-12											
iii	2012-13											
iv	2013-14											
v	2014-15											
vi	2015-16											
vii	2016-17											
viii	2017-18											
ix	2018-19											
x	2019-20											
xi	2020-21											
xii	2021-22											
xiii	2022-23											
xiv	Total of earlier year losses b/f											
xv	Adjustment of above losses in Schedule BFLA		(2i of Schedule BFLA)			(2ii of Schedule BFLA)	(2iv of Schedule BFLA)	(2v of Schedule BFLA)	(2iii of schedule BFLA)			(2xiii of Schedule BFLA)

CARRY FORWARD OF LOSS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Schedule AMT		Computation of Alternate Minimum Tax payable under section 115JC					
TOTAL DEDUCTIONS	1	Total Income as per item 13 of PART-B-TI				1	
	2	Adjustment as per section 115JC(2)					
		a	Deduction Claimed under any section included in Chapter VI-A under the heading "C.—Deductions in respect of certain incomes"		2a		
		b	Deduction Claimed u/s 10AA		2b		
		c	Deduction claimed u/s 35AD as reduced by the amount of depreciation on assets on which such deduction is claimed				
		d	Total Adjustment (2a+ 2b+ 2c)		2d		
	3	Adjusted Total Income under section 115JC(1) (1+2d)				3	
		a	Adjusted Total Income u/s 115JC from units located in IFSC, if any				
		b	Adjusted Total Income u/s 115JC from other Units (3-3a)				
	4	Tax payable under section 115JC(1) [(9% of (3a)+ 18.5% or 15% of (3b) as applicable)]/ (In the case of AOP, BOI, AJP this is applicable if 3 is greater than Rs. 20 lakhs)				4	

Schedule AMTC		Computation of tax credit under section 115JD			
1	Tax under section 115JC in assessment year 2023-24 (1d of Part-B-TTI)				1
2	Tax under other provisions of the Act in assessment year 2023-24 (2g of Part-B-TTI)				2
3	Amount of tax against which credit is available [enter (2 – 1) if 2 is greater than 1, otherwise enter 0]				3
4	Utilisation of AMT credit Available (Sum of AMT credit utilised during the current year is subject to maximum of amount mentioned in 3 above and cannot exceed the sum of AMT Credit Brought Forward)				
	S.No	Assessment Year (AY)	AMT Credit	AMT Credit Utilised during the Current Assessment Year	Balance AMT Credit Carried Forward
		(A)			

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

Schedule SI

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

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

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

Schedule EI		Details of Exempt Income (Income not to be included in Total Income or not chargeable to tax)			
EXEMPT INCOMES	1	Interest income			1
	2	i	Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules)	i	
		ii	Expenditure incurred on agriculture	ii	
		iii	Unabsorbed agricultural loss of previous eight assessment years	iii	
		iv	Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 (from Sl. No. 38 of Sch. BP)	iv	

	v	Net Agricultural income for the year (i – ii – iii + iv) (enter nil if loss)			2			
	vi	In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details (Fill up details separately for each agricultural land)						
	a	Name of district along with pin code in which agricultural land is located						
	b	Measurement of agricultural land in Acre						
	c	Whether the agricultural land is owned or held on lease (drop down to be provided)						
	d	Whether the agricultural land is irrigated or rain-fed (drop down to be provided)						
3	Other exempt income (please specify) (3a+3b)			3				
	a	Income u/s 10(23FB) or 10(23FBA) or 10 (23FC) or 10(23FCA) or 10(23FE) or 10(23FF) or 10(4D) (Please provide details of Acknowledgement Number and Date of Form Filed if 10(23FF) and 10(4D) is claimed) Add row option and drop down to be provided in utility for each section separately			3a			
	b	Any other Income (Specify nature) – Add row option with free text to enter the nature of income to be provided in utility			3b			
4	Income not chargeable to tax as per DTAA							
	Sl. No.	Amount of income	Nature of income	Country name & Code	Article of DTAA	Head of Income	Whether obtained (Y/N)	TRC
	I							
	II							
	III	Total Income from DTAA not chargeable to tax			4			
5	Pass through income not chargeable to tax (Schedule PTI)			5				
6	Total (1+2+3+4+5)			6				

Schedule PTI		Pass Through Income details from business trust or investment fund as per section 115UA, 115UB								
Sl.	Investment entity covered by section 115UA/115UB	Name of business trust/ investment fund	PAN of the business trust/ investment fund	Sl.	Head of income	Current year income	Share of current year loss distributed by Investment fund	Net Income/Loss 9=7-8	TDS on such amount, if any	
										(1)
PASS THROUGH INCOME	1.			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	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				

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

Schedule- TPSA		Details of Tax on secondary adjustments as per section 92CE(2A) as per the schedule provided in e-filing utility						
TAX ON SECONDARY ADJUSTMENTS AS PER SECTION 92CE(2A)	1	Amount of primary adjustments on which option u/s 92CE(2A) is exercised & such excess money has not been repatriated within the prescribed time (please indicate the total of adjustments made in respect of all the AYs)						
	2	a	Additional Income tax payable @ 18% on above					
		b	Surcharge @ 12% on "a"					
		c	Health & Education cess on (a+b)					
		d	Total Additional tax payable (a+b+c)					
	3	Taxes paid						
	4	Net tax payable (2d-3)						
	5	Date(s) of deposit of tax on secondary adjustments as per section 92CE(2A)	Date 1 (DD/MM/YYYY)	Date 2 (DD/MM/YYYY)	Date 3 (DD/MM/YYYY)	Date 4 (DD/MM/YYYY)	Date 5 (DD/MM/YYYY)	Date 6 (DD/MM/YYYY)
	6	Name of Bank and Branch						
	7	BSR Code						
8	Serial number of challan							
9	Amount deposited							

D Details of any other Capital Asset held (including any beneficial interest) at any time during the calendar year ending on 31 st day of December, 2022												
Sl No	Country Name and code	Zip Code	Nature of Asset	Ownership- Direct/ Beneficial owner/ Beneficiary	Date of acquisition	Total Investment (at cost) (in rupees)	Income derived from the asset	Nature of Income	Income taxable and offered in this return			
									Amount	Schedule where offered	Item number of schedule	
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(i)												
(ii)												
E Details of account(s) in which you have signing authority held (including any beneficial interest) at any time calendar year ending on 31 st day of December, 2022 and which has not been included in A to D above.												
Sl No	Name of the Institution in which the account is held	Address of the Institution	Zip Code	Name of the account holder	Account Number	Peak Balance/ Investment during the year (in rupees)	Whether income accrued 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)	(2)	(3a)	(3b)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(i)												
(ii)												
F Details of trusts, created under the laws of a country outside India, in which you are a trustee, beneficiary or settlor												
Sl No	Country Name and code	Zip Code	Name and address of the trust	Name and address of trustees	Name and address of Settlor	Name and address of Beneficiaries	Date since position held	Whether income derived is taxable in your hands?	If (8) is yes, Income derived from the trust	If (8) 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)	(10)	(11)	(12)
(i)												
(ii)												
G Details of any other income derived from any source outside India which is not included in,- (i) items A to F above and, (ii) income under the head business or profession												
Sl No	Country Name and code	Zip Code	Name and address of the person from whom derived	Income derived	Nature of income	Whether taxable in your hands?	If (6) is yes, Income offered in this return					
							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 GST INFORMATION REGARDING TURNOVER/GROSS RECEIPT REPORTED FOR GST			
DETAILS OF GST	Sl. No.	GSTIN No(s).	Annual value of outward supplies as per the GST return(s) filed
	(1)	(2)	(3)

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

PART-B

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

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

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

	a	Section 90/90A (2 of Schedule TR)	6a		
	b	Section 91(3 of Schedule TR)	6b		
	c	Total (6a + 6b)			6c
	7	Net tax liability (5 – 6c) (enter zero, if negative)			7
	8	Interest and fee payable			
	a	Interest for default in furnishing the return (section 234A)	8a		
	b	Interest for default in payment of advance tax (section 234B)	8b		
	c	Interest for deferment of advance tax (section 234C)	8c		
	d	Fee for default in furnishing return of income (section 234F)	8d		
	e	Total Interest and Fee Payable (8a+8b+8c+8d)			8e
9	Aggregate liability (7 + 8e)			9	
TAXES PAID AND BANK DETAILS	10	Taxes Paid			
	a	Advance Tax (from column 5 of 115A)	10a		
	b	TDS (total of column 9 of 15B)	10b		
	c	TCS (total of column 7 of 15C)	10c		
	d	Self-Assessment Tax (from column 5 of 15A)	10d		
	e	Total Taxes Paid (10a+10b+10c+10d)			10e
11	Amount payable (Enter if 9 is greater than 10e, else enter 0)			11	
12	Refund (If 10e is greater than 9) (refund, if any, will be directly credited into the bank account)			12	
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 in which you prefer to get your refund credited, if any (tick one account <input checked="" type="checkbox"/>)
	I				
	II				
	Note: 1) All bank accounts held at any time is to be reported, except dormant A/c. 2) Minimum one account should be selected for refund credit Rows can be added as required				
	(b) Non-residents, who are claiming income-tax refund and not having bank account in India may, at their option, furnish the details of one foreign bank account:				
	Sl. No.	SWIFT Code	Name of the Bank	Country of Location	IBAN
	Rows can be added as required				
14	Do you at any time during the previous year,- (i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or (ii) have signing authority in any account located outside India; or (iii) have income from any source outside India? [applicable only in case of a resident] [Ensure Schedule FA is filled up if the answer is Yes]			<input type="checkbox"/> Yes <input type="checkbox"/> No	

15 TAX PAYMENTS									
A Details of payments of Advance Tax and Self-Assessment Tax									
ADVANCE/ SELF ASSESSMENT TAX	Sl No	BSR Code	Date of Deposit (DD/MM/YYYY)	Serial Number of Challan	Amount (Rs)				
	(1)	(2)	(3)	(4)	(5)				
	i								
	ii								
	iii								
NOTE ▶ Enter the totals of Advance tax and Self-Assessment tax in Sl No. 10a & 10d of Part B-TTI									

B Details of Tax Deducted at Source (TDS) on Income [As per Form No. 16 A issued or Form No. 16B/16C/16D furnished by Deductor(s)]																
SI No	TDS credit relating to self /other person [other person as per rule 37BA(2)]	PAN/Aadhaar No. of Other Person (if TDS credit related to other person)	TAN of the Deductor/ PAN/Aadhaar No. of Tenant/ Buyer	Unclaimed TDS brought forward (b/f)		TDS of the current Financial Year (TDS deducted during the FY 2022-23)		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 Receipt/ withdrawals offered		TDS credit being carried forward			
				Fin. Year in which deducted	TDS b/f	Deducted in own hands	Deducted in the hands of or any other person as per rule 37BA(2) (if applicable)	Claimed in own hands	Claimed in the hands of or 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 No.		
I																
NOTE ▶ Please enter total of column 9 in 10b of Part B-TTI																

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

VERIFICATION

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

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

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

Date	Place		Sign here →
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FORM No.	ITR-6	INDIAN INCOME TAX RETURN [For Companies other than companies claiming exemption under section 11] (See rule 12) (Please refer instructions)	Assessment Year			
			2	0	23	- 24

Part A-GEN		GENERAL		
PERSONAL INFORMATION	(A1) Name		(A2) PAN	
	(A3) Is there any change in the company's name? If yes, please furnish the old name		(A4) Corporate Identity Number (CIN) issued by MCA	
	(A8) Flat/Door/Block No	(A9) Name of Premises/Building/Village	(A5) Date of incorporation (DD/MM/YYYY)	(A6) Date of commencement of business (DD/MM/YYYY)
	(A10) Road/Street/Post Office	(A11) Area/Locality	(A7) Type of company (Tick any one) <input checked="" type="checkbox"/>	
	(A12) Town/City/District	(A13) State	(A14) Pin code/Zip code	If a public company write 6, and if private company write 7 (as defined in section 3 of The Companies Act)
		(A15) Country		
	(A16) Office Phone Number with STD code/ Mobile No. 1	(A17) Mobile No. 2	(A18) E-mail Address-1	
	E-mail Address-2			
	FILING STATUS	(A19) (i) Filed u/s (Tick)[Please see instruction]	<input type="checkbox"/> 139(1)- On or Before due date, <input type="checkbox"/> 139(4)- After due date, <input type="checkbox"/> 139(5)- Revised Return, <input type="checkbox"/> 92CD-Modified return, <input type="checkbox"/> 119(2)(b)- after condonation of delay, <input type="checkbox"/> 170A- After order by the tribunal or court	
		(ii) Or filed in response to notice u/s	<input type="checkbox"/> 139(9), <input type="checkbox"/> 142(1), <input type="checkbox"/> 148, 153C	
(b) If revised/ defective/Modified, then enter Receipt No and Date of filing original return (DD/MM/YYYY)		____/____/____		
(c) If filed, in response to notice u/s 139(9)/142(1)/148/153C or order u/s 119(2)(b) or order referred to in section 170A , enter Unique Number /Document Identification Number and date of such notice/order, or if filed u/s 92CD enter date of advance pricing agreement		/ /		
(d) Residential Status (Tick) <input checked="" type="checkbox"/> Resident <input type="checkbox"/> Non-Resident				
(e) Have you opted for taxation under section 115BA/115BAA/115BAB ? (drop down to be provided in e-filing utility) (applicable on Domestic Company) If yes, please furnish the AY in which said option is exercised for the first time along with date of filing of relevant form (10-IB/ 10-IC/ 10-ID) & acknowledgment number. If no, whether you are choosing to opt for taxation under section 115BA/115BAA/115BAB this year? (drop down to be provided in e-filing utility) Please provide the date of filing of relevant form (10-IB/10-IC/10-ID) & acknowledgment number.				
(f) Whether total turnover/ gross receipts in the previous year 2020-2021 exceeds 400 crore rupees? (Yes/No) (applicable for Domestic Company)				
(g) Whether assessee is a resident of a country or specified territory with which India has an agreement referred to in sec 90 (1) or Central Government has adopted any agreement under sec 90A(1)?				
(h) In the case of non-resident, is there a Permanent Establishment (PE) in India (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				

	(i)	In the case of non-resident, is there a Significant Economic Presence (SEP) in India (Tick) <input type="radio"/> Yes <input type="radio"/> No please provide details of (a) aggregate of payments arising from the transaction or transactions during the previous year as referred in Explanation 2A(a) to Section 9(1)(i); (b) number of users in India as referred in Explanation 2A(b) to Section 9(1)(i).		
	(j)	Whether assessee is required to seek registration under any law for the time being in force relating to companies? If yes, please provide details.		
AUDIT INFORMATION		Act under which registration required		
		Date of Registration	(DD/MM/YYYY)	Registration Number
	(k)	Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015 (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No		
	(l)	Whether assessee has a unit located in an International Financial Services Centre and derives income solely in convertible foreign exchange? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No		
	(m)	Whether the assessee company is under liquidation (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No		
	(n)	Whether you are an FII / FPI? Yes/No If yes, please provide SEBI Regn. No.		
	(o)	Whether the company is a producer company as defined in Sec.581A of Companies Act, 1956? <input type="checkbox"/> Yes <input type="checkbox"/> No		
	(p)	Whether this return is being filed by a representative assessee? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information -		
		(1)	Name of the representative assessee	
		(2)	Capacity of the Representative (drop down to be provided)	
		(3)	Address of the representative assessee	
		(4)	Permanent Account Number (PAN)/Aadhaar No. of the representative assessee	
	(q)	Whether you are recognised as start up by DPIIT		<input type="checkbox"/> Yes <input type="checkbox"/> No
		1	If yes, please provide start up recognition number allotted by the DPIIT	
		2	Whether certificate from inter-ministerial board for certification is received?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	3	If yes provide the certification number		
	4	Whether declaration in Form-2 in accordance with para 5 of DPIIT notification dated 19/02/2019 has been filed before filing of the return?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
	5	If yes, provide date of filing Form-2		
(a1)	Whether liable to maintain accounts as per section 44AA? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No			
(a2)	Whether assessee is declaring income only under section 44AE/ 44B/ 44BB/ 44BBA/ 44BBB/44D? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No			
(a2i)	If No, Whether during the year total sales/turnover/gross receipts of business is between 1 Crore Rupees but does not exceed 10 Crore Rupees? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No, turnover does not exceed 1 crore <input type="checkbox"/> No, turnover exceeds 10 crores			
(a2ii)	If (a2i) is Yes, whether aggregate of all amounts received, including amount received for sales, turnover or gross receipts or on capital account such as capital contribution, loans etc. during the previous year, in cash & non-a/c payee cheque/DD, does not exceed five per cent of said amount? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No			
(a2iii)	If (a2i) is Yes, whether aggregate of all payments made including amount incurred for expenditure or on capital account such as asset acquisition, repayment of loan etc., in cash & non-a/c payee cheque/DD, during the previous year does not exceed five per cent of the said payment (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No			
(b)	Whether liable for audit under section 44AB? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No (Note to Systems: For cases where a2i exceeds INR 10 crores, this should be an automatic Yes.)			
(c)	If (b) is Yes, whether the accounts have been audited by an accountant? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, furnish the following information below			

	(1)	Mention the date of furnishing of audit report (DD/MM/YYYY)			
	(2)	Name of the auditor signing the tax audit report			
	(3)	Membership No. of the auditor			
	(4)	Name of the auditor (proprietorship/ firm)			
	(5)	Proprietorship/firm registration number			
	(6)	Permanent Account Number (PAN/Aadhaar No.) of the auditor (proprietorship/ firm)			
	(7)	Date of audit report			
(di)	Are you liable for Audit u/s 92E? <input type="checkbox"/> Yes <input type="checkbox"/> No				
(dii)	If (di) is Yes, whether the accounts have been audited u/s. 92E?	<input type="checkbox"/> Yes <input type="checkbox"/> No	Date of furnishing audit report? DD/MM/YYYY		
(diii)	If liable to furnish other audit report under the Income-tax Act, mention whether have you furnished such report. If yes, please provide the details as under:) (Please see Instruction 5)				
	Sl. No.	Section Code	Date (DD/MM/YYYY)		
(e)	Mention the <u>Act, section</u> and date of furnishing the audit report under any Act other than the Income-tax Act				
	Act and section	(DD/MM/YY)	Act and section	(DD/MM/YY)	
HOLDING STATUS	(a)	Nature of company (select 1 if holding company, select 2 if a subsidiary company, select 3 if both, select 4 if any other)			
	(b)	If subsidiary company, mention the details of the Holding Company			
		PAN	Name of Holding Company	Address of Holding Company	Percentage of Shares held
	(c)	If holding company, mention the details of the subsidiary companies			
	PAN	Name of Subsidiary Company	Address of Subsidiary Company	Percentage of Shares held	
BUSINESS ORGANISATION	(a)	In case of amalgamating company, mention the details of amalgamated company			
		PAN	Name of Amalgamated Company	Address of Amalgamated Company	Date of Amalgamation
	(b)	In case of amalgamated company, mention the details of amalgamating company			
		PAN	Name of Amalgamating Company	Address of Amalgamating Company	Date of Amalgamation
	(c)	In case of demerged company, mention the details of resulting company			
		PAN	Name of Resulting Company	Address of Resulting Company	Date of Demerger
(d)	In case of resulting company, mention the details of demerged company				

	PAN	Name of Demerged Company	Address of Demerged Company		Date of Demerger	
KEY PERSONS	Particulars of Managing Director, Directors, Secretary and Principal officer(s) who have held the office during the previous year and the details of eligible person who is verifying the return.					
	S.No.	Name	Designation	Residential Address	PAN/Aadhaar No.	Director Identification Number (DIN) issued by MCA, in case of Director
SHAREHOLDERS INFORMATION	Particulars of persons who were beneficial owners of shares holding not less than 10% of the voting power at any time of the previous year					
	S.No.	Name and Address		Percentage of shares held	PAN (if allotted)	
OWNERSHIP INFORMATION	In case of unlisted company, particulars of natural persons who were the ultimate beneficial owners, directly or indirectly, of shares holding not less than 10% of the voting power at any time of the previous year					
	S.No.	Name	Address	Percentage of shares held	PAN/Aadhaar No. (if allotted)	
	In case of Foreign company, please furnish the details of immediate parent company.					
	S.No	Name	Address	Country of residence	PAN (if allotted)	Taxpayer's registration number or any unique identification number allotted in the country of residence
	In case of foreign company, please furnish the details of ultimate parent company					
S.No	Name	Address	Country of residence	PAN (if allotted)	Taxpayer's registration number or any unique identification number allotted in the country of residence	
NATURE OF COMPANY AND ITS BUSINESS	Nature of company				(Tick) <input checked="" type="checkbox"/>	
	1	Whether a public sector company as defined in section 2(36A) of the Income-tax Act			<input type="checkbox"/> Yes <input type="checkbox"/> No	
	2	Whether a company owned by the Reserve Bank of India			<input type="checkbox"/> Yes <input type="checkbox"/> No	
	3	Whether a company in which not less than forty percent of the shares are held (whether singly or taken together) by the Government or the Reserve Bank of India or a corporation owned by that Bank			<input type="checkbox"/> Yes <input type="checkbox"/> No	
	4	Whether a banking company as defined in clause (c) of section 5 of the Banking Regulation Act, 1949			<input type="checkbox"/> Yes <input type="checkbox"/> No	
	5	Whether a scheduled Bank being a bank included in the Second Schedule to the Reserve Bank of India Act, 1934			<input type="checkbox"/> Yes <input type="checkbox"/> No	

6	Whether a company registered with Insurance Regulatory and Development Authority (established under sub-section (1) of section 3 of the Insurance Regulatory and Development Authority Act, 1999)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
7	Whether a company being a non-banking Financial Institution	<input type="checkbox"/> Yes	<input type="checkbox"/> No
8	Whether the company is unlisted? If yes, please ensure to fill up the Schedule SH-1 and Schedule AL-1	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Nature of business or profession, if more than one business or profession indicate the three main activities/ products (Other than those declaring income under section 44AE)			
S.No.	Code [Please see instruction No.7(i)]	Description	
(i)			
(ii)			
(iii)			

Part A-BS		BALANCE SHEET AS ON 31 ST DAY OF MARCH, 2023 OR AS ON THE DATE OF AMALGAMATION			
EQUITY AND LIABILITIES	I	Equity and Liabilities			
	1	Shareholder's fund			
		A	Share capital		
			i	Authorised	Ai
			ii	Issued, Subscribed and fully Paid up	Aii
			iii	Subscribed but not fully paid	Aiii
			iv	Total (Aii + Aiii)	Aiv
		B	Reserves and Surplus		
			i	Capital Reserve	Bi
			ii	Capital Redemption Reserve	Bii
			iii	Securities Premium Reserve	Biii
			iv	Debenture Redemption Reserve	Biv
			v	Revaluation Reserve	Bv
			vi	Share options outstanding amount	Bvi
			vii	Other reserve (specify nature and amount)	
			a		viia
			b		viib
			c	Total (viia + viib)	Bvii
			viii	Surplus i.e. Balance in profit and loss account (<i>Debit balance to be shown as -ve figure</i>)	Bviii
			ix	Total (Bi + Bii + Biii + Biv + Bv + Bvi + Bvii + Bviii) (<i>Debit balance to be shown as -ve figure</i>)	Bix
		C	Money received against share warrants	1C	
		D	Total Shareholder's fund (Aiv + Bix + 1C)	1D	
	2	Share application money pending allotment			
		i	Pending for less than one year	i	
		ii	Pending for more than one year	ii	
		iii	Total (i + ii)	2	
	3	Non-current liabilities			
		A	Long-term borrowings		
		i	Bonds/ debentures		
		a	Foreign currency	ia	

	b	Rupee	ib		
	c	Total (ia + ib)			ic
ii	Term loans				
	a	Foreign currency	ia		
	b	Rupee loans			
	1	From Banks	b1		
	2	From others	b2		
	3	Total (b1 + b2)	b3		
	c	Total Term loans (ia + b3)			iic
iii	Deferred payment liabilities				iii
iv	Deposits from related parties (<i>see instructions</i>)				iv
v	Other deposits				v
vi	Loans and advances from related parties (<i>see instructions</i>)				vi
vii	Other loans and advances				vii
viii	Long-term maturities of finance lease obligations				viii
ix	Total Long-term borrowings (ic + iic + iii + iv + v + vi + vii + viii)				3A
B	Deferred tax liabilities (net)				3B
C	Other long-term liabilities				
	i	Trade payables	i		
	ii	Others	ii		
	iii	Total Other long-term liabilities (i + ii)			3C
D	Long-term provisions				
	i	Provision for employee benefits	i		
	ii	Others	ii		
	iii	Total (i + ii)			3D
E	Total Non-current liabilities (3A + 3B + 3C + 3D)				3E
4	Current liabilities				
A	Short-term borrowings				
	i	Loans repayable on demand			
	a	From Banks	ia		
	b	From Non-Banking Finance Companies	ib		
	c	From other financial institutions	ic		
	d	From others	id		
	e	Total Loans repayable on demand (ia + ib + ic + id)			ie
ii	Deposits from related parties (<i>see instructions</i>)				ii
iii	Loans and advances from related parties (<i>see instructions</i>)				iii
iv	Other loans and advances				iv
v	Other deposits				v
vi	Total Short-term borrowings (ie + ii + iii + iv + v)				4A
B	Trade payables				
	i	Outstanding for more than 1 year	i		
	ii	Others	ii		
	iii	Total Trade payables (i + ii)			4B
C	Other current liabilities				