



|       |  |   |
|-------|--|---|
| (ii)  | 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)  |
| (iii) | 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 |

**PART B GROSS TOTAL INCOME** Whole- Rupee( ₹) only

|  |  |  |     |    |      |  |
|--|--|--|-----|----|------|--|
| SALARY / PENSION   | B1   | Gross Salary (ia + ib + ic+id+ie)  |     |    | i    |  |
|  | 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)<br>(Ensure that it is included in salary income u/s 17(1)/17(2)/17(3) )   |     |    | ii   |  |
|  | iiia   | Less: Income claimed for relief from taxation u/s 89A  |     |    | iiia |  |
|  | iii  | Net Salary (i – ii-iiia)   |     |    | 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)   |     |    | B1   |  |
| B2   | Tick applicable option <input type="checkbox"/> Self-Occupied <input type="checkbox"/> Let Out <input type="checkbox"/> Deemed Let Out   |  |     |    |      |  |
| 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)<br>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 -2 |     |    | B2   |  |
| B3   | 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 income 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) |  |     |    |      |  |
|  | Less: Deduction u/s 57(iiia) (in case of family pension only)  |  |     |    |      |  |
|  | Less: Income claimed for relief from taxation u/s 89A  |  |     |    |      |  |
| B4   | Gross Total Income (B1+B2+B3) (If loss, put the figure in negative)<br>Note: To avail the benefit of carry forward and set of loss, please use ITR -2  |  |     | B4 |      |  |
| <b>PART C – DEDUCTIONS AND TAXABLE TOTAL INCOME</b> (Refer instructions for Deduction limit as per Income-tax Act. |  |  |     |    |      |  |

|   |       |   |           |  |   |  |   |   |           |  |
|---|-------|---|-----------|--|---|--|---|---|-----------|--|
| 80C   | 80CCC | 80CCD(1)  | 80CCD(1B) | 80CCD(2)   | 80D<br>(Details are to be filled in the drop down to be provided in e-filing utility) | 80DD<br>(Details are to be filled in the drop down to be provided in e-filing utility) | 80DDB<br>(Details are to be filled in the drop down to be provided in e-filing utility) | 80E   | 80EE      |  |
| 80EEA                                       | 80EEB | 80G<br>(Details are to be filled in the drop down to be provided in e-filing utility) | 80GG      | 80GGA<br>(Details are to be filled in the drop down to be provided in e-filing utility)                      | 80GGC   | 80TTA  | 80TTB   | 80U<br>(Details are to be filled in the drop down to be provided in e-filing utility) |           |  |
| <b>Total deductions</b>                     |       |   |           |  | <b>C1</b>   | <b>Total Income (B4-C1)</b>  |   |   | <b>C2</b> |  |
| <b>Exempt Income: For reporting purpose</b> |       |   |           | Drop down to be provided in e-filing utility mentioning nature of exempt income, relevant clause and section |   |  |   |   |           |  |

**PART D – COMPUTATION OF TAX PAYABLE**

|     |                                      |  |     |  |  |     |   |  |
|-----|--------------------------------------|--|-----|--|--|-----|---|--|
| D1  | Tax payable on total income          |  | D2  | Rebate u/s 87A                                     |  | D3  | Tax after Rebate  |  |
| D4  | Health and education Cess @ 4% on D3 |  | D5  | Total Tax and Cess                                 |  | D6  | Relief u/s 89 (Please ensure to submit Form 10E to claim this relief) |  |
| D7  | Interest u/s 234A                    |  | D8  | Interest u/s 234B                                  |  | D9  | Interest u/s 234C   |  |
| D10 | Fee u/s 234F                         |  | D11 | Total Tax, Fee and Interest (D5+D7+D8+D9+D10 – D6) |  |     |   |  |
| D12 | Total Taxes Paid                     |  | D13 | Amount payable (D11-D12) (if D11>D12)              |  | D14 | Refund (D12-D11) (if D12>D11)   |  |

**PART E – OTHER INFORMATION**

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   |                      |                  |                |                                  |

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-IT Details of Advance Tax and Self-Assessment Tax payments**

|    | BSR Code | Date of Deposit (DD/MM/YYYY) | Serial Number of Challan | Tax paid |
|----|----------|------------------------------|--------------------------|----------|
|    | Col (1)  | Col (2)                      | Col (3)                  | Col (4)  |
| R1 |          |                              |                          |          |
| R2 |          |                              |                          |          |

**Schedule-TDS Details of TDS/TCS [As per Form 16/16A/16C/27D issued by the Deductor(s)/ Employer(s)/ Payer(s)/ Collector(s)]**

|    | TAN of deductor/Collector or PAN/ Aadhaar No. of the Tenant | Name of the Deductor/ Collector/Tenant | Gross payment/ receipt which is subject to tax deduction /collection | Year of tax deduction/ collection | Tax Deducted/ collected | TDS/TCS credit out of (5) claimed this Year |
|----|---|--|--|-----------------------------------|-------------------------|---|
|    | Col (1)   | Col (2)                                | Col (3)  | Col (4)                           | Col (5)                 | Col (6)                                     |
| T1 |   |  |  |                                   |                         |   |
| T2 |   |  |  |                                   |                         |   |

## VERIFICATION

Stamp Receipt No., Seal,  
Date & Sign of Receiving  
Official

I, \_\_\_\_\_ son/ daughter of \_\_\_\_\_ solemnly declare that to the best of my knowledge and belief, the information given in the return is correct and complete and 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 in e-filing utility) and I am also competent to make this return and verify it. I am holding permanent account number \_\_\_\_\_. (Please see instruction).

Date:

Signature:

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

|  |             |                          |
|--|-------------|--------------------------|
| Identification No. of TRP  | Name of TRP | Counter Signature of TRP |
|  |             |                          |
| If TRP is entitled for any reimbursement from the Government, amount thereof |             |                          |

|          |       |  |                 |   |   |   |   |   |
|----------|-------|--|-----------------|---|---|---|---|---|
| FORM No. | ITR-2 | <b>INDIAN INCOME TAX RETURN</b><br>[For Individuals and HUFs not having income from profits and gains of business or profession]<br>(See rule 12)<br>(Please refer instructions) | Assessment Year |   |   |   |   |   |
|          |       |  | 2               | 0 | 2 | 3 | - | 2 |

## Part A-GEN

## GENERAL

|                      |  |  |   |   |  |  |
|----------------------|--|--|---|---|--|--|
| PERSONAL INFORMATION | (A1) First name  | (A2) Middle name   | (A3) Last name                                  | (A4) PAN  |  |  |
|                      | (A6) Flat/Door/Block No.   | (A7) Name of Premises/Building/Village   |   | (A5) Status (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Individual <input type="checkbox"/> HUF   |  |  |
|                      | (A8) Road/Street/Post Office   | (A14) Date of Birth/ Formation (DD/MM/YYYY)  |   |   |  |  |
|                      | (A9) Area/locality   | (A15) Aadhaar Number (12 digit) / Aadhaar Enrolment Id (28 digit) (if eligible for Aadhaar)  |   |   |  |  |
|                      | (A10) Town/City/District   | (A11) State  |   | (A13) PIN code/ZIP code   |  |  |
|                      |  | (A12) Country  |   |   |  |  |
|                      | (A16) Residential/Office Phone Number with STD code/ Mobile No. 1  | (A17) Mobile No. 2   |   |   |  |  |
|                      | FILING STATUS  | (A18) E-mail Address-1 (self)  | (A19) E-mail Address-2                          |   |  |  |
|                      |  | (A20)  | (a1i) 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 |  |  |
|                      |  |  | (a1ii) 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   |  |  |
| (a2)                 |  | Are you opting for new tax regime u/s 115BAC? <input type="checkbox"/> Yes <input type="checkbox"/> No   |   |   |  |  |
| (b)                  |  | Are you filing return of income under Seventh proviso to section 139(1) but otherwise not required to furnish return of income? - (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No<br>If yes, please furnish following information [Note: To be filled only if a person is not required to furnish a return of income under section 139(1) but filing return of income due to fulfilling one or more conditions mentioned in the seventh proviso to section 139(1)] |   |   |  |  |
| (bi)                 |  | 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)                            |   |  |  |
| (bii)                |  | 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)                            |   |  |  |
| (biii)               | 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)   |   |   |  |  |

| (biv)  | 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) o Yes o No  |     |       |                              |                                   |   |  |  |   |  |  |  |  |  |  |
|--|--|--|---|-----|---|--------------------------------------|--|-----|-------|------------------------------|-----------------------------------|---|--|--|---|--|--|--|--|--|--|
| (c)  | If Revised/Defective/Modified, then enter Receipt No. and Date of filing original return (DD/MM/YYYY)  |  |   |     |   |                                      | / /  |     |       |                              |                                   |   |  |  |   |  |  |  |  |  |  |
| (d)  | 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)  | / / |       |                              |                                   |   |  |  |   |  |  |  |  |  |  |
| (e)  | Residential Status in India (for individuals)<br>(Tick applicable option)  | A. Resident  | <input type="checkbox"/> You were in India for 182 days or more during the previous year [section 6(1)(a)]<br><input type="checkbox"/> You were in India for 60 days or more during the previous year, and have been in India for 365 days or more within the 4 preceding years [section (6)(1)(c)] [where Explanation 1 is not applicable]<br><input type="checkbox"/> You are a citizen of India, who left India, for the purpose of employment, as a member of the crew of an Indian ship and were in India for 182 days or more during the previous year and 365 days or more within the preceding 4 years [Explanation 1(a) of section (6)(1)(c)]<br><input type="checkbox"/> You are a citizen of India or a person of Indian origin and have come on a visit to India during the previous year and were in India for<br>a) 182 days or more during the previous year and 365 days or more within the preceding 4 years; or<br>b) 120 days or more during the previous year and 365 days or more within the preceding 4 years if the total income, other than income from foreign sources, exceeds Rs. 15 lakh. [Explanation 1(b) of section (6)(1)(c)] |     |   |                                      |  |     |       |                              |                                   |   |  |  |   |  |  |  |  |  |  |
|  |  | B. Resident but not Ordinarily Resident  | <input type="checkbox"/> You have been a non-resident in India in 9 out of 10 preceding years [section 6(6)(a)]<br><input type="checkbox"/> You have been in India for 729 days or less during the 7 preceding years [section 6(6)(a)]<br><input type="checkbox"/> You are a citizen of India or person of Indian origin, who comes on a visit to India, having total income, other than the income from foreign sources, exceeding Rs. 15 lakh and have been in India for 120 days or more but less than 182 days during the previous year [section 6(6)(c)]<br><input type="checkbox"/> You are a citizen of India having total income, other than the income from foreign sources, exceeding Rs. 15 lakh during the previous year and not liable to tax in any other country or territory by reason of your domicile or residence or any other criteria of similar nature [section 6(6)(d) rws 6(1A)]  |     |   |                                      |  |     |       |                              |                                   |   |  |  |   |  |  |  |  |  |  |
|  |  | C. Non-resident  | <input type="checkbox"/> You were a non-resident during the previous year.<br><br>(i) Please specify the jurisdiction(s) of residence during the previous year -<br><table border="1"> <thead> <tr> <th>S.No.</th> <th>Jurisdiction(s) of residence</th> <th>Taxpayer Identification Number(s)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td></td> <td></td> </tr> <tr> <td>2</td> <td></td> <td></td> </tr> </tbody> </table> (ii) In case you are a Citizen of India or a Person of Indian Origin (POI), please specify -<br><table border="1"> <thead> <tr> <th>Total period of stay in India during the previous year (in days)</th> <th>Total period of stay in India during the 4 preceding years (in days)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> </tr> </tbody> </table>  |     |   |                                      |  |     | S.No. | Jurisdiction(s) of residence | Taxpayer Identification Number(s) | 1 |  |  | 2 |  |  | Total period of stay in India during the previous year (in days) | Total period of stay in India during the 4 preceding years (in days) |  |  |
| S.No.  | Jurisdiction(s) of residence   | Taxpayer Identification Number(s)  |   |     |   |                                      |  |     |       |                              |                                   |   |  |  |   |  |  |  |  |  |  |
| 1  |  |  |   |     |   |                                      |  |     |       |                              |                                   |   |  |  |   |  |  |  |  |  |  |
| 2  |  |  |   |     |   |                                      |  |     |       |                              |                                   |   |  |  |   |  |  |  |  |  |  |
| Total period of stay in India during the previous year (in days) | Total period of stay in India during the 4 preceding years (in days)   |  |   |     |   |                                      |  |     |       |                              |                                   |   |  |  |   |  |  |  |  |  |  |
|  |  |  |   |     |   |                                      |  |     |       |                              |                                   |   |  |  |   |  |  |  |  |  |  |
|  | Residential Status in India (for HUF)<br>(Tick applicable option)  | D. <input type="checkbox"/> Resident <input type="checkbox"/> Resident but not Ordinarily Resident <input type="checkbox"/> Non-resident |   |     |   |                                      |  |     |       |                              |                                   |   |  |  |   |  |  |  |  |  |  |
| (f)  | Do you want to claim the benefit under section 115H? (applicable in case of resident)  |  |   |     |   |                                      | <input type="checkbox"/> Yes <input type="checkbox"/> No |     |       |                              |                                   |   |  |  |   |  |  |  |  |  |  |
| (g)  | Are you governed by Portuguese Civil Code as per section 5A? Tick <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No (If "YES" please fill Schedule 5A)  |  |   |     |   |                                      |  |     |       |                              |                                   |   |  |  |   |  |  |  |  |  |  |
| (h)  | Whether you are an FII / FPI? Yes/No If yes, please provide SEBI Regn. No  |  |   |     |   |                                      |  |     |       |                              |                                   |   |  |  |   |  |  |  |  |  |  |
| (i)  | 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 (drop down to be provided)  |   |     |   |                                      |  |     |       |                              |                                   |   |  |  |   |  |  |  |  |  |  |
|  | (3)  | Address of the Representative  |   |     |   |                                      |  |     |       |                              |                                   |   |  |  |   |  |  |  |  |  |  |
|  | (4)  | Permanent Account Number (PAN)/ Aadhaar No. of the Representative  |   |     |   |                                      |  |     |       |                              |                                   |   |  |  |   |  |  |  |  |  |  |
| (j)  | Whether you were Director in a company at any time during the previous year? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No   |  |   |     |   |                                      |  |     |       |                              |                                   |   |  |  |   |  |  |  |  |  |  |
|  | If yes, please furnish following information -   |  |   |     |   |                                      |  |     |       |                              |                                   |   |  |  |   |  |  |  |  |  |  |
|  | Name of Company  | of   | Type of company   | PAN | Whether its shares are listed or unlisted | Director Identification Number (DIN) |  |     |       |                              |                                   |   |  |  |   |  |  |  |  |  |  |

|     |   |                 |                            |                 |                     |                                 |                                 |                      |  |  |               |                    |               |                     |
|-----|---|-----------------|----------------------------|-----------------|---------------------|---------------------------------|---------------------------------|----------------------|--|--|---------------|--------------------|---------------|---------------------|
|     |   |                 | (Drop down to be provided) |                 |                     |                                 |                                 |                      |  |  |               |                    |               |                     |
| (k) | 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    |               |                     |
|     | (Drop down to be provided)  |                 |                            | 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                  |
|     |   |                 |                            |                 |                     |                                 |                                 |                      |  |  |               |                    |               |                     |

**SCHEDULES TO THE RETURN FORM (FILL AS APPLICABLE)**

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

|  |                       |  |                                   |  |       |   |         |  |  |  |  |  |
|--|-----------------------|--|-----------------------------------|--|-------|---|---------|--|--|--|--|--|
| <b>1</b>   | 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) |                       |  |                                   |  |       |   |         |  |  |  |  |  |
| Your percentage of share in the property (%) <input style="width:100px;" type="text"/>                                       |                       |  |                                   |  |       |   |         |  |  |  |  |  |
| Name of Co-owner(s)  |                       |  | PAN/Aadhaar No. of Co-owner(s)    |  |       | Percentage Share in Property                    |         |  |  |  |  |  |
| I  |                       |  |                                   |  |       |   |         |  |  |  |  |  |
| II   |                       |  |                                   |  |       |   |         |  |  |  |  |  |
| /Tick <input checked="" type="checkbox"/> the applicable option]   |                       |  | Name(s) of Tenant(s) (if let out) |  |       | 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   |                       |  |                                   |  |       |   |         |  |  |  |  |  |
| <input type="checkbox"/> Self-occupied   |                       |  | I                                 |  |       |   |         |  |  |  |  |  |
| <input type="checkbox"/> Deemed let out  |                       |  | II                                |  |       |   |         |  |  |  |  |  |
| a  |                       | Gross rent received or receivable or lettable value  |                                   |  |       |   |         |  | 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) (nil if self-occupied etc. as per section 23(2) of the Act)   |                                   |  |       |   |         |  | 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/Unrealized rent received during the year less 30%  |                                   |  |       |   |         |  | 1j   |  |  |  |
| k  |                       | Income from house property 1 (1f – 1i + 1j)  |                                   |  |       |   |         |  | 1k   |  |  |  |
| <b>2</b>   | 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) |                       |  |                                   |  |       |   |         |  |  |  |  |  |
| Your percentage of share in the property. (%) <input style="width:100px;" type="text"/>                                      |                       |  |                                   |  |       |   |         |  |  |  |  |  |
| Name of Co-owner(s)  |                       |  | PAN/ Aadhaar No. of Co-owner(s)   |  |       | Percentage Share in Property                    |         |  |  |  |  |  |
| I  |                       |  |                                   |  |       |   |         |  |  |  |  |  |
| II   |                       |  |                                   |  |       |   |         |  |  |  |  |  |
| /Tick <input checked="" type="checkbox"/> the applicable option]   |                       |  | Name(s) of Tenant(s) (if let out) |  |       | 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   |                       |  |                                   |  |       |   |         |  |  |  |  |  |
| <input type="checkbox"/> Self-occupied   |                       |  |                                   |  |       |   |         |  |  |  |  |  |
| <input type="checkbox"/> Deemed let out  |                       |  |                                   |  |       |   |         |  |  |  |  |  |
| a  |                       | Gross rent received/ receivable/ lettable value<br><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/Unrealized rent received during the year less 30%  |                                   |  |       |   |         |  | 2j   |  |  |  |
| k  |                       | Income from house property 2 (2f – 2i + 2j)  |                                   |  |       |   |         |  | 2k   |  |  |  |

HOUSE PROPERTY

|               |  |   |  |
|---------------|--|---|--|
| 3             | Pass through income/loss if any *  | 3 |  |
| 4             | Income under the head "Income from House Property" (1k + 2k + 3)<br>(if negative take the figure to 2i of schedule CYLA)   | 4 |  |
| <b>NOTE ▶</b> | Please include the income of the specified persons referred to in Schedule SPI and Pass through income referred to in schedule PTI while computing the income under this head.       |   |  |
| <b>NOTE ▶</b> | Furnishing of PAN/ Aadhaar No. of tenant is mandatory, if tax is deducted under section 194-IB.<br>Furnishing of TAN of tenant is mandatory, if tax is deducted under section 194-I. |   |  |

**Schedule CG Capital Gains**

|                                 |   |  |   |  |                         |               |  |                 |              |  |
|---------------------------------|---|--|---|--|-------------------------|---------------|--|-----------------|--------------|--|
| <b>A</b>                        | <b>Short-term Capital Gains (STCG) (Sub-items 3 and 4 are not applicable for residents)</b>   |  |   |  |                         |               |  |                 |              |  |
| <b>Short-term Capital Gains</b> | <b>1</b>  | <b>From sale of land or building or both (fill up details separately for each property)</b>  |   |  |                         |               |  |                 |              |  |
|                                 | <b>a</b>  | <b>i</b>   | Full value of consideration received/receivable   |  |                         |               | <b>ai</b>  |                 |              |  |
|                                 |   | <b>ii</b>  | Value of property as per stamp valuation authority  |  |                         |               | <b>aii</b>   |                 |              |  |
|                                 |   | <b>iii</b>   | 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)] |  |                         |               | <b>aiii</b>  |                 |              |  |
|                                 | <b>b</b>  | <b>Deductions under section 48</b>   |   |  |                         |               |  |                 |              |  |
|                                 |   | <b>i</b>   | Cost of acquisition without indexation  |  |                         |               | <b>bi</b>  |                 |              |  |
|                                 |   | <b>ii</b>  | Cost of Improvement without indexation  |  |                         |               | <b>bii</b>   |                 |              |  |
|                                 |   | <b>iii</b>   | Expenditure wholly and exclusively in connection with transfer  |  |                         |               | <b>biii</b>  |                 |              |  |
|                                 |   | <b>iv</b>  | Total (bi + bii + biii)   |  |                         |               | <b>biv</b>   |                 |              |  |
|                                 | <b>c</b>  | Balance (aiii – biv)   |   |  |                         | <b>1c</b>     |  |                 |              |  |
|                                 | <b>d</b>  | Deduction under section 54B (Specify details in item D below)  |   |  |                         | <b>1d</b>     |  |                 |              |  |
|                                 | <b>e</b>  | Short-term Capital Gains on Immovable property (1c - 1d)   |   |  |                         |               |  |                 | <b>A1e</b>   |  |
|                                 | <b>f</b>  | In case of transfer of immovable property, please furnish the following details (see note)   |   |  |                         |               |  |                 |              |  |
|                                 |   | <b>S. No.</b>  | <b>Name of buyer(s)</b>   | <b>of PAN/ Aadhaar No. of buyer(s)</b> | <b>Percentage share</b> | <b>Amount</b> | <b>Address of property, country code, ZIP code</b> | <b>Pin code</b> | <b>State</b> |  |
|                                 | <b>NOTE ▶</b>   | Furnishing of PAN/ Aadhaar No. is mandatory, if the tax is deducted under section 194-1A or is quoted by buyer in the documents<br>In case of more than one buyer, please indicate the respective percentage share and amount. |   |  |                         |               |  |                 |              |  |
| <b>2</b>                        | <b>From sale of equity share or unit of equity oriented Mutual Fund (MF) or unit of a business trust on which STT is paid under section 111A or 115AD(1)(ii) proviso (for FII)</b>  |  |   |  |                         |               |  |                 |              |  |
|                                 | <b>a</b>  | Full value of consideration  |   |  |                         |               | <b>2a</b>  |                 |              |  |
|                                 | <b>b</b>  | <b>Deductions under section 48</b>   |   |  |                         |               |  |                 |              |  |
|                                 |   | <b>i</b>   | Cost of acquisition without indexation  |  |                         |               | <b>bi</b>  |                 |              |  |
|                                 |   | <b>ii</b>  | Cost of Improvement without indexation  |  |                         |               | <b>bii</b>   |                 |              |  |
|                                 |   | <b>iii</b>   | Expenditure wholly and exclusively in connection with transfer  |  |                         |               | <b>biii</b>  |                 |              |  |
|                                 | <b>iv</b>   | Total (i + ii + iii)   |   |  |                         | <b>biv</b>    |  |                 |              |  |
| <b>c</b>                        | Balance (2a – biv)  |  |   |  | <b>2c</b>               |               |  |                 |              |  |
| <b>d</b>                        | 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) |  |   |  | <b>2d</b>               |               |  |                 |              |  |
| <b>e</b>                        | Short-term capital gain on equity share or equity oriented MF (STT paid) (2c + 2d)  |  |   |  |                         |               |  | <b>A2e</b>      |              |  |
| <b>3</b>                        | <b>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)</b>   |  |   |  |                         |               |  |                 |              |  |
|                                 | <b>a</b>  | STCG on transactions on which securities transaction tax (STT) is paid   |   |  |                         |               |  | <b>A3a</b>      |              |  |
|                                 | <b>b</b>  | STCG on transactions on which securities transaction tax (STT) is not paid   |   |  |                         |               |  | <b>A3b</b>      |              |  |
| <b>4</b>                        | <b>For NON-RESIDENT- from sale of securities (other than those at A2) by an FII as per section 115AD</b>  |  |   |  |                         |               |  |                 |              |  |



|   |  |   |  |  |   |
|---|--|---|--|--|---|
| a | i  | In case securities sold include shares of a company other than quoted shares, enter the following details                                 |  |  |   |
|   | a  | Full value of consideration received/receivable in respect of unquoted shares   | ia   |  |   |
|   | b  | Fair market value of unquoted shares determined in the prescribed manner  | ib   |  |   |
|   | c  | Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b) | ic   |  |   |
|   | ii   | Full value of consideration in respect of securities other than unquoted shares   | aii  |  |   |
|   | iii  | Total (ic + ii)   | aiii   |  |   |
| b | Deductions under section 48  |   |  |  |   |
|   | i  | Cost of acquisition without indexation  | bi   |  |   |
|   | ii   | Cost of improvement without indexation  | bii  |  |   |
|   | iii  | Expenditure wholly and exclusively in connection with transfer  | biii   |  |   |
|   | iv   | Total (i + ii + iii)  | biv  |  |   |
| c | Balance (4aiii – biv)  |   | 4c   |  |   |
| 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)  |   | 4d   |  |   |
| e | Short-term capital gain on sale of securities by an FII (other than those at A2) (4c +4d)  |   |  | A4e  |   |
| 5 | From sale of assets other than at A1 or A2 or A3 or A4 above   |   |  |  |   |
| a | i  | In case assets sold include shares of a company other than quoted shares, enter the following details                                     |  |  |   |
|   | a  | Full value of consideration received/receivable in respect of unquoted shares   | ia   |  |   |
|   | b  | Fair market value of unquoted shares determined in the prescribed manner  | ib   |  |   |
|   | c  | Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b) | ic   |  |   |
|   | ii   | Full value of consideration in respect of assets other than unquoted shares   | aii  |  |   |
|   | iii  | Total (ic + ii)   | aiii   |  |   |
| b | Deductions under section 48  |   |  |  |   |
|   | i  | Cost of acquisition without indexation  | bi   |  |   |
|   | ii   | Cost of Improvement without indexation  | bii  |  |   |
|   | iii  | Expenditure wholly and exclusively in connection with transfer  | biii   |  |   |
|   | iv   | Total (i + ii + iii)  | biv  |  |   |
| c | Balance (5aiii – biv)  |   | 5c   |  |   |
| 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)   |   | 5d   |  |   |
| e | STCG on assets other than at A1 or A2 or A3 or A4 above (5c + 5d)  |   |  | A5e  |   |
| 6 | 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?<br><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below |   |  |  |   |
|   | Sl. No.  | Previous year in which asset transferred  | Section under which deduction claimed in that year | New asset acquired/constructed<br>Year in which asset acquired/constructed | Amount not used for new asset or remained unutilised in Capital gains account (X)<br>Amount utilised out of Capital Gains account |
| i |  | 2020-21   | 54B  |  |   |

|         |                  |   |                     |                              |   |                                  |   |                      |                                       |     |
|---------|------------------|---|---------------------|------------------------------|---|----------------------------------|---|----------------------|---------------------------------------|-----|
| b       |                  | Amount deemed to be short-term capital gains, other than at 'a'   |                     |                              |   |                                  |   |                      |                                       |     |
|         |                  | Total amount deemed to be short term capital gains (aXi + b)  |                     |                              |   |                                  |   |                      |                                       | A6  |
| 7       |                  | Pass Through Income/ Loss in the nature of Short-Term Capital Gain, (Fill up schedule PTI) (A7a + A7b + A7c)  |                     |                              |   |                                  |   |                      |                                       | A7  |
| a       |                  | Pass Through Income/ Loss in the nature of Short-Term Capital Gain, chargeable @ 15%  |                     |                              |   |                                  |   | A7a                  |                                       |     |
| b       |                  | Pass Through Income/ Loss in the nature of Short-Term Capital Gain, chargeable @ 30%  |                     |                              |   |                                  |   | A7b                  |                                       |     |
| c       |                  | Pass Through Income/ Loss in the nature of Short-Term Capital Gain, chargeable at applicable rates  |                     |                              |   |                                  |   | A7c                  |                                       |     |
| 8       |                  | Amount of STCG included in A1 – A7 but not chargeable to tax or chargeable at special rates in India as per DTAA  |                     |                              |   |                                  |   |                      |                                       |     |
| Sl. No. | Amount of income | Item No. A1 to A7 above which included  | Country name & Code | Article of DTAA              | Rate as per Treaty (enter NIL, if not chargeable) | Whether TRC obtained (Y/N)       | Section I.T. Act                            | Rate as per I.T. Act | Applicable rate [lower of (6) or (9)] |     |
| (1)     | (2)              | (3)   | (4)                 | (5)                          | (6)   | (7)                              | (8)   | (9)                  | (10)                                  |     |
| I       |                  |   |                     |                              |   |                                  |   |                      |                                       |     |
| II      |                  |   |                     |                              |   |                                  |   |                      |                                       |     |
| a       |                  | Total amount of STCG not chargeable to tax in India as per DTAA   |                     |                              |   |                                  |   |                      |                                       | A8a |
| b       |                  | Total amount of STCG chargeable to tax at special rates in India as per DTAA  |                     |                              |   |                                  |   |                      |                                       | A8b |
| 9       |                  | Total Short-term Capital Gain (A1e+ A2e+ A3a+ A3b+ A4e+ A5e+A6 + A7 - A8a)  |                     |                              |   |                                  |   |                      |                                       | A9  |
| B       |                  | Long-term capital gain (LTCG) (Sub-items, 5, 6, 7 and 8 are not applicable for residents)   |                     |                              |   |                                  |   |                      |                                       |     |
| 1       |                  | From sale of land or building or both (fill up details separately for each property)  |                     |                              |   |                                  |   |                      |                                       |     |
|         |                  | Date of purchase/ acquisition DD/MM/YYYY  |                     |                              |   | Date of sale/transfer DD/MM/YYYY |   |                      |                                       |     |
| a       |                  | i Full value of consideration received/receivable   |                     |                              |   |                                  |   | ai                   |                                       |     |
|         |                  | ii Value of property as per stamp valuation authority   |                     |                              |   |                                  |   | aii                  |                                       |     |
|         |                  | iii Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (aii)]                                       |                     |                              |   |                                  |   | aiii                 |                                       |     |
| b       |                  | Deductions under section 48   |                     |                              |   |                                  |   |                      |                                       |     |
|         |                  | i Cost of acquisition   |                     |                              |   |                                  |   | bi                   |                                       |     |
|         |                  | ii Cost of acquisition with indexation  |                     |                              |   |                                  |   | biia                 |                                       |     |
|         |                  | iib Total cost of improvement with indexation   |                     |                              |   |                                  |   | biib                 |                                       |     |
|         |                  | (a) Cost of improvement   |                     |                              |   |                                  |   |                      |                                       |     |
|         |                  | (b) Year of Improvement   |                     |                              |   |                                  |   |                      |                                       |     |
|         |                  | (c) Cost of Improvement with indexation   |                     |                              |   |                                  |   |                      |                                       |     |
|         |                  | Add row   |                     |                              |   |                                  |   |                      |                                       |     |
|         |                  | iii Expenditure wholly and exclusively in connection with transfer  |                     |                              |   |                                  |   | biib                 |                                       |     |
|         |                  | iv Total (biia + biib + biib)   |                     |                              |   |                                  |   | biv                  |                                       |     |
| c       |                  | Balance (aiii – biv)  |                     |                              |   |                                  |   | 1c                   |                                       |     |
| d       |                  | Deduction under section 54/54B/54EC/54F/54GB (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.<br>In case of more than one buyer, please indicate the respective percentage share and amount. |                     |                              |   |                                  |   |                      |                                       |     |
| 2       |                  | From sale of bonds or debenture (other than capital indexed bonds issued by Government)   |                     |                              |   |                                  |   |                      |                                       |     |
| a       |                  | Full value of consideration   |                     |                              |   |                                  |   | 2a                   |                                       |     |
| b       |                  | Deductions under section 48   |                     |                              |   |                                  |   |                      |                                       |     |
|         |                  | i Cost of acquisition without indexation  |                     |                              |   |                                  |   | bi                   |                                       |     |

Long-term Capital Gains

|   |  |   |      |  |     |
|---|--|---|------|--|-----|
|   | ii   | Cost of improvement without indexation  | bii  |  |     |
|   | iii  | Expenditure wholly and exclusively in connection with transfer  | biii |  |     |
|   | iv   | Total (bi + bii +biii)  | biv  |  |     |
| c | Balance (2a – biv)   |   | 2c   |  |     |
| d | Deduction under sections 54F (Specify details in item D below)   |   | 2d   |  |     |
| e | LTCG on bonds or debenture (2c – 2d)   |   |      |  | B2e |
| 3 | From sale of, (i) listed securities (other than a unit) or zero coupon bonds where proviso under section 112(1) is applicable (ii) GDR of an Indian company referred in sec. 115ACA  |   |      |  |     |
| a | Full value of consideration  |   | 3a   |  |     |
| b | Deductions under section 48  |   |      |  |     |
|   | i  | Cost of acquisition without indexation  | bi   |  |     |
|   | ii   | Cost of improvement without indexation  | bii  |  |     |
|   | iii  | Expenditure wholly and exclusively in connection with transfer  | biii |  |     |
|   | iv   | Total (bi + bii +biii)  | biv  |  |     |
| c | Balance (3a – biv)   |   | 3c   |  |     |
| d | Deduction under sections 54F (Specify details in item D below)   |   | 3d   |  |     |
| e | Long-term Capital Gains on assets at B3 above (3c – 3d)  |   |      |  | B3e |
| 4 | From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A   |   |      |  |     |
| a | LTCG u/s 112A (column 14 of Schedule 112A)   |   | 4a   |  |     |
| b | Deduction under sections 54F (Specify details in item D below)   |   | 4b   |  |     |
| c | Long-term Capital Gains on sale of capital assets at B4 above (4a – 4b)  |   |      |  | B4c |
| 5 | For NON-RESIDENTS- from sale of shares or debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)  |   |      |  |     |
| a | LTCG computed without indexation benefit   |   | 5a   |  |     |
| b | Deduction under sections 54F (Specify details in item D below)   |   | 5b   |  |     |
| c | LTCG on share or debenture (5a-5b)   |   |      |  | B5c |
| 6 | For NON-RESIDENTS- from sale of, (i) unlisted securities as per sec. 112(1)(c), (ii) bonds or GDR as referred in sec. 115AC, (iii) securities by FII as referred to in sec. 115AD (other than securities referred to in section 112A for which column B7 is to be filled up) |   |      |  |     |
| a | i  | In case securities sold include shares of a company other than quoted shares, enter the following details                                 |      |  |     |
|   | a  | Full value of consideration received/receivable in respect of unquoted shares   | ia   |  |     |
|   | b  | Fair market value of unquoted shares determined in the prescribed manner  | ib   |  |     |
|   | c  | Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b) | ic   |  |     |
|   | ii   | Full value of consideration in respect of securities other than unquoted shares   | aii  |  |     |
|   | iii  | Total (ic + ii)   | aiii |  |     |
| b | Deductions under section 48  |   |      |  |     |
|   | i  | Cost of acquisition without indexation  | bi   |  |     |
|   | ii   | Cost of improvement without indexation  | bii  |  |     |
|   | iii  | Expenditure wholly and exclusively in connection with transfer  | biii |  |     |
|   | iv   | Total (bi + bii +biii)  | biv  |  |     |
| c | Balance (6aiii – biv)  |   | 6c   |  |     |
| d | Deduction under sections /54F (Specify details in item D below)  |   | 6d   |  |     |
| e | Long-term Capital Gains on assets at 6 above in case of NON-RESIDENT (6c - 6d)   |   |      |  | B6e |
| 7 | For NON-RESIDENTS - From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A   |   |      |  |     |

|   |  |   |  |   |
|---|--|---|--|---|
| a   | LTCG u/s 112A (column 14 of Schedule 115AD(1)(b)(iii))   | 7a  |  |   |
| b   | Deduction under section 54F (Specify details in item D below)  | 7b  |  |   |
| c   | Long-term Capital Gains on sale of capital assets at B7 above (7a – 7b)  |   |  | B7c   |
| <b>8 From sale of foreign exchange asset by NON-RESIDENT INDIAN (If opted under chapter XII-A)</b>                        |  |   |  |   |
| a   | LTCG on sale of specified asset (computed without indexation)  | 8a  |  |   |
| b   | Less deduction under section 115F (Specify details in item D below)  | 8b  |  |   |
| c   | Balance LTCG on sale of specified asset (8a – 8b)  |   |  | B8c   |
| d   | LTCG on sale of asset, other than specified asset (computed without indexation)  | 8d  |  |   |
| e   | Less deduction under section 115F (Specify details in item D below)  | 8e  |  |   |
| f   | Balance LTCG on sale of asset, other than specified asset (8d- 8e)   |   |  | B8f   |
| <b>9 From sale of assets where B1 to B8 above are not applicable</b>  |  |   |  |   |
| a   | In case assets sold include shares of a company other than quoted shares, enter the following details  |   |  |   |
|   | a  | Full value of consideration received/receivable in respect of unquoted shares   | 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   | a ii   |   |
|   | iii  | Total (ic + ii)   | a iii  |   |
| b   | Deductions under section 48  |   |  |   |
|   | i  | Cost of acquisition with indexation   | bi   |   |
|   | ii   | Cost of improvement with indexation   | bii  |   |
|   | iii  | Expenditure wholly and exclusively in connection with transfer  | biii   |   |
|   | iv   | Total (bi + bii + biii)   | biv  |   |
| c   | Balance (9a iii – biv)   |   |  | 9c  |
| d   | Deduction under sections 54F (Specify details in item D below)   |   |  | 9d  |
| e   | Long-term Capital Gains on assets at B9 above (9c – 9d)  |   |  | B9e   |
| <b>10 Amount deemed to be long-term capital gains</b>   |  |   |  |   |
| 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?<br><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below<br>Yes ; No ; Not applicable. (If yes, then provide the details below) |   |  |   |
| Sl.   | Previous year in which asset transferred   | Section under which asset deduction claimed in that year  | New asset acquired/constructed<br>Year in which asset acquired/constructed | Amount not used for new asset or remained unutilised in Capital gains account (X) |
| i   | 2019-20  | 54/54F/ 54GB  |  |   |
| ii  | 2020-21  | 54B   |  |   |
| b   | Amount deemed to be long-term capital gains, other than at 'a'   |   |  |   |
|   | Total amount deemed to be long-term capital gains (aXi + aXii + b)   |   |  |   |
|   |  |   |  | B10   |
| <b>11 Pass Through Income/ Loss in the nature of Long-Term Capital Gain, (Fill up schedule PTI) (B11a1+ B11a2 + B11b)</b> |  |   |  |   |
|   |  |   |  | B11   |
| a1  | Pass Through Income/ Loss in the nature of Long-Term Capital Gain, chargeable @ 10% u/s 112A   |   |  | B11 a1  |
| a2  | Pass Through Income/ Loss in the nature of Long-Term Capital Gain, chargeable @ 10% under sections other than u/s 112A   |   |  | B11 a2  |
| b   | Pass Through Income/ Loss in the nature of Long-Term Capital Gain, chargeable @ 20%  |   |  | B11b  |

| 12 Amount of LTCG included in B1- 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 which included  | Country name & Code     | Article of DTAA        | Rate as per Treaty<br>(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)                 |                                       |      |
| I   |   |  |                         |                        |  |                        |            |                     |                      |                                       |      |
| II  |   |  |                         |                        |  |                        |            |                     |                      |                                       |      |
| a   | Total amount of LTCG not chargeable to tax as per DTAA  |  |                         |                        |  |                        |            |                     |                      |                                       | B12a |
| b   | Total amount of LTCG chargeable to tax at special rates as per DTAA   |  |                         |                        |  |                        |            |                     |                      |                                       | B12b |
| 13  | Total Long-term capital gain chargeable under I.T. Act (B1c+B2c+B3e+B4c+B5c+B6e+B7c+B8c+B8f+B9e+B10 + B11 B12a) |  |                         |                        |  |                        |            |                     |                      |                                       | B13  |
| C1  | Sum of Capital Gains (9ii + 9iii + 9iv + 9v + 9vi + 9vii + 9viii of table E below)                              |  |                         |                        |  |                        |            |                     |                      |                                       | C1   |
| C2  | Income from transfer of virtual digital assets (Col. 7 of Schedule VDA)   |  |                         |                        |  |                        |            |                     |                      |                                       | C2   |
| C3  | Income chargeable under the head "CAPITAL GAINS" (C1 + C2)  |  |                         |                        |  |                        |            |                     |                      |                                       | C3   |
| <b>D Information about deduction claimed against Capital Gains</b>  |   |  |                         |                        |  |                        |            |                     |                      |                                       |      |
| I   | In case of deduction u/s 54/54B/54EC/54F/54GB/115F give following details                                       |  |                         |                        |  |                        |            |                     |                      |                                       |      |
| a   | Deduction claimed u/s 54  |  |                         |                        |  |                        |            |                     |                      |                                       |      |
|   | i   | Date of transfer of original asset   |                         |                        |  | ai                     | dd/mm/yyyy |                     |                      |                                       |      |
|   | ii  | Cost of new residential house  |                         |                        |  | aii                    |            |                     |                      |                                       |      |
|   | iii   | Date of purchase/construction of new residential house                           |                         |                        |  | aiii                   | dd/mm/yyyy |                     |                      |                                       |      |
|   | iv  | Amount deposited in Capital Gains Accounts Scheme before due date                |                         |                        |  | aiv                    |            |                     |                      |                                       |      |
|   | v   | Amount of deduction claimed  |                         |                        |  | av                     |            |                     |                      |                                       |      |
| b   | Deduction claimed u/s 54B   |  |                         |                        |  |                        |            |                     |                      |                                       |      |
|   | i   | Date of transfer of original asset   |                         |                        |  | bi                     | dd/mm/yyyy |                     |                      |                                       |      |
|   | ii  | Cost of new agricultural land  |                         |                        |  | bii                    |            |                     |                      |                                       |      |
|   | iii   | Date of purchase of new agricultural land  |                         |                        |  | biii                   | dd/mm/yyyy |                     |                      |                                       |      |
|   | iv  | Amount deposited in Capital Gains Accounts Scheme before due date                |                         |                        |  | biv                    |            |                     |                      |                                       |      |
|   | v   | Amount of deduction claimed  |                         |                        |  | bv                     |            |                     |                      |                                       |      |
| c   | Deduction claimed u/s 54EC  |  |                         |                        |  |                        |            |                     |                      |                                       |      |
|   | i   | Date of transfer of original asset   |                         |                        |  | ci                     | dd/mm/yyyy |                     |                      |                                       |      |
|   | ii  | Amount invested in specified/notified bonds<br>(Not exceeding fifty lakh rupees) |                         |                        |  | cii                    |            |                     |                      |                                       |      |
|   | iii   | Date of investment   |                         |                        |  | ciii                   | dd/mm/yyyy |                     |                      |                                       |      |
|   | iv  | Amount of deduction claimed  |                         |                        |  | civ                    |            |                     |                      |                                       |      |
| d   | Deduction claimed u/s 54F   |  |                         |                        |  |                        |            |                     |                      |                                       |      |
|   | i   | Date of transfer of original asset   |                         |                        |  | di                     | dd/mm/yyyy |                     |                      |                                       |      |
|   | ii  | Cost of new residential house  |                         |                        |  | dii                    |            |                     |                      |                                       |      |
|   | iii   | Date of purchase/construction of new residential house                           |                         |                        |  | diii                   | dd/mm/yyyy |                     |                      |                                       |      |
|   | iv  | Amount deposited in Capital Gains Accounts Scheme before due date                |                         |                        |  | div                    |            |                     |                      |                                       |      |
|   | v   | Amount of deduction claimed  |                         |                        |  | dv                     |            |                     |                      |                                       |      |
| e   | Deduction claimed u/s 54GB  |  |                         |                        |  |                        |            |                     |                      |                                       |      |
|   | i   | Date of transfer of original residential property                                |                         |                        |  | ei                     | dd/mm/yyyy |                     |                      |                                       |      |
|   | ii  | PAN of the eligible company  |                         |                        |  | eii                    |            |                     |                      |                                       |      |
|   | iii   | Amount utilised for subscription of equity shares of eligible company            |                         |                        |  | eiii                   |            |                     |                      |                                       |      |
|   | iv  | Date of subscription of shares   |                         |                        |  | eiv                    | dd/mm/yyyy |                     |                      |                                       |      |
|   | v   | Cost of new plant and machinery purchased by the eligible company                |                         |                        |  | ev                     |            |                     |                      |                                       |      |
|   | vi  | Date of purchase of plant and machinery  |                         |                        |  | evi                    | dd/mm/yyyy |                     |                      |                                       |      |
|   | vii   | Amount deposited in Capital Gains Accounts Scheme before due date                |                         |                        |  | evii                   |            |                     |                      |                                       |      |
|   | viii  | Amount of deduction claimed  |                         |                        |  | eviii                  |            |                     |                      |                                       |      |
| f   | Deduction claimed u/s 115F (for Non-Resident Indians)   |  |                         |                        |  |                        |            |                     |                      |                                       |      |
|   | i   | Date of transfer of original foreign exchange asset                              |                         |                        |  | fi                     | dd/mm/yyyy |                     |                      |                                       |      |
|   | ii  | Amount invested in new specified asset or savings certificate                    |                         |                        |  | fii                    |            |                     |                      |                                       |      |
|   | iii   | Date of investment   |                         |                        |  | fiii                   | dd/mm/yyyy |                     |                      |                                       |      |
|   | iv  | Amount of deduction claimed  |                         |                        |  | fiv                    |            |                     |                      |                                       |      |
| g   | Total deduction claimed (1a + 1b + 1c + 1d + 1e + 1f)   |  |                         |                        |  |                        |            |                     |                      |                                       | g    |
| <b>E Set-off of current year capital losses with current year capital gains (excluding amounts included in A8a &amp; B12a which is not chargeable under DTAA)</b> |   |  |                         |                        |  |                        |            |                     |                      |                                       |      |
| Sl.   | Type of Capital Gain  | Capital Gain of  | Short term capital loss | Long-term capital loss | Current year's capital gains                         |                        |            |                     |                      |                                       |      |

|      |   | current year (Fill this column only if computed figure is positive) | 15%   | 30%  | applicable rate                   | DTAA rates | 10%  | 20%   | DTAA rates | remaining after set off<br>(9=1-2-3-4-5-6-7-8) |
|------|---|---|---|--|-----------------------------------|------------|--|---|------------|--|
|      |   |   | 1   | 2  | 3                                 | 4          | 5  | 6   | 7          |  |
| i    | Capital Loss to be set off<br>(Fill this row only if computed figure is negative) |   | (A2e* + A3a* + A7a*)                              | A4e* + A7b*  | (A1e* + A3b* + A5e* + A6* + A7c*) | A8b        | (B3e* + B4c* + B6e* + B7c* + B8c* + B11a1* + B11a2*) | (B1e* + B2e* + B5c* + B8f* + B9e* + B10* + B11b*) | B12b       |  |
| ii   | Short term capital gain   | 15%   | (A2e* + A3a* + A7a*)                              |  |                                   |            |  |   |            |  |
| iii  |   | 30%   | A4e* + A7b*                                       |  |                                   |            |  |   |            |  |
| iv   |   | applicable rate   | (A1e* + A3b* + A5e* + A6* + A7c*)                 |  |                                   |            |  |   |            |  |
| v    |   | DTAA rates  | A8b   |  |                                   |            |  |   |            |  |
| vi   |   | Long-term capital gain  | 10%   | (B3e* + B4c* + B6e* + B7c* + B8c* + B11a1* + B11a2*) |                                   |            |  |   |            |  |
| vii  | 20%   |   | (B1e* + B2e* + B5c* + B8f* + B9e* + B10* + B11b*) |  |                                   |            |  |   |            |  |
| viii |   | DTAA rates  | B12b  |  |                                   |            |  |   |            |  |
| ix   | Total loss set off (ii + iii + iv + v + vi + vii + viii)                          |   |   |  |                                   |            |  |   |            |  |
| x    | Loss remaining after set off (i - ix)   |   |   |  |                                   |            |  |   |            |  |

The figures of STCG in this table (A1e\* etc.) are the amounts of STCG computed in respective column (A1-A6) 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-B10) 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 | 16/6 to 15/9 | 16/9 to 15/12 | 16/12 to 15/3 | 16/3 to 31/3 |
|--|-----------|--------------|---------------|---------------|--------------|
|  | (i)       | (ii)         | (iii)         | (iv)          | (v)          |
| 1 Short-term capital gains taxable at the rate of 15%<br>Enter value from item 3iii of schedule BFLA, if any.                      |           |              |               |               |              |
| 2 Short-term capital gains taxable at the rate of 30%<br>Enter value from item 3iv of schedule BFLA, if any.                       |           |              |               |               |              |
| 3 Short-term capital gains taxable at applicable rates<br>Enter value from item 3v of schedule BFLA, if any.                       |           |              |               |               |              |
| 4 Short-term capital gains taxable at DTAA rates<br>Enter value from item 3vi of schedule BFLA, if any.                            |           |              |               |               |              |
| 5 Long-term capital gains taxable at the rate of 10%<br>Enter value from item 3vii of schedule BFLA, if any.                       |           |              |               |               |              |
| 6 Long-term capital gains taxable at the rate of 20%<br>Enter value from item 3viii of schedule BFLA, if any.                      |           |              |               |               |              |
| 7 Long-term capital gains taxable at the rate DTAA rates<br>Enter value from item 3ix of schedule BFLA, if any.                    |           |              |               |               |              |
| 8 Capital gains on transfer of Virtual Digital Asset taxable at the rate of 30%<br>Enter value from item 16 of schedule SI, if any |           |              |               |               |              |

**NOTE ▶** Please include the income of the specified persons (spouse, minor child etc.) referred to in Schedule SPI while computing the income under this head



|              |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| 2            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Add Rows     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>Total</b> |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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

| Schedule OS |  | Income from Other Sources  |   |       |    |    |  |
|-------------|--|--|---|-------|----|----|--|
| 1           | Gross income chargeable to tax at normal applicable rates (1a+ 1b+ 1c+ 1d + 1e)                              |  |   |       | 1  |    |  |
|             | a  | Dividends, Gross (ai+aii)  |   |       |    | 1a |  |
|             |  | i  | Dividend income other than (ii)   | ai    |    |    |  |
|             |  | ii   | Dividend income u/s 2(22)(e)  | aii   |    |    |  |
|             | b  | Interest, Gross (bi + bii + biii + biv+ bv + bvi + bvii + bviii + bix) |   |       |    | 1b |  |
|             |  | i  | From Savings Bank   | bi    |    |    |  |
|             |  | ii   | From Deposits (Bank/ Post Office/ Co-operative) Society/)   | bii   |    |    |  |
|             |  | iii  | From Income-tax Refund  | biii  |    |    |  |
|             |  | iv   | In the nature of Pass through income/ loss  | biv   |    |    |  |
|             |  | v  | Interest accrued on contributions to provident fund to the extent taxable as per first proviso to section 10(11)  | bv    |    |    |  |
|             |  | vi   | Interest accrued on contributions to provident fund to the extent taxable as per second proviso to section 10(11) | bvi   |    |    |  |
|             |  | vii  | Interest accrued on contributions to provident fund to the extent taxable as per first proviso to section 10(12)  | bvii  |    |    |  |
|             |  | viii   | Interest accrued on contributions to provident fund to the extent taxable as per second proviso to section 10(12) | bviii |    |    |  |
|             | ix   | Others   | bix   |       |    |    |  |
| c           | Rental income from machinery, plants, buildings, etc., Gross   |  |   |       | 1c |    |  |
| d           | Income of the nature referred to in section 56(2)(x) which is chargeable to tax (di + dii + diii + div + dv) |  |   |       | 1d |    |  |
|             | i  | Aggregate value of sum of money received without consideration         | di  |       |    |    |  |



|   |   |  |                |             |    |        |
|---|---|--|----------------|-------------|----|--------|
|   | ii  | In case immovable property is received without consideration, stamp duty value of property   | dii            |             |    |        |
|   | iii   | In case immovable property is received for inadequate consideration stamp duty value of property in excess of such consideration   | diii           |             |    |        |
|   | iv  | In case any other property is received without consideration, fair market value of property  | diiiv          |             |    |        |
|   | v   | In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration | diiiv          |             |    |        |
|   | e   | Any other income ( <i>please specify nature</i> )  |                |             | 1e |        |
|   | Sl. No.   | Nature   |                |             |    | Amount |
|   | 1   | Family Pension   |                |             |    |        |
|   | 2   | Income from retirement benefit account maintained in a notified country u/s 89A (choose country from drop down menu)               |                |             |    |        |
|   | 3   | Income from retirement benefit account maintained in a country "other than notified country u/s 89A"                               |                |             |    |        |
|   | 4   | Income taxable during the previous year on which relief u/s 89A was claimed in any earlier previous year.                          |                |             |    |        |
|   | Rows can be added as required   |  |                |             |    |        |
| 2 | Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e +2f elements related to Sl. No.1) |  |                |             | 2  |        |
|   | a   | Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB   |                |             | 2a |        |
|   | b   | Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)   |                |             | 2b |        |
|   | i   | Cash credits u/s 68  | bi             |             |    |        |
|   | ii  | Unexplained investments u/s 69   | bii            |             |    |        |
|   | iii   | Unexplained money etc. u/s 69A   | biii           |             |    |        |
|   | iv  | Undisclosed investments etc. u/s 69B   | biv            |             |    |        |
|   | v   | Unexplained expenditure etc. u/s 69C   | bv             |             |    |        |
|   | vi  | Amount borrowed or repaid on hundi u/s 69D   | bvi            |             |    |        |
|   | c   | Accumulated balance of recognised provident fund taxable u/s 111   |                |             | 2c |        |
|   | S.No.   | Assessment Year  | Income benefit | Tax benefit |    |        |
|   | (i)   | (ii)   | (iii)          | (iv)        |    |        |
|   | d   | Any other income chargeable at special rate ( <i>total of di to dxx</i> )  |                |             | 2d |        |
|   | i   | Dividends received by non-resident (not being company) or foreign company chargeable u/s 115A(1)(a)(i)                             | di             |             |    |        |
|   | ii  | Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii)                        | dii            |             |    |        |
|   | iii   | Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia)   | diii           |             |    |        |
|   | iv  | Interest referred to in section 194LC(1) - chargeable u/s 115A(1)(a)(iiaa) @ 5%  | diiiv          |             |    |        |
|   | v   | Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab)  | diiiv          |             |    |        |
|   | vi  | Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)                                  | diiiv          |             |    |        |



|    |  |  |           |                   |                    |                    |                   |  |
|----|--|--|-----------|-------------------|--------------------|--------------------|-------------------|--|
|    | aiii   | Deduction u/s. 57(ia) (in case of family pension only)   |           | 3aiii             |                    |                    |                   |  |
|    | b  | Depreciation (available only if income offered in 1c of Schedule OS)   |           | 3b                |                    |                    |                   |  |
|    | c  | Total  |           | 3c                |                    |                    |                   |  |
| 4  | Amounts not deductible u/s 58  |  |           |                   |                    |                    | 4                 |  |
| 5  | Profits chargeable to tax u/s 59   |  |           |                   |                    |                    | 5                 |  |
| 5a | Income claimed for relief from taxation u/s 89A  |  |           |                   |                    |                    | 5a                |  |
| 6  | Net Income from other sources chargeable at normal applicable rates (1(after reducing income related to DTAA portion) – 3 + 4 + 5-5a) (If negative take the figure to 3i of schedule CYLA) |  |           |                   |                    |                    | 6                 |  |
| 7  | Income from other sources (other than from owning race horses) (2 + 6) (enter 6 as nil, if negative)   |  |           |                   |                    |                    | 7                 |  |
| 8  | Income from the activity of owning and maintaining race horses   |  |           |                   |                    |                    |                   |  |
|    | a  | Receipts   |           | 8a                |                    |                    |                   |  |
|    | b  | Deductions under section 57 in relation to receipts at 8a only   |           | 8b                |                    |                    |                   |  |
|    | c  | Amounts not deductible u/s 58  |           | 8c                |                    |                    |                   |  |
|    | d  | Profits chargeable to tax u/s 59   |           | 8d                |                    |                    |                   |  |
|    | e  | Balance (8a - 8b + 8c + 8d) (if negative take the figure to 6xii of Schedule CFL)  |           |                   |                    | 8e                 |                   |  |
| 9  | Income under the head "Income from Other Sources" (7 + 8e) (take 8e as nil if negative)  |  |           |                   |                    |                    | 9                 |  |
| 10 | Information about accrual/receipt of income from Other Sources   |  |           |                   |                    |                    |                   |  |
|    | S.No.  | Other Source Income  | Upto 15/6 | From 16/6 to 15/9 | From 16/9 to 15/12 | From 16/12 to 15/3 | From 16/3 to 31/3 |  |
|    |  |  | (i)       | (ii)              | (iii)              | (iv)               | (v)               |  |
|    | 1  | Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix) |           |                   |                    |                    |                   |  |
|    | 2  | Dividend Income referred in Sl. No. 1a(i)  |           |                   |                    |                    |                   |  |
|    | 3  | Dividend Income u/s 115A(1)(a)(i) @ 20% (Including PTI Income)   |           |                   |                    |                    |                   |  |
|    | 4  | Dividend Income u/s 115AC @ 10%  |           |                   |                    |                    |                   |  |
|    | 5  | Dividend Income u/s 115ACA (1)(a) @ 10% (Including PTI Income)   |           |                   |                    |                    |                   |  |
|    | 6  | Dividend Income of FII (other than units referred to in section 115AB) u/s 115AD(1)(i) @ 20% (Including PTI Income)                |           |                   |                    |                    |                   |  |
|    | 7  | Dividend income chargeable at DTAA Rates   |           |                   |                    |                    |                   |  |

|               |  |   |   |  |  |  |  |  |
|---------------|--|---|---|--|--|--|--|--|
|               |  | 8 | Income from retirement benefit account maintained in a notified country u/s 89A (Taxable portion after reducing relief u/s 89A)                       |  |  |  |  |  |
| <b>NOTE ▶</b> |  |   | Please include the income of the specified persons (spouse, minor child etc.) referred to in Schedule SPI while computing the income under this head. |  |  |  |  |  |

| Schedule CYLA |  | Details of Income after Set off of Current Year Losses                       |   |  |   |
|---------------|--|--|---|--|---|
| Sl. No.       | Head/ Source of Income   | Income of current year (Fill this column only if income is zero or positive) | House property loss of the current year set off | Net loss from Other sources chargeable at normal applicable rates (other than loss from race horses) of the current year set off | Current year's Income remaining after set off |
|               |  | 1  | 2   | 3  | 4=1-2-3                                       |
| i             | Loss to be set off →<br>(Fill this row only if computed figure is negative)  |  | (4 of Schedule HP)                              | (6 of Schedule-OS)   |   |
| ii            | Salaries   | (6 of Schedule S)  |   |  |   |
| iii           | House property   | (4 of Schedule HP)   |   |  |   |
| iv            | Short-term capital gain taxable @ 15%  | (9ii of item E of Schedule CG)   |   |  |   |
| v             | Short-term capital gain taxable @ 30%  | (9iii of item E of Schedule CG)  |   |  |   |
| vi            | Short-term capital gain taxable at applicable rates                          | (9iv of item E of Schedule CG)   |   |  |   |
| vii           | Short-term capital gain taxable at special rates in India as per DTAA        | (9v of item E of Schedule CG)  |   |  |   |
| viii          | Long-term capital gain taxable @ 10%   | (9vi of item E of Schedule CG)   |   |  |   |
| ix            | Long-term capital gain taxable @ 20%   | (9vii of item E of Schedule CG)  |   |  |   |
| x             | Long-term capital gains taxable at special rates in India as per DTAA        | (9viii of item E of Schedule CG)   |   |  |   |
| xi            | Net income from other sources chargeable at normal applicable rates          | (6 of Schedule OS)   |   |  |   |
| xii           | Profit from the activity of owning and maintaining race horses               | (8e of Schedule OS)  |   |  |   |
| xiii          | Total loss set off (ii + iii + iv + v + vi + vii + viii + ix + x + xi + xii) |  |   |  |   |
| xiv           | Loss remaining after set-off (i – xiii)                                      |  |   |  |   |

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

|      |   |   |  |  |
|------|---|---|--|--|
| ii   | House property  | (4iii of schedule CYLA)   | (B/f house property loss)                  |  |
| iii  | Short-term capital gain taxable @ 15%   | (4iv of schedule CYLA)  | (B/f short-term capital loss)              |  |
| iv   | Short-term capital gain taxable @ 30%   | (4v of schedule CYLA)   | (B/f short-term capital loss)              |  |
| v    | Short-term capital gain taxable at applicable rates   | (4vi of schedule CYLA)  | (B/f short-term capital loss)              |  |
| vi   | Short-term capital gain taxable at special rates in India as per DTAA                             | (4vii of schedule CYLA)   | (B/f short-term capital loss)              |  |
| vii  | Long-term capital gain taxable @ 10%  | (4viii of schedule CYLA)  | (B/f short-term or long-term capital loss) |  |
| viii | Long-term capital gain taxable @ 20%  | (4ix of schedule CYLA)  | (B/f short-term or long-term capital loss) |  |
| ix   | Long-term capital gains taxable at special rates in India as per DTAA                             | (4x of schedule CYLA)   | (B/f short-term or long-term capital loss) |  |
| x    | Net income from other sources chargeable at normal applicable rates                               | (4xi of schedule CYLA)  |  |  |
| xi   | Profit from owning and maintaining race horses  | (4xii of schedule CYLA)   | (B/f loss from horse races)                |  |
| xii  | Total of brought forward loss set off<br>(2ii + 2iii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2xi) |   |  |  |
| xiii | Current year's income remaining after set off   | Total of (3i + 3ii + 3iii + 3iv + 3v + 3vi + 3vii + 3viii + 3ix + 3x + 3xi) |  |  |

## Schedule CFL

|      | Assessment Year                             | Date of Filing<br>(DD/MM/YYYY) | House property loss     | Short-term capital loss                | Long-term Capital loss              | Loss from owning and maintaining race horses |
|------|---|--------------------------------|-------------------------|--|-------------------------------------|--|
|      | 1   | 2                              | 3                       | 4                                      | 5                                   | 6  |
| i    | 2015-16                                     |                                |                         |  |                                     |  |
| ii   | 2016-17                                     |                                |                         |  |                                     |  |
| iii  | 2017-18                                     |                                |                         |  |                                     |  |
| iv   | 2018-19                                     |                                |                         |  |                                     |  |
| v    | 2019-20                                     |                                |                         |  |                                     |  |
| vi   | 2020-21                                     |                                |                         |  |                                     |  |
| vii  | 2021-22                                     |                                |                         |  |                                     |  |
| viii | 2022-23                                     |                                |                         |  |                                     |  |
| ix   | Total of earlier year losses                |                                |                         |  |                                     |  |
| x    | Adjustment of above losses in Schedule BFLA |                                | (2ii of Schedule BFLA)  |  |                                     | (2xi of Schedule BFLA)                       |
| xi   | 2023-24 (Current year losses)               |                                | (2xiv of Schedule CYLA) | (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)                  |

CARRY FORWARD OF LOSS

|  |     |  |  |  |  |  |  |
|--|-----|--|--|--|--|--|--|
|  | xii | Total loss carried forward to future years |  |  |  |  |  |
|--|-----|--|--|--|--|--|--|

| Schedule VI-A |   | Deductions under Chapter VI-A                    |  |   |       |  |  |
|---------------|---|--|--|---|-------|--|--|
| TOTAL DEDUC   | l | Part B- Deduction in respect of certain payments |  |   |       |  |  |
|               | a | 80C  |  | b | 80CCC |  |  |

Schedule VI-A Deductions under Chapter VI-A

|                  |   |   |  |   |           |  |   |  |
|------------------|---|---|--|---|-----------|--|---|--|
| TOTAL DEDUCTIONS | c | 80CCD(1)  |  | d | 80CCD(1B) |  |   |  |
|                  | e | 80CCD(2)  |  | f | 80D       |  |   |  |
|                  | g | 80DD  |  | h | 80DDB     |  |   |  |
|                  | i | 80E   |  | j | 80EE      |  |   |  |
|                  | k | 80EEA   |  | l | 80EEB     |  |   |  |
|                  | m | 80G   |  | n | 80GG      |  |   |  |
|                  | o | 80GGA   |  | p | 80GGC     |  |   |  |
|                  | z | Part C, CA and D- Deduction in respect of certain incomes/other deduction |  |   |           |  |   |  |
|                  | q | 80QQB   |  | r | 80RRB     |  |   |  |
|                  | s | 80TTA   |  | t | 80TTB     |  |   |  |
|                  | u | 80U   |  |   |           |  |   |  |
|                  | v | Total deductions under Chapter VI-A (Total of a to u)                     |  |   |           |  | v |  |

| 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 of (Donation Reference Number) | Amount of donation |                        |                | Eligible donation | Amount of donation |
|-----|--|--------------|------------------------------------|--------------------|------------------------|----------------|-------------------|--------------------|
|     |  |              |                                    | Donation in cash   | Donation in other mode | Total Donation |                   |                    |
| i   |  |              |                                    |                    |                        |                |                   |                    |
| ii  |  |              |                                    |                    |                        |                |                   |                    |
| iii | Total                                      |              |                                    |                    |                        |                |                   |                    |
| E   | Total donations (Aiii + Biii + Cii + 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 AMT |  | Computation of Alternate Minimum Tax payable under section 115JC |  |  |  |
|--------------|--|--|--|--|--|
| 1            | Total Income as per item 12 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   |  |  |  |
| 3            | Adjusted Total Income under section 115JC(1) (1+2a)  | 3  |  |  |  |
| 4            | Tax payable under section 115JC [18.5% of (3)] (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 (7 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             | Utilization 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 (A)   | AMT Credit                                    |  |   | AMT Credit Utilised during the Current Assessment Year (C) | Balance AMT Credit Carried Forward (D)= (B3) –(C) |
|               |   | Gross (B1)                                    | Set-off in earlier assessment years (B2) | Balance brought forward to the current assessment year (B3) = (B1) – (B2) |  |   |
| i             | 2013-14   |   |  |   |  |   |
| ii            | 2014-15   |   |  |   |  |   |
| iii           | 2015-16   |   |  |   |  |   |
| iv            | 2016-17   |   |  |   |  |   |
| v             | 2017-18   |   |  |   |  |   |
| vi            | 2018-19   |   |  |   |  |   |
| vii           | 2019-20   |   |  |   |  |   |
| viii          | 2020-21   |   |  |   |  |   |
| ix            | 2021-22   |   |  |   |  |   |
| x             | 2022-23   |   |  |   |  |   |

|   |  |   |  |  |  |  |   |  |
|---|--|---|--|--|--|--|---|--|
|   | xi   | Current AY (enter 1-2, if 1>2 else enter 0) |  |  |  |  |   |  |
|   | xii  | Total                                       |  |  |  |  |   |  |
| 5 | Amount of tax credit under section 115JD utilised during the year [total of item No. 4 (C)]  |   |  |  |  |  | 5 |  |
| 6 | Amount of AMT liability available for credit in subsequent assessment years [total of 4 (D)] |   |  |  |  |  | 6 |  |

| Schedule SPI |                | Income of specified persons (spouse, minor child etc.) includable in income of the assessee as per section 64 |  |  |  |  |  |              |             |                                  |
|--------------|----------------|---|--|--|--|--|--|--------------|-------------|----------------------------------|
| Sl No        | Name of person | PAN/ Aadhaar No. of person (optional)   |  |  |  |  |  | Relationship | Amount (Rs) | Head of Income in which included |
| 1            |                |   |  |  |  |  |  |              |             |                                  |
| 2            |                |   |  |  |  |  |  |              |             |                                  |
| 3            |                |   |  |  |  |  |  |              |             |                                  |

| Schedule SI |   |                          | Special rate (%) | Income (i)                      | Tax thereon (ii)      |
|-------------|---|--------------------------|------------------|---------------------------------|-----------------------|
| 1           | 111- Accumulated balance of recognised provident for prior years                                | <input type="checkbox"/> |                  | (2ciii of Schedule OS)          | (2civ of Schedule OS) |
| 2           | 111A or section 115AD(1)(b)(ii)- Proviso (STCG on shares units on which STT paid)               | <input type="checkbox"/> | 15               | (3iii of Schedule BFLA)         |                       |
| 3           | 115AD (STCG for FIIs on securities where STT not paid)  | <input type="checkbox"/> | 30               | (3iv of Schedule BFLA)          |                       |
| 4           | 112 proviso (LTCG on listed securities/ units without indexation)                               | <input type="checkbox"/> | 10               | (part of 3vii of Schedule BFLA) |                       |
| 5           | 112(1)(c)(iii) (LTCG for non-resident on unlisted securities)                                   | <input type="checkbox"/> | 10               | (part of 3vii of Schedule BFLA) |                       |
| 6           | 115AC (LTCG for non-resident on bonds/GDR)  | <input type="checkbox"/> | 10               | (part of 3vii of Schedule BFLA) |                       |
| 7           | 115ACA (LTCG for an employee of specified company on GDR)                                       | <input type="checkbox"/> | 10               | (part of 3vii of Schedule BFLA) |                       |
| 8           | 115AD (LTCG for FIIs on securities)   | <input type="checkbox"/> | 10               | (part of 3vii of Schedule BFLA) |                       |
| 9           | 115E (LTCG for non-resident Indian on specified asset)  | <input type="checkbox"/> | 10               | (part of 3vii of Schedule BFLA) |                       |
| 10          | 112 (LTCG on others)  | <input type="checkbox"/> | 20               | (3viii of Schedule BFLA)        |                       |
| 11          | 112A or section 115AD(1)(b)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid) | <input type="checkbox"/> | 10               | (part of 3vi of Schedule BFLA)  |                       |
| 12          | STCG Chargeable at special rates in India as per DTAA   |                          |                  | (part of 3vi of Schedule BFLA)  |                       |
| 13          | LTCG Chargeable at special rates in India as per DTAA   |                          |                  | (part of 3ix of schedule BFLA)  |                       |
| 14          | 115BB (Winnings from lotteries, puzzles, races, games etc.)                                     | <input type="checkbox"/> | 30               | (part of 2a of Schedule OS)     |                       |
| 15          | 115BBE (Income under sections 68, 69, 69A, 69B, 69C or 69D)                                     | <input type="checkbox"/> | 60               | (2b of Schedule OS)             |                       |
| 16          | 115BBH (Income from transfer of virtual digital asset)  | <input type="checkbox"/> | 30               | (C2 of Schedule CG)             |                       |
| 17          | 115BBF (Tax on income from patent)  | <input type="checkbox"/> | 10               | (part of 2d of Schedule OS)     |                       |
| 18          | 115BBG (Tax on income from transfer of carbon credits)  | <input type="checkbox"/> | 10               | (part of 2d of Schedule OS)     |                       |
| 19          | Any other income chargeable at special rate (Drop down to be provided in e-filing utility)      | <input type="checkbox"/> |                  | (part of 2d of Schedule OS)     |                       |
| 20          | Other source of income chargeable at special rates in India as per DTAA                         | <input type="checkbox"/> |                  | (part of 2f of Schedule OS)     |                       |
| 21          | Pass Through Income in the nature of Short-Term Capital Gain chargeable @ 15%                   | <input type="checkbox"/> | 15               | (part of 3iv of Schedule BFLA)  |                       |
| 22          | Pass Through Income in the nature of Short-Term Capital Gain chargeable @ 30%                   | <input type="checkbox"/> | 30               | (part of 3v of Schedule BFLA)   |                       |

SPECIAL RATES OF TAXATION



|              |  |                          |    |                                  |
|--------------|--|--------------------------|----|----------------------------------|
| 23           | Pass Through Income in the nature of Long-Term Capital Gain chargeable @ 10% u/s 112A  | <input type="checkbox"/> | 10 | (part of 3vii of Schedule BFLA)  |
| 24           | Pass Through Income in the nature of Long-Term Capital Gain chargeable @ 10% under sections other than u/s 112A                          | <input type="checkbox"/> | 10 | (part of 3vii of Schedule BFLA)  |
| 25           | Pass Through Income in the nature of Long-Term Capital Gain chargeable @ 20%   | <input type="checkbox"/> | 20 | (part of 3viii of Schedule BFLA) |
| 26           | Pass through income in the nature of income from other source chargeable at special rates (Drop down to be provided in e-filing utility) | <input type="checkbox"/> |    | (2e of Schedule OS)              |
| <b>Total</b> |  |                          |    |                                  |

**Schedule EI Details of Exempt Income (Income not to be included in Total Income or not chargeable to tax)**

|               |  |  |  |                  |                     |                 |                |                        |     |
|---------------|--|--|--|------------------|---------------------|-----------------|----------------|------------------------|-----|
| EXEMPT INCOME | 1  | Interest income  |  |                  |                     | 1               |                |                        |     |
|               | 2  | i  | Gross Agricultural receipts (other than income to be excluded under rules 7A, 7B or 8)   |                  |                     | i               |                |                        |     |
|               |  | ii   | Expenditure incurred on agriculture  |                  |                     | ii              |                |                        |     |
|               |  | iii  | Unabsorbed agricultural loss of previous eight assessment years  |                  |                     | iii             |                |                        |     |
|               |  | iv   | Net Agricultural income for the year (i – ii – iii) (enter nil if loss)  |                  |                     | 2               |                |                        |     |
|               |  | v  | In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details (Fill up details separately for each agricultural land) |                  |                     |                 |                |                        |     |
|               | a  | Name of district along with pin code in which agricultural land is located           |  |                  |                     |                 |                |                        |     |
|               |  | b Measurement of agricultural land in Acre   |  |                  |                     |                 |                |                        |     |
|               |  | c Whether the agricultural land is owned or held on lease (drop down to be provided) |  |                  |                     |                 |                |                        |     |
|               |  | d Whether the agricultural land is irrigated or rain-fed (drop down to be provided)  |  |                  |                     |                 |                |                        |     |
|               | 3  | Other exempt income (including exempt income of minor child)                         |  |                  |                     | 3               |                |                        |     |
|               | 4  | Income not chargeable to tax as per DTAA   |  |                  |                     |                 |                |                        |     |
|               |  | Sl. No.  | Amount of income   | Nature of income | Country name & Code | Article of DTAA | Head of Income | Whether obtained (Y/N) | TRC |
|               |  | I  |  |                  |                     |                 |                |                        |     |
|               |  | II   |  |                  |                     |                 |                |                        |     |
|               | III  | Total Income from DTAA not chargeable to tax   |  |                  | 4                   |                 |                |                        |     |
| 5             | Pass through income not chargeable to tax (Schedule PTI) |  |  |                  | 5                   |                 |                |                        |     |
| 6             | Total (1+2+3+4+5+)                                       |  |  |                  | 6                   |                 |                |                        |     |

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

| PASS THROUGH INCOME | Sl.                       | 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 (7-8) | TDS on such amount, if any |
|---------------------|---------------------------|--|---|--|-----|-------------------------|---------------------|---|------------------------|----------------------------|
|                     | (1)                       | (2)  | (3)                                     | (4)  | (5) | (6)                     | (7)                 | (8)   | (9)                    | (10)                       |
| 1.                  | (Dropdown to be provided) |  |   |  | I   | House property          |                     |   |                        |                            |
|                     |                           |  |   |  | ii  | Capital Gains           |                     |   |                        |                            |
|                     |                           |  |   |  |     | a                       | Short-term          |   |                        |                            |
|                     |                           |  |   |  |     | ai                      | Section 111A        |   |                        |                            |
|                     |                           |  |   |  |     | aii                     | Others              |   |                        |                            |
|                     |                           |  |   |  |     | b                       | Long-term           |   |                        |                            |
|                     |                           |  |   |  |     | bi                      | Section 112A        |   |                        |                            |
|                     |                           |  |   |  | bii | Other than section 112A |                     |   |                        |                            |
| iii                 | Other Sources             |  |   |  |     |                         |                     |   |                        |                            |

|   |                             |  |  |  |     |                             |  |  |  |  |  |  |
|---|-----------------------------|--|--|--|-----|-----------------------------|--|--|--|--|--|--|
| 2.  |                             |  |  |  | A   | Dividend                    |  |  |  |  |  |  |
|   |                             |  |  |  | B   | Others                      |  |  |  |  |  |  |
|   |                             |  |  |  | iv  | Income claimed to be exempt |  |  |  |  |  |  |
|   |                             |  |  |  | a   | u/s 10(23FBB)               |  |  |  |  |  |  |
|   |                             |  |  |  | b   | u/s .....                   |  |  |  |  |  |  |
|   |                             |  |  |  | c   | u/s .....                   |  |  |  |  |  |  |
|   |                             |  |  |  | I   | House property              |  |  |  |  |  |  |
|   |                             |  |  |  | ii  | Capital Gains               |  |  |  |  |  |  |
|   |                             |  |  |  | a   | Short-term                  |  |  |  |  |  |  |
|   |                             |  |  |  | ai  | Section 111A                |  |  |  |  |  |  |
|   |                             |  |  |  | aii | Others                      |  |  |  |  |  |  |
|   |                             |  |  |  | b   | Long-term                   |  |  |  |  |  |  |
|   |                             |  |  |  | bi  | Section 112A                |  |  |  |  |  |  |
|   |                             |  |  |  | bii | Other than Section 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 .....                   |  |  |  |     |                             |  |  |  |  |  |  |
| <b>NOTE ▶</b> Please refer to the instructions for filling out this schedule. |                             |  |  |  |     |                             |  |  |  |  |  |  |

| Schedule FSI  |              |                                | Details of Income from outside India and tax relief (available only in case of resident) |                |   |                        |   |  |  |  |
|---|--------------|--------------------------------|--|----------------|---|------------------------|---|--|--|--|
| Sl. No.   | 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)   | (f)  |  |  |
| 1   |              |                                | i  | Salary         |   |                        |   |  |  |  |
|   |              |                                | ii   | House Property |   |                        |   |  |  |  |
|   |              |                                | iii  | Capital Gains  |   |                        |   |  |  |  |
|   |              |                                | iv   | Other sources  |   |                        |   |  |  |  |
|   |              |                                | Total  |                |   |                        |   |  |  |  |
| 2   |              |                                | i  | Salary         |   |                        |   |  |  |  |
|   |              |                                | ii   | House Property |   |                        |   |  |  |  |
|   |              |                                | iii  | Capital Gains  |   |                        |   |  |  |  |
|   |              |                                | iv   | Other sources  |   |                        |   |  |  |  |
|   |              |                                | Total  |                |   |                        |   |  |  |  |
| <b>NOTE ▶</b> 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) |
|-------------|-------------------------------|---|
| 1           | Summary of Tax relief claimed |   |

| Country Code  | Taxpayer Identification Number   | Total taxes paid outside India<br>(total of (c) of Schedule FSI in respect of each country) | Total tax relief available<br>(total of (e) of Schedule FSI in respect of each country) | Tax Relief Claimed under section<br>(specify 90, 90A or 91) |
|---|--|---|---|---|
| (a)   | (b)  | (c)   | (d)   | (e)   |
|   |  |   |   |   |
|   |  |   |   |   |
|   |  |   |   |   |
|   |  |   |   |   |
| <b>Total</b>  |  |   |   |   |
| 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                                    |   |
| <b>NOTE ▶</b> 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 <sup>st</sup> day of December, 2022 |              |                               |                                  |             |                |        |                      |                                |                 |   |
|                           | Sl No | Country name   | Country code | Name of financial institution | Address of financial institution | of 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 <sup>st</sup> 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<br><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 <sup>st</sup> 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 <sup>st</sup> day of December, 2022 |              |  |                                  |                     |                  |                                |   |  |   |  |  |
| Sl No | Country name   | Country code | Name of financial institution in which insurance contract held | Address of financial institution | ZIP code            | Date of contract |                                | The cash value or surrender value of the contract |  | Total gross amount paid/credited with respect to the contract during the period |  |  |
| (1)   | (2)  | (3)          | (4)  | (5)                              | (6)                 | (7)              |                                | (8)   |  | (9)   |  |  |
| (i)   |  |              |  |                                  |                     |                  |                                |   |  |   |  |  |
| (ii)  |  |              |  |                                  |                     |                  |                                |   |  |   |  |  |
| B     | Details of Financial Interest in any Entity held (including any beneficial interest) at any time during the calendar year ending as on 31 <sup>st</sup> December, 2022                                 |              |  |                                  |                     |                  |                                |   |  |   |  |  |
| Sl No | Country Name and   | ZIP Code     | Nature of  | Name and Address of the          | Nature of Interest- | Date since held  | Total Investment               | Income accrued                                    | Nature of                                  | Income taxable and offered in this return                                       |  |  |

|   | code   | entity                     | Entity                  | Direct/ Beneficial owner/ Beneficiary            |                            | (at cost) (in rupees)                  | from such Interest                                   | Income   | Amount                                       | Schedule where offered                       | Item number of schedule |      |
|---|--|----------------------------|-------------------------|--|----------------------------|--|--|--|--|--|-------------------------|------|
| (1)   | (2)  | 2a                         | (3)                     | (4)  | (5)                        | (6)                                    | (7)  | (8)  | (9)  | (10)   | (11)                    | (12) |
| (i)   |  |                            |                         |  |                            |  |  |  |  |  |                         |      |
| (ii)  |  |                            |                         |  |                            |  |  |  |  |  |                         |      |
| <b>C Details of Immovable Property held (including any beneficial interest) at any time during the calendar year ending as on 31<sup>st</sup> December, 2022</b>  |  |                            |                         |  |                            |  |  |  |  |  |                         |      |
| 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)   | (2)  | 2a                         | (3)                     | (4)  | (5)                        | (6)                                    | (7)  | (8)  | (9)  | (10)   | (11)                    |      |
| (i)   |  |                            |                         |  |                            |  |  |  |  |  |                         |      |
| (ii)  |  |                            |                         |  |                            |  |  |  |  |  |                         |      |
| <b>D Details of any other Capital Asset held (including any beneficial interest) at any time during the calendar year ending as on 31<sup>st</sup> December, 2022</b>   |  |                            |                         |  |                            |  |  |  |  |  |                         |      |
| 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)   | (2)  | 2b                         | (3)                     | (4)  | (5)                        | (6)                                    | (7)  | (8)  | (9)  | (10)   | (11)                    |      |
| (i)   |  |                            |                         |  |                            |  |  |  |  |  |                         |      |
| (ii)  |  |                            |                         |  |                            |  |  |  |  |  |                         |      |
| <b>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<sup>st</sup> December, 2022 and which has not been included in A to D above.</b> |  |                            |                         |  |                            |  |  |  |  |  |                         |      |
| 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)  | (2)                   | (3)      | (3a)   | (3b)                         | (4)                         | (5)                               | (6)  | (7)  | (8)                                  | (9)  | (10)                   | (11)                    |                         |
| (i)  |                       |          |  |                              |                             |                                   |  |  |                                      |  |                        |                         |                         |
| (ii)   |                       |          |  |                              |                             |                                   |  |  |                                      |  |                        |                         |                         |
| <b>F</b> 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 held                              | Whether income derived is taxable in your hands? | If (8) is yes, Income from the trust | If (8) is yes, Income offered in this return | Amount                 | Schedule where offered  | Item number of schedule |
| (1)  | (2)                   | (2a)     | (3)  | (4)                          | (5)                         | (6)                               | (7)  | (8)  | (9)                                  | (10)   | (11)                   | (12)                    |                         |
| (i)  |                       |          |  |                              |                             |                                   |  |  |                                      |  |                        |                         |                         |
| (ii)   |                       |          |  |                              |                             |                                   |  |  |                                      |  |                        |                         |                         |
| <b>G</b> Details of any other income derived from any source outside India which is not included in,- (i) items A to F above and, (ii) income under the head business or profession  |                       |          |  |                              |                             |                                   |  |  |                                      |  |                        |                         |                         |
| Sl No  | Country Name and code | ZIP Code | Name and address of the person from whom derived | Income derived               | Nature of income            | Whether taxable in your hands?    | If (6) is yes, Income offered in this return |  |                                      |  |                        |                         |                         |
| (1)  | (2)                   | (2b)     | (3)  | (4)                          | (5)                         | (6)                               | Amount                                       | Schedule where offered                           | Item number of schedule              | (7)  | (8)                    | (9)                     |                         |
| (i)  |                       |          |  |                              |                             |                                   |  |  |                                      |  |                        |                         |                         |
| (ii)   |                       |          |  |                              |                             |                                   |  |  |                                      |  |                        |                         |                         |
| <b>NOTE</b> ▶ 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 |  |

|   | Heads of Income | Receipts 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 | Capital gains   |                         |   |  |  |
| 3 | Other sources   |                         |   |  |  |
| 4 | Total           |                         |   |  |  |

| Schedule AL                       |             | Assets and Liabilities at the end of the year (applicable in a case where total income exceeds Rs.50 lakh) |   |          |                      |  |
|-----------------------------------|-------------|--|---|----------|----------------------|--|
| DETAILS OF ASSETS AND LIABILITIES | <b>A</b>    | <b>Details of immovable assets</b>   |   |          |                      |  |
|                                   | Sl. No.     | Description  | Address   | Pin code | Amount (cost) in Rs. |  |
|                                   | (1)         | (2)  | (3)   | (4)      | (5)                  |  |
|                                   | (i)         |  |   |          |                      |  |
|                                   | (ii)        |  |   |          |                      |  |
|                                   | <b>B</b>    | <b>Details of movable assets</b>   |   |          |                      |  |
|                                   | 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   |   |          |                      |  |
|                                   | <b>C</b>    | <b>Liabilities in relation to Assets at (A + B)</b>  |   |          |                      |  |
|                                   | <b>NOTE</b> |  | Please refer to instructions for filling out this schedule. |          |                      |  |

| 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 the next Assessment years |
|                                |         |   |  | Such specified security or sweat equity shares were sold<br>(i)Fully<br>(ii)Partly<br>(iii)Not sold<br><br>Specify the date and amount of tax attributed to such sale out of Col 3<br><br>(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?<br><br>o Yes o No<br><br>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               |   |   |   |  |   |
| 2                              | 2022-23 | Sl. No. 8 of Schedule ESOP for last year  |  |   |   | (To be enabled from AY 2026-27) (Payment to be made in FY 2025-26)  |  |   |
| 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  | 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)   | 3av   |
|              | b  | Long-term   |       |
|              | i  | Long-term chargeable @ 10% (9vi of item E of schedule CG)   | bi    |
|              | ii   | Long-term chargeable @ 20% (9vii of item E of schedule CG)  | b ii  |
|              | iii  | Long-term chargeable at special rates in India as per DTAA (9viii of item E of schedule CG)                       | b iii |
|              | iv   | Total Long-term (bi + b ii + b iii) (enter nil if loss)   | 3biv  |
|              | 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 rates (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) (enter nil if loss)   | 4d  |       |
| 5            | Total of head wise income (1+2+3e+4d)  | 5   |       |
| 6            | Losses of current year set off against 5 (total of 2xiii and 3xiii of Schedule CYLA)                       | 6   |       |
| 7            | Balance after set off current year losses (5-6) (total of column 4 of Schedule CYLA+ 2 of Schedule OS)     | 7   |       |
| 8            | Brought forward losses set off against 7 (2xii of Schedule BFLA)   | 8   |       |
| 9            | Gross Total income (7-8) (3xiii of Schedule BFLA + 2 of Schedule OS)                                       | 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 [v of Schedule VI A and limited to (9-10)]                                   | 11  |       |
| 12           | Total income (9 - 11)  | 12  |       |
| 13           | Income which is included in 12 and chargeable to tax at special rates (total of column (i) of schedule SI) | 13  |       |
| 14           | Net agricultural income/ any other income for rate purpose (3 of Schedule EI)                              | 14  |       |
| 15           | Aggregate income (12-13+14) [applicable if (12-13) exceeds maximum amount not chargeable to tax]           | 15  |       |
| 16           | Losses of current year to be carried forward (total of row xi of Schedule CFL)                             | 16  |       |
| 17           | Deemed income under section 115JC (3 of Schedule AMT)  | 17  |       |

| Part B – TTI |   | Computation of tax liability on total income |  |    |
|--------------|---|--|--|----|
|              | 1 | a  | Tax payable on deemed total income u/s 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 |

|                              |  |  |   |   |                                 |      |  |
|------------------------------|--|--|---|---|---------------------------------|------|--|
| COMPUTATION OF TAX LIABILITY | 2  | Tax payable on total income  |   |   |                                 |      |  |
|                              | a  | Tax at normal rates on 15 of Part B-TI   |   | 2a  |                                 |      |  |
|                              | b  | Tax at special rates (total of col. (ii) of Schedule SI)   |   | 2b  |                                 |      |  |
|                              |  | 10   | Deductions under Chapter VI-A (o of Schedule VIA)           |   |                                 |      |  |
|                              |  | 11   | Total income  |   |                                 |      |  |
|                              |  | 12   | Net agricultural income/ any other income for rate purpo    |   |                                 |      |  |
|                              |  | 13   | 'Aggregate income' (8+ 9)                                   |   |                                 |      |  |
|                              |  | 14   | Losses of current year to be carried forward (total of 2vii |   |                                 |      |  |
|                              | c  | Rebate on agricultural income [applicable if (12-13) of Part B-TI exceeds 2c maximum amount not chargeable to tax] |   | 2c  |                                 |      |  |
|                              | d  | Tax Payable on Total Income (2a + 2b - 2c)   |   | 2d  |                                 |      |  |
|                              | 3  | Rebate under section 87A   |   | 3   |                                 |      |  |
|                              | 4  | Tax payable after rebate (2d - 3)  |   | 4   |                                 |      |  |
|                              | 5  | Surcharge  |   | Surcharge computed before marginal relief | Surcharge after marginal relief |      |  |
|                              | i  | @ 25% of 15(ii) of Schedule SI   | 5i  |   | ia                              |      |  |
| ii                           | @10% or 15%, as applicable (Refer instructions)  | 5ii  |   | iaa                                       |                                 |      |  |
| iii                          | On [(4) – 15(ii) of Schedule SI – tax on incomes referred in 5(ii) above)]   | 5iii   |   |   |                                 |      |  |
| iv                           | Total ia + iia   |  |   |   | 5iv                             | 5iii |  |
| 6                            | Health and Education Cess @ 4% on (4 + 5iv)  |  | 6   |   |                                 |      |  |
| 7                            | Gross tax liability (4 + 5iv + 6)  |  | 7   |   |                                 |      |  |
| 8                            | Gross tax payable (higher of 1d and 7) (8a+8b)   |  | 8   |   |                                 |      |  |
| 8a                           | 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) (8-8b) |  | 8a  |   |                                 |      |  |
| 8b                           | 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                               |  | 8b  |   |                                 |      |  |
| 8c                           | Tax deferred from earlier years but payable during current AY ( total of col 7 of schedule Tax deferred on ESOP  |  | 8c  |   |                                 |      |  |
| 9                            | Credit u/s 115JD of tax paid in earlier years (applicable only if 7 is higher than 1d) (row 5 of Schedule AMTC)  |  | 9   |   |                                 |      |  |
| 10                           | Tax payable after credit u/s 115JD (8a + 8c - 9)   |  | 10  |   |                                 |      |  |
| 11                           | Tax relief   |  |   |   |                                 |      |  |
| a                            | Section 89(Please ensure to submit Form 10E)   | 11a  |   |   |                                 |      |  |
| b                            | Section 90/ 90A (2 of Schedule TR)   | 11b  |   |   |                                 |      |  |
| c                            | Section 91 (3 of Schedule TR)  | 11c  |   |   |                                 |      |  |
| d                            | Total (11a + 11b + 11c)  |  |   |   | 11d                             |      |  |
| 12                           | Net tax liability (10 – 11d) (enter zero if negative)  |  | 12  |   |                                 |      |  |
| 13                           | Interest and fee payable   |  |   |   |                                 |      |  |
| a                            | Interest for default in furnishing the return (section 234A)   | 13a  |   |   |                                 |      |  |
| b                            | Interest for default in payment of advance tax (section 234B)  | 13b  |   |   |                                 |      |  |
| c                            | Interest for deferment of advance tax (section 234C)   | 13c  |   |   |                                 |      |  |
| d                            | Fee for default in furnishing return of income (section 234F)  | 13d  |   |   |                                 |      |  |
| e                            | Total Interest and Fee Payable (13a+13b+13c+13d)   |  |   |   | 13e                             |      |  |
| 14                           | Aggregate liability (12 + 13e)   |  | 14  |   |                                 |      |  |





## 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 return in my capacity as \_\_\_\_\_ 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 →              |
| <b>If the return has been prepared by a Tax Return Preparer (TRP) give further details below:</b> |  |             |  |                          |
| Identification No. of TRP   |  | Name of TRP |  | Counter Signature of TRP |
|   |  |             |  |                          |
| If TRP is entitled for any reimbursement from the Government, amount thereof                      |  |             |  |                          |

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

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

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

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





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

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

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

|  |   |                                 |                                   |    |  |  |
|--|---|---------------------------------|-----------------------------------|----|--|--|
|  | 1 | Debits to manufacturing account |                                   |    |  |  |
|  |   | Opening Inventory               |                                   |    |  |  |
|  | A | i                               | Opening stock of raw-material     | i  |  |  |
|  |   | ii                              | Opening stock of Work in progress | ii |  |  |

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

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

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

|     |      |   |        |     |  |
|-----|------|---|--------|-----|--|
|     | ix   | Total (i + ii + iii + iv + v + vi + vii + viii)   |        | Cix |  |
|     | D    | Total Revenue from operations (Aiv + B + Cix)   |        | 4D  |  |
| 5   |      | Closing Stock of Finished Goods   |        | 5   |  |
| 6   |      | Total of credits to Trading Account (4D + 5)  |        | 6   |  |
| 7   |      | Opening Stock of Finished Goods   |        | 7   |  |
| 8   |      | Purchases (net of refunds and duty or tax, if any)  |        | 8   |  |
| 9   |      | Direct Expenses (9i + 9ii + 9iii)   |        | 9   |  |
|     | i    | Carriage inward   | 9i     |     |  |
|     | ii   | Power and fuel  | 9ii    |     |  |
|     | iii  | Other direct expenses<br>Note: Row can be added as per the nature of Direct Expenses              | 9iii   |     |  |
| 10  |      | Duties and taxes, paid or payable, in respect of goods and services purchased                     |        |     |  |
|     | i    | Custom duty   | 10i    |     |  |
|     | ii   | Counter 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 61 to 65 as applicable)

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

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

DEBITS TO PROFIT AND LOSS ACCOUNT

|    |  |   |        |  |       |  |
|----|--|---|--------|--|-------|--|
| 31 | <b>Royalty</b>   |   |        |  |       |  |
|    | 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 | <b>Professional / Consultancy fees / Fee for technical services</b>  |   |        |  |       |  |
|    | 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 | <b>Hotel, boarding and Lodging</b>   |   |        |  | 33    |  |
| 34 | <b>Traveling expenses other than on foreign traveling</b>  |   |        |  | 34    |  |
| 35 | <b>Foreign travelling expenses</b>   |   |        |  | 35    |  |
| 36 | <b>Conveyance expenses</b>   |   |        |  | 36    |  |
| 37 | <b>Telephone expenses</b>  |   |        |  | 37    |  |
| 38 | <b>Guest House expenses</b>  |   |        |  | 38    |  |
| 39 | <b>Club expenses</b>   |   |        |  | 39    |  |
| 40 | <b>Festival celebration expenses</b>   |   |        |  | 40    |  |
| 41 | <b>Scholarship</b>   |   |        |  | 41    |  |
| 42 | <b>Gift</b>  |   |        |  | 42    |  |
| 43 | <b>Donation</b>  |   |        |  | 43    |  |
| 44 | <b>Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)</b>  |   |        |  |       |  |
|    | 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 | <b>Audit fee</b>   |   |        |  | 45    |  |
| 46 | <b>Other expenses (specify nature and amount)</b>  |   |        |  |       |  |
|    | i  |   | i      |  |       |  |
|    | ii   |   | ii     |  |       |  |
|    | iii  | Total (i + ii)  |        |  | 46iii |  |
| 47 | <b>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)</b> |   |        |  |       |  |
|    | i1   |   |        |  | 47 i1 |  |
|    | i2   |   |        |  | 47 i2 |  |
|    | i3   |   |        |  | 47 i3 |  |
|    | i  | Rows can be added as required Total (47i1+47i2+47i3)  |        |  | 47i   |  |

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





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

|   |  |   |    |    |  |
|---|--|---|----|----|--|
|   | n  | Amount transferred to any special reserve [36(1)(viii)]   | 6n |    |  |
|   | o  | Expenditure for the purposes of promoting family planning amongst employees [36(1)(ix)]   | 6o |    |  |
|   | p  | Amount of securities transaction paid in respect of transaction in securities if such income is not included in business income [36(1)(xv)] | 6p |    |  |
|   | q  | Marked to market loss or other expected loss as computed in accordance with the ICDS notified u/s 145(2) [36(1)(xviii)]                     | 6q |    |  |
|   | r  | Any other disallowance  | 6r |    |  |
|   | s  | Total amount disallowable under section 36 (total of 6a to 6r)  |    |    |  |
| 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)  |    |    |  |
| 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 inadmissible under section [40(b)/40(ba)]       | Ah |    |  |
|   | i  | Any other disallowance  | Ai |    |  |
|   | j  | Total amount disallowable under section 40(total of Aa to Ai)   |    |    |  |
| B | Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year |   |    | 8B |  |
| 9 | Amounts debited to the profit and loss account, to the extent disallowable under section 40A                 |   |    |    |  |
|   | a  | Amounts paid to persons specified in section 40A(2)(b)  | 9a |    |  |

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

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

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

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

**SCHEDULES TO THE RETURN FORM (FILL AS APPLICABLE)**

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

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

|        |   |                                      |  |
|--------|---|--------------------------------------|--|
| a      | Gross rent received or receivable or lettable value   | 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) (nil, if self-occupied etc. as per section 23(2) of the Act)   | 1e                                   |  |
| f      | Annual value of the property owned (own percentage share x 1e)  | 1f                                   |  |
| g      | 30% of 1f   | 1g                                   |  |
| h      | Interest payable on borrowed capital  | 1h                                   |  |
| i      | Total (1g+ 1h)  | 1i                                   |  |
| j      | Arrears/Unrealised rent received during the year less 30%   | 1j                                   |  |
| k      | Income from house property 1 (1f – 1i + 1j)   | 1k                                   |  |
| 2      | Address of property 2   | Town/ City                           | State  |
|        |   |                                      | Country  |
|        |   |                                      | PIN Code/ Zip Code   |
|        | Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (if “YES” please enter following details)  |                                      |  |
|        | Your percentage of share in the property (%) <input style="width:100px;" type="text"/>  |                                      |  |
|        | Name of Co-owner(s)   | PAN/Aadhaar No. of Co-owner (s)      | Percentage Share in Property   |
| I      |   |                                      |  |
| II     |   |                                      |  |
|        | <input checked="" type="checkbox"/> Let out   | Name(s) of Tenant(s) (if lease note) | PAN/Aadhaar No. of Tenant(s) (Please PAN/TAN/Aadhaar No. of Tenant(s) (if TDS credit is claimed) |
|        | <input type="checkbox"/> Self-occupied  |                                      |  |
|        | <input type="checkbox"/> Deemed let out   |                                      |  |
| a      | Gross rent received or receivable/ lettable value<br><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)<br><i>(if negative take the figure to 2i of schedule CYLA)</i>   | 4                                    |  |
| NOTE ▶ | Please include the income of the specified persons referred to in Schedule SPI and Pass-through income referred to in schedule PTI while computing the income under this head |                                      |  |
| NOTE ▶ | Furnishing of PAN/Aadhaar No. of tenant is mandatory, if tax is deducted under section 194-IB.  |                                      |  |
| NOTE ▶ | Furnishing of TAN of tenant is mandatory, if tax is deducted under section 194-I.   |                                      |  |

|                    |  |
|--------------------|--|
| <b>Schedule BP</b> | <b>Computation of income from business or profession</b>                           |
| A                  | From business or profession other than speculative business and specified business |

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

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



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

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

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

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

**Schedule DOA Depreciation on other assets (Other than assets on which full capital expenditure is allowable as deduction)**

| 1  | Block of assets   | Land | Building (not including land) |       |      | Furniture and fittings | Intangible assets | Ships |
|----|---|------|-------------------------------|-------|------|------------------------|-------------------|-------|
|    |   | 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<br>(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)                            |      |                               |       |      |                        |                   |       |

DEPRECIATION ON OTHER ASSETS

**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 | 1 | Plant and machinery   |    |
|------------|---|---|----|
|            | a | Block entitled for depreciation @ 15 per cent<br>(Schedule DPM -17i or 18i as applicable) | 1a |

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

**Schedule DCG Deemed Capital Gains on sale of depreciable assets**

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

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

| Sl No | Expenditure of the nature | Amount, if any, debited to profit | Amount of deduction allowable | Amount of deduction in excess of the |
|-------|---------------------------|-----------------------------------|-------------------------------|--------------------------------------|
|-------|---------------------------|-----------------------------------|-------------------------------|--------------------------------------|

|      | referred to in section<br>(1)   | and loss account<br>(2) | (3) | amount debited to profit and loss account<br>(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   |  |                  |                       |   |                     |       |     |  |
|--|---|---|--|------------------|-----------------------|---|---------------------|-------|-----|--|
| Short-term Capital Gains   | <b>A Short-term Capital Gains (STCG) (Sub-items 4 and 5 are not applicable for residents)</b>       |   |  |                  |                       |   |                     |       |     |  |
|  | <b>1 From sale of land or building or both (fill up details separately for each property)</b>       |   |  |                  |                       |   |                     |       |     |  |
|  | Date of purchase/<br>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   | <b>Deductions under section 48</b>  |  |                  |                       |   |                     |       |     |  |
|  |   | i   | Cost of acquisition without indexation   |                  |                       |   |                     | bi    |     |  |
|  |   | ii  | Cost of Improvement without indexation   |                  |                       |   |                     | bii   |     |  |
|  |   | iii   | Expenditure wholly and exclusively in connection with transfer   |                  |                       |   |                     | biii  |     |  |
|  |   | iv  | Total (bi + bii + biii)  |                  |                       |   |                     | biv   |     |  |
|  | c   | Balance (aiii – biv)  |  |                  |                       |   | 1c                  |       |     |  |
|  | d   | Deduction under section 54B/54D/ 54G/54GA (Specify details in item D below) |  |                  |                       |   | 1d                  |       |     |  |
|  | e   | Short-term Capital Gains on Immovable property (1c - 1d)                    |  |                  |                       |   |                     |       | A1e |  |
|  | <b>f In case of transfer of immovable property, please furnish the following details (see note)</b> |   |  |                  |                       |   |                     |       |     |  |
|  | 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 |     |  |
| <p><b>NOTE ▶</b> Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deduced under section 194-IA or is quoted by buyer in the documents.</p> <p>In case of more than one buyer, please indicate the respective percentage share and amount.</p> |   |   |  |                  |                       |   |                     |       |     |  |
| Short-term Capital Gains   | <b>2 From slump sale</b>  |   |  |                  |                       |   |                     |       |     |  |
|  | a   | i   | Fair market value as per rule 11UAE(2)   |                  |                       |   |                     | 2ai   |     |  |
|  |   | ii  | Fair market value as per rule 11UAE(3)   |                  |                       |   |                     | 2aii  |     |  |
|  |   | iii   | Full value of consideration (higher of ai or aii)  |                  |                       |   |                     | 2aii  |     |  |
| b  | Net worth of the undertaking or division  |   |  |                  |                       | 2b  | (6(e) of Form 3CEA) |       |     |  |

|   |  |   |   |      |  |  |
|---|--|---|---|------|--|--|
|   | c  | Short-term capital gains from slump sale (2aiii-2b)   |   | A2c  |  |  |
| 3 | From sale of equity share or unit of equity oriented Mutual Fund (MF) or unit of a business trust on which STT is paid under section 111A or 115AD(1)(ii) proviso (for FII)    |   |   |      |  |  |
|   | a  | Full value of consideration   |   | 3a   |  |  |
|   | b  | Deductions under section 48   |   |      |  |  |
|   | i  | Cost of acquisition without indexation  |   | bi   |  |  |
|   | ii   | Cost of Improvement without indexation  |   | bii  |  |  |
|   | iii  | Expenditure wholly and exclusively in connection with transfer  |   | biii |  |  |
|   | iv   | Total (bi + bii + biii)   |   | biv  |  |  |
|   | c  | Balance (3a – 3biv)   |   | 3c   |  |  |
|   | d  | Loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)       |   | 3d   |  |  |
|   | e  | Short-term capital gain on equity share or equity oriented MF (STT paid) (3c +3d)   |   | A3e  |  |  |
| 4 | For NON-RESIDENT, not being an FII- from sale of shares or debentures of an Indian company (to be computed with foreign exchange adjustment under first proviso to section 48) |   |   |      |  |  |
|   | a  | STCG on transactions on which securities transaction tax (STT) is paid  |   | A4a  |  |  |
|   | b  | STCG on transactions on which securities transaction tax (STT) is not paid  |   | A4b  |  |  |
| 5 | For NON-RESIDENTS- from sale of securities (other than those at A3 above) by an FII as per section 115AD   |   |   |      |  |  |
|   | 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   | ii   |  |  |
|   |  | iii   | Total (ic + ii)   | aiii |  |  |
|   | b  | Deductions under section 48   |   |      |  |  |
|   |  | i   | Cost of acquisition without indexation  | bi   |  |  |
|   |  | ii  | Cost of improvement without indexation  | bii  |  |  |
|   |  | iii   | Expenditure wholly and exclusively in connection with transfer  | biii |  |  |
|   |  | iv  | Total (bi + bii + biii)   | biv  |  |  |
|   | c  | Balance (5aiii – biv)   |   | 5c   |  |  |
|   | d  | Loss to be disallowed u/s 94(7) or 94(8)- for example if security bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such security to be ignored (Enter positive value only) |   | 5d   |  |  |
|   | e  | Short-term capital gain on sale of securities (other than those at A3 above) by an FII (5c +5d)   |   | A5e  |  |  |
| 6 | From sale of assets other than at A1 or A2 or A3 or A4 or A5 above   |   |   |      |  |  |
|   | 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   |      |  |  |
|   |  | 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   |  |   |                            |                     |                      |                                       |  |
|    |  |  | iii  | Total (ic + ii)   |  |   | aiii                       |                     |                      |                                       |  |
|    |  |  | b  | Deductions under section 48   |  |   |                            |                     |                      |                                       |  |
|    |  |  | i  | Cost of acquisition without indexation  |  |   | bi                         |                     |                      |                                       |  |
|    |  |  | ii   | Cost of Improvement without indexation  |  |   | bii                        |                     |                      |                                       |  |
|    |  |  | iii  | Expenditure wholly and exclusively in connection with transfer  |  |   | biii                       |                     |                      |                                       |  |
|    |  |  | iv   | Total (bi + bii + biii)   |  |   | biv                        |                     |                      |                                       |  |
|    |  |  | c  | Balance (6aiii – biv)   |  |   | 6c                         |                     |                      |                                       |  |
|    |  |  | d  | In case of asset (security/unit) loss to be disallowed u/s 94(7) or 94(8)-for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only) |  |   | 6d                         |                     |                      |                                       |  |
|    |  |  | e  | Deemed short-term capital gains on depreciable assets (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?<br><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 asset 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 utilised out of Capital Gains account |   |                            |                     |                      |                                       |  |
|    | i  | 2019-20                                  | 54D/54G/54GA   |   |  |   |                            |                     |                      |                                       |  |
|    | ii   | 2020-21                                  | 54B  |   |  |   |                            |                     |                      |                                       |  |
| b  | Amount deemed to be short-term capital gains u/s 54B/54D/54G/54GA, other than at 'a'   |  |  |   |  |   |                            |                     |                      |                                       |  |
|    | Total amount deemed to be Short-term capital gains (Xi + Xii + b)  |  |  |   |  |   |                            |                     |                      |                                       |  |
|    |  |  |  |   |  |   |                            |                     |                      |                                       |  |
| 8  | Pass Through Income/Loss in the nature of short-Term Capital Gain, (Fill up schedule PTI) (A8a + A8b + A8c)  |  |  |   |  |   |                            |                     |                      |                                       |  |
| 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 as per DTAA  |  |  |   |  |   |                            |                     |                      |                                       |  |
|    | Sl. No.  | Amount of income                         | Item No. A1 to A8 above in which included                | Country name and Code   | Article of DTAA                              | Rate as per Treaty (enter NIL, if not chargeable)                                 | Whether TRC obtained (Y/N) | Section of I.T. Act | Rate as per I.T. Act | Applicable rate (lower of (6) or (9)) |  |
|    | (1)  | (2)                                      | (3)  | (4)   | (5)  | (6)   | (7)                        | (8)                 | (9)                  | (10)                                  |  |
|    | I  |  |  |   |  |   |                            |                     |                      |                                       |  |
|    | II   |  |  |   |  |   |                            |                     |                      |                                       |  |
| a  | Total amount of STCG not chargeable to tax as per DTAA   |  |  |   |  |   |                            |                     |                      |                                       |  |
| b  | Total amount of STCG chargeable to tax at special rates as per DTAA  |  |  |   |  |   |                            |                     |                      |                                       |  |
| 10 | Total Short-term Capital Gain (A1e+ A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7+A8 – A9a)  |  |  |   |  |   |                            |                     |                      |                                       |  |

|                         |  |  |  |                                    |                         |                            |  |                           |
|-------------------------|--|--|--|------------------------------------|-------------------------|----------------------------|--|---------------------------|
| Long-term Capital Gains | <b>B</b>   | <b>Long-term capital gain (LTCG) (Sub-items, 6, 7, 8 and 9 are not applicable for residents)</b>   |  |                                    |                         |                            |  |                           |
|                         | <b>1</b>   | <b>From sale of land or building or both (fill up details separately for each property)</b>        |  |                                    |                         |                            |  |                           |
|                         |  | <b>Date of purchase/ acquisition</b>   | <b>DD/MM/YYYY</b>  | <b>Date of sale/transfer</b>       | <b>DD/MM/YYYY</b>       |                            |  |                           |
|                         | <b>a</b>   | <b>i</b>   | <b>Full value of consideration received/receivable</b>   |                                    |                         | <b>ai</b>                  |  |                           |
|                         |  | <b>ii</b>  | <b>Value of property as per stamp valuation authority</b>  |                                    |                         | <b>aii</b>                 |  |                           |
|                         |  | <b>iii</b>   | <b>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)]</b>                                   |                                    |                         | <b>aiii</b>                |  |                           |
|                         | <b>b</b>   | <b>Deductions under section 48</b>   |  |                                    |                         |                            |  |                           |
|                         |  | <b>i</b>   | <b>Cost of acquisition</b>   |                                    |                         | <b>bi</b>                  |  |                           |
|                         |  | <b>ii</b>  | <b>Cost of acquisition with indexation</b>   |                                    |                         | <b>biia</b>                |  |                           |
|                         |  | <b>iiib</b>  | <b>Total cost of improvement with indexation</b>   |                                    |                         | <b>biib</b>                |  |                           |
|                         |  |  | <b>(a) Cost of improvement</b>   |                                    |                         |                            |  |                           |
|                         |  |  | <b>(b) Year of improvement</b>   |                                    |                         |                            |  |                           |
|                         |  |  | <b>(c) Cost of Improvement with indexation</b>   |                                    |                         |                            |  |                           |
|                         |  |  | <b>Add row</b>   |                                    |                         |                            |  |                           |
|                         |  | <b>iii</b>   | <b>Expenditure wholly and exclusively in connection with transfer</b>  |                                    |                         | <b>biib</b>                |  |                           |
|                         |  | <b>iv</b>  | <b>Total (biia + biib+ biib)</b>   |                                    |                         | <b>biv</b>                 |  |                           |
|                         | <b>c</b>   | <b>Balance (aiii – biv)</b>  |  |                                    |                         |                            | <b>1c</b>  |                           |
|                         | <b>d</b>   | <b>Deduction under section 54/54B/54D/54EC/54F/54G/54GA/54GB (Specify details in item D below)</b> |  |                                    |                         |                            | <b>1d</b>  |                           |
|                         | <b>e</b>   | <b>Long-term Capital Gains on Immovable property (1c - 1d)</b>                                     |  |                                    |                         |                            |  | <b>B1e</b>                |
|                         | <b>f</b>   | <b>In case of transfer of immovable property, please furnish the following details (see note)</b>  |  |                                    |                         |                            |  |                           |
|                         |  | <b>S.No.</b>   | <b>Name of buyer(s)</b>  | <b>PAN/Aadhaar No. of buyer(s)</b> | <b>Percentage share</b> | <b>Amount</b>              | <b>Address of property, Country code, Zip code</b> | <b>Pin code and state</b> |
|                         |  |  |  |                                    |                         |                            |  |                           |
|                         |  |  |  |                                    |                         |                            |  |                           |
|                         |  | <b>NOTE</b>  | Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents.<br>In case of more than one buyer, please indicate the respective percentage share and amount. |                                    |                         |                            |  |                           |
| <b>2</b>                | <b>From slump sale</b>   |  |  |                                    |                         |                            |  |                           |
|                         | <b>a</b>   | <b>i</b>   | <b>Fair market value as per Rule 11UAE(2)</b>  |                                    | <b>2ai</b>              |                            |  |                           |
|                         |  | <b>ii</b>  | <b>Fair market value as per Rule 11UAE(3)</b>  |                                    | <b>2aii</b>             |                            |  |                           |
|                         |  | <b>iii</b>   | <b>Full value of consideration (higher of ai or aii)</b>   |                                    | <b>2aii</b>             |                            |  |                           |
|                         | <b>b</b>   | <b>Net worth of the undertaking or division</b>  |  |                                    | <b>2b</b>               | <i>(6(e) of Form 3CEA)</i> |  |                           |
|                         | <b>c</b>   | <b>Balance (2aiii – 2b)</b>  |  |                                    |                         | <b>2c</b>                  |  |                           |
|                         | <b>d</b>   | <b>Deduction u/s 54EC /54F (Specify details in item D below)</b>                                   |  |                                    |                         | <b>2d</b>                  |  |                           |
| <b>e</b>                | <b>Long-term capital gains from slump sale (2c-2d)</b>   |  |  |                                    |                         |                            | <b>B2e</b>   |                           |
| <b>3</b>                | <b>From sale of bonds or debenture (other than capital indexed bonds issued by Government)</b> |  |  |                                    |                         |                            |  |                           |
|                         | <b>a</b>   | <b>Full value of consideration</b>   |  |                                    |                         | <b>3a</b>                  |  |                           |
|                         | <b>b</b>   | <b>Deductions under section 48</b>   |  |                                    |                         |                            |  |                           |
|                         |  | <b>i</b>   | <b>Cost of acquisition without indexation</b>  |                                    | <b>bi</b>               |                            |  |                           |
|                         |  | <b>ii</b>  | <b>Cost of improvement without indexation</b>  |                                    | <b>bii</b>              |                            |  |                           |
|                         |  | <b>iii</b>   | <b>Expenditure wholly and exclusively in connection with transfer</b>  |                                    | <b>biib</b>             |                            |  |                           |
|                         |  | <b>iv</b>  | <b>Total (bi + bii +biib)</b>  |                                    | <b>biv</b>              |                            |  |                           |
| <b>c</b>                | <b>Balance (3a – biv)</b>  |  |  |                                    |                         | <b>3c</b>                  |  |                           |
| <b>d</b>                | <b>Deduction under section 54F (Specify details in item D below)</b>                           |  |  |                                    |                         | <b>3d</b>                  |  |                           |



|    |   |   |   |      |  |  |
|----|---|---|---|------|--|--|
|    | e   | LTCG on bonds or debenture (3c – 3d)  |   | B3e  |  |  |
| 4  | From sale of, (i) listed securities (other than a unit) or zero-coupon bonds where proviso under section 112(1) is applicable (ii) GDR of an Indian company referred in sec. 115ACA   |   |   |      |  |  |
|    | a   | Full value of consideration   | 4a  |      |  |  |
|    | b   | Deductions under section 48   |   |      |  |  |
|    | i   | Cost of acquisition without indexation  | bi  |      |  |  |
|    | ii  | Cost of improvement without indexation  | bii   |      |  |  |
|    | iii   | Expenditure wholly and exclusively in connection with transfer  | biii  |      |  |  |
|    | iv  | Total (bi + bii + biii)   | biv   |      |  |  |
|    | c   | Balance (4a – biv)  | 4c  |      |  |  |
|    | d   | Deduction under section 54F (Specify details in item D below)   | 4d  |      |  |  |
|    | e   | Long-term Capital Gains on assets at B4 above (4c – 4d)   |   | B4e  |  |  |
| 5  | From sale of equity share in a company or unit of equity-oriented fund or unit of a business trust on which STT is paid under section 112A  |   |   |      |  |  |
|    | a   | LTCG u/s 112A (column 14 of Schedule 112A)  | 5a  |      |  |  |
|    | b   | Deduction under sections 54F (Specify details in item D below)  | 5b  |      |  |  |
|    | c   | Long-term Capital Gains on sale of capital assets at B5 above (5a – 5b)                                     |   | B5c  |  |  |
| 6  | For NON-RESIDENTS- from sale of shares or debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)   |   |   |      |  |  |
|    | a   | LTCG computed without indexation benefit  | 6a  |      |  |  |
|    | b   | Deduction under sections /54F (Specify details in item D below)   | 6b  |      |  |  |
|    | c   | LTCG on share or debenture (6a-6b)  |   | 6c   |  |  |
| 7  | For NON-RESIDENTS- from sale of, (i) unlisted securities as per section 112(1)(c), (ii) bonds or GDR as referred in sec. 115AC, (iii) securities by FII as referred in section 115AD (other than securities referred to in section 112A for which column B8 is to be filled up) |   |   |      |  |  |
|    | A   | i In case securities sold include shares of a company other than quoted shares, enter the following details |   |      |  |  |
|    |   | a   | Full value of consideration received/receivable in respect of unquoted shares   | ia   |  |  |
|    |   | b   | Fair market value of unquoted shares determined in the prescribed manner  | ib   |  |  |
|    |   | c   | Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b) | ic   |  |  |
|    |   | ii  | Full value of consideration in respect of securities other than unquoted shares   | aii  |  |  |
|    |   | iii   | Total (ic + ii)   | aiii |  |  |
|    | B   | Deductions under section 48   |   |      |  |  |
|    |   | i   | Cost of acquisition without indexation  | bi   |  |  |
|    |   | ii  | Cost of improvement without indexation  | bii  |  |  |
|    |   | iii   | Expenditure wholly and exclusively in connection with transfer  | biii |  |  |
|    |   | iv  | Total (bi + bii + biii)   | biv  |  |  |
|    | c   | Balance (aiii – biv)  |   | 7c   |  |  |
|    | d   | Deduction under sections /54F (Specify details in item D below)   |   | 7d   |  |  |
|    | e   | Long-term Capital Gains on assets at 7 above in case of NON-RESIDENT (7c – 7d)                              |   | B7e  |  |  |
| 8  | For NON-RESIDENTS - From sale of equity share in a company or unit of equity-oriented fund or unit of a business trust on which STT is paid under section 112A  |   |   |      |  |  |
|    | a   | LTCG u/s 112A [Column 14 of 115AD(1)(b)(iii) proviso]   | 8a  |      |  |  |
|    | b   | Deduction under sections 54F (Specify details in item D below)  | 8b  |      |  |  |
|    | c   | Long-term Capital Gains on sale of capital assets at B8 above (8a – 8b)                                     |   | B8c  |  |  |
| 9  | From sale of foreign exchange asset by NON-RESIDENT INDIAN (If opted under chapter XII-A)   |   |   |      |  |  |
|    | a   | LTCG on sale of specified asset (computed without indexation)   |   | 9a   |  |  |
|    | b   | Less deduction under section 115F (Specify details in item D below)   |   | 9b   |  |  |
|    | c   | Balance LTCG on sale of specified asset (9a- 9b)  |   | B9c  |  |  |
|    | d   | LTCG on sale of asset, other than specified asset   |   | 9d   |  |  |
|    | e   | Less deduction under section 115F (Specify details in item D below)   |   | 9e   |  |  |
|    | f   | Balance LTCG on sale of asset, other than specified asset (9d- 9e)  |   | B9f  |  |  |
| 10 | From sale of assets where B1 to B9 above are not applicable   |   |   |      |  |  |
|    | a   | i In case assets sold include shares of a company other than quoted shares, enter the following details     |   |      |  |  |

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

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





|          |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|----------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| 4        |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Add rows |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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

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

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

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



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

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

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

**NOTE ▶** Please include the income of the specified persons (spouse, minor child etc.) referred to in Schedule SPI while computing the income under this head.

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

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

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

|      |   |                          |  |  |  |  |
|------|---|--------------------------|--|--|--|--|
| ii   | House property  | (5iii of Schedule CYLA)  | (B/f house property loss)  |  |  |  |
| iii  | Business (excluding speculation income and income from specified business)  | (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 (2ii + 2iii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2x + 2xi + 2xii + 2xiv)                                     |                          |  |  |  |  |
| xvii | Current year's income remaining after set off Total of (5i + 5ii + 5iii + 5iv + 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi + 5xii + 5xiii + 5xiv + 5xv) |                          |  |  |  |  |

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

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

| Schedule ICDS |  | Effect of Income Computation Disclosure Standards on profit |
|---------------|--|---|
| Sl. No.       | ICDS   | Amount (+) or (-)   |
| (i)           | (ii)   | (iii)   |
| i             | Accounting Policies  |   |
| ii            | Valuation of Inventories (other than the effect of change in method of valuation 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   |   |
| 11-a.         | <b>Total effect of ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X)</b><br>(if positive)  |   |
| 11b.          | <b>Total effect of ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X)</b><br>(if negative)  |   |

| Schedule 10AA     |   | Deduction under section 10AA               |  |    |   |
|-------------------|---|--|--|----|---|
| DEDUCTION<br>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) |  |    |   |

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

**Schedule 80GGA (applicable in the case of a partner of firm deriving only profit from the firm)** Details of donations for scientific research or rural development

|  | S. No. | Relevant clause under which deduction is claimed ( <i>drop down to be provided</i> ) | Name and address of Donee | PAN of Donee | Amount of donation |                     |                | Eligible Amount of donation |  |  |  |  |
|--|--------|--|---------------------------|--------------|--------------------|---------------------|----------------|-----------------------------|--|--|--|--|
|  |        |  |                           |              | Donation in cash   | Donation 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**

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

**Schedule 80-IB** Deductions under section 80-IB

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

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

| Schedule 80-IC or 80-IE |  | Deductions under section 80-IC or 80-IE |                   |   |   |
|-------------------------|--|---|-------------------|---|---|
| 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) |   |
|                         |  | c2                                      | Undertaking no. 2 | (30 of Form No. 10CCB of the undertaking) |   |
| d                       | Deduction in respect of undertaking located in North-East                    |   |                   |   |   |
| da                      | Assam  | da1                                     | Undertaking no. 1 | (30 of Form No. 10CCB of the undertaking) |   |
|                         |  | da2                                     | Undertaking no. 2 | (30 of Form No. 10CCB of the undertaking) |   |
| db                      | Arunachal Pradesh  | db1                                     | Undertaking no. 1 | (30 of Form No. 10CCB of the undertaking) |   |
|                         |  | db2                                     | Undertaking no. 2 | (30 of Form No. 10CCB of the undertaking) |   |
| dc                      | Manipur  | dc1                                     | Undertaking no. 1 | (30 of Form No. 10CCB of the undertaking) |   |
|                         |  | dc2                                     | Undertaking no. 2 | (30 of Form No. 10CCB of the undertaking) |   |
| dd                      | Mizoram  | dd1                                     | Undertaking no. 1 | (30 of Form No. 10CCB of the undertaking) |   |
|                         |  | dd2                                     | Undertaking no. 2 | (30 of Form No. 10CCB of the undertaking) |   |
| de                      | Meghalaya  | de1                                     | Undertaking no. 1 | (30 of Form No. 10CCB of the undertaking) |   |
|                         |  | de2                                     | Undertaking no. 2 | (30 of Form No. 10CCB of the undertaking) |   |
| df                      | Nagaland   | df1                                     | Undertaking no. 1 | (30 of Form No. 10CCB of the undertaking) |   |
|                         |  | df2                                     | Undertaking no. 2 | (30 of Form No. 10CCB of the undertaking) |   |
| dg                      | Tripura  | dg1                                     | Undertaking no. 1 | (30 of Form No. 10CCB of the undertaking) |   |
|                         |  | dg2                                     | Undertaking no. 2 | (30 of Form No. 10CCB of the undertaking) |   |
| dh                      | Total deduction for undertakings located in North-east (total of da1 to dg2) | dh                                      |                   |   |   |
| e                       | Total deduction under section 80-IC or 80-IE (a + d + c + dh)                |   |                   |   | e |

| Schedule VI-A |  | Deductions under Chapter VI-A |  |
|---------------|--|-------------------------------|--|
| 1             | Part B- Deduction in respect of certain payments |                               |  |



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

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

|                      |   |   |  |  |                     |                    |   |
|----------------------|---|---|--|--|---------------------|--------------------|---|
| <b>Schedule AMTC</b> |   | 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 (2i 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.                   | Assessment Year   | AMT Credit                                    |  |  | AMT Credit Utilised | Balance AMT Credit |   |

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

| Schedule SPI |                | Income of specified persons (spouse, minor child etc.) includable in income of the assessee as per section 64 |  |  |  |  |  |  |  |  |  |              |             |                                  |
|--------------|----------------|---|--|--|--|--|--|--|--|--|--|--------------|-------------|----------------------------------|
| SI No        | Name of person | PAN/Aadhaar No. of person (optional)  |  |  |  |  |  |  |  |  |  | Relationship | Amount (Rs) | Head of Income in which included |
| 1            |                |   |  |  |  |  |  |  |  |  |  |              |             |                                  |
| 2            |                |   |  |  |  |  |  |  |  |  |  |              |             |                                  |
| 3            |                |   |  |  |  |  |  |  |  |  |  |              |             |                                  |

| Schedule SI |   |                                     | Special rate (%) | Income(i)                       | Tax thereon (ii)      |
|-------------|---|-------------------------------------|------------------|---------------------------------|-----------------------|
| 1           | 111- Accumulated balance of recognised provident for prior years                                  | <input checked="" type="checkbox"/> |                  | (2ciii of Schedule OS)          | (2civ of Schedule OS) |
| 2           | 111A or Section 115AD(1)(b)(ii)-Proviso (STCG on shares units on which where STT paid)            | <input type="checkbox"/>            | 15               | (part of 5vi of Schedule BFLA)  |                       |
| 3           | 115AD(STCG for FIIs on securities where STT not paid)   | <input type="checkbox"/>            | 30               | (part of 5vii of Schedule BFLA) |                       |
| 4           | 112 proviso (LTCG on listed securities/ units without indexation)                                 | <input type="checkbox"/>            | 10               | (part of 5x of Schedule BFLA)   |                       |
| 5           | 112(1)(c)(iii) (LTCG for non-resident on unlisted securities)                                     | <input type="checkbox"/>            | 10               | (part of 5x of Schedule BFLA)   |                       |
| 6           | 115AC (LTCG for non-resident on bonds/GDR)  | <input type="checkbox"/>            | 10               | (part of 5x of Schedule BFLA)   |                       |
| 7a          | 115AC (Income by way of interest received by non-resident on bonds purchased in foreign currency) | <input type="checkbox"/>            | 10               | (part of 2d of Schedule OS)     |                       |
| 7b          | 115AC (Income by way of Dividend received by non-resident from GDR purchased in foreign currency) | <input type="checkbox"/>            | 10               | (part of 2d of Schedule OS)     |                       |
| 8           | 115ACA (LTCG for an employee of specified company on GDR)   | <input type="checkbox"/>            | 10               | (part of 5x of Schedule BFLA)   |                       |
| 9           | 115AD (LTCG for FIIs on securities)   | <input type="checkbox"/>            | 10               | (part of 5x of Schedule BFLA)   |                       |
| 10          | 115E (LTCG for non-resident Indian on specified asset)  | <input type="checkbox"/>            | 10               | (part of 5x of Schedule BFLA)   |                       |
| 11          | 112 (LTCG on others)  | <input type="checkbox"/>            | 20               | (5xi of Schedule BFLA)          |                       |
| 12          | 112A or section 115AD(1)(b)(iii)-proviso (LTCG on sale of shares or units on which STT is paid)   | <input type="checkbox"/>            | 10               | (5(x) of Schedule BFLA)         |                       |

SPECIAL RATES OF TAXATION

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

| 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 <sup>st</sup> March in the firm |
|                        | 1  |  |                 |  |   |  | i                             | ii  |
|                        | 2  |  |                 |  |   |  |                               |   |
|                        | 3  |  |                 |  |   |  |                               |   |
| 4                      | <b>Total</b>                             |  |                 |  |   |  |                               |   |

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

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

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

|   |  |  |  |  |  |            |                                    |  |  |  |  |
|---|--|--|--|--|--|------------|------------------------------------|--|--|--|--|
|   |  |  |  |  |  | <b>B</b>   | <b>Long-term</b>                   |  |  |  |  |
|   |  |  |  |  |  | <b>b1</b>  | <b>Section 112A</b>                |  |  |  |  |
|   |  |  |  |  |  | <b>b2</b>  | <b>Sections other than 112A</b>    |  |  |  |  |
|   |  |  |  |  |  | <b>iii</b> | <b>Other Sources</b>               |  |  |  |  |
|   |  |  |  |  |  | <b>1</b>   | <b>Dividend</b>                    |  |  |  |  |
|   |  |  |  |  |  | <b>2</b>   | <b>Others</b>                      |  |  |  |  |
|   |  |  |  |  |  | <b>iv</b>  | <b>Income claimed to be exempt</b> |  |  |  |  |
|   |  |  |  |  |  | <b>a</b>   | <b>u/s 10(23FBB)</b>               |  |  |  |  |
|   |  |  |  |  |  | <b>b</b>   | <b>u/s .....</b>                   |  |  |  |  |
|   |  |  |  |  |  | <b>c</b>   | <b>u/s .....</b>                   |  |  |  |  |
| <b>NOTE ▶</b> 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  |  |                        |                        |                        |                        |                        |
|---|--------------------------|---|--|------------------------|------------------------|------------------------|------------------------|------------------------|
| <b>TAX ON SECONDARY ADJUSTMENTS AS PER SECTION 92CE(2A)</b> | <b>1</b>                 | 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) |  |                        |                        |                        |                        |                        |
|   | <b>2</b>                 | <b>a</b>  | Additional Income tax payable @ 18% on above |                        |                        |                        |                        |                        |
|   |                          | <b>b</b>  | Surcharge @ 12% on "a"                       |                        |                        |                        |                        |                        |
|   |                          | <b>c</b>  | Health & Education cess on ( a + b)          |                        |                        |                        |                        |                        |
|   |                          | <b>d</b>  | Total Additional tax payable ( a + b + c)    |                        |                        |                        |                        |                        |
|   | <b>3</b>                 | Taxes paid  |  |                        |                        |                        |                        |                        |
|   | <b>4</b>                 | Net tax payable (2d-3)  |  |                        |                        |                        |                        |                        |
|   | <b>5</b>                 | Date(s) of deposit of tax on secondary adjustments as per section 92CE(2A)  | Date 1<br>(DD/MM/YYYY)                       | Date 2<br>(DD/MM/YYYY) | Date 3<br>(DD/MM/YYYY) | Date 4<br>(DD/MM/YYYY) | Date 5<br>(DD/MM/YYYY) | Date 6<br>(DD/MM/YYYY) |
|   | <b>6</b>                 | Name of Bank and Branch   |  |                        |                        |                        |                        |                        |
| <b>7</b>  | BSR Code                 |   |  |                        |                        |                        |                        |                        |
| <b>8</b>  | Serial number of challan |   |  |                        |                        |                        |                        |                        |
| <b>9</b>  | Amount deposited         |   |  |                        |                        |                        |                        |                        |

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

|   |  |  |       |                        |  |  |  |  |  |
|---|--|--|-------|------------------------|--|--|--|--|--|
|   |  |  | iii   | Business Profession or |  |  |  |  |  |
|   |  |  | iv    | Capital Gains          |  |  |  |  |  |
|   |  |  | v     | Other sources          |  |  |  |  |  |
|   |  |  | Total |                        |  |  |  |  |  |
| <b>NOTE ▶</b> 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 |  |        |  |
| <b>NOTE ▶</b> 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 <sup>st</sup> 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 <sup>st</sup> 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 |   |
| (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 <sup>st</sup> 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)   |  |                            |  |  |   |  |  |   |  |  |  |  |
| <b>A4</b> 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 <sup>st</sup> 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>B</b> Details of Financial Interest in any Entity held (including any beneficial interest) at any time during the calendar year ending as on 31 <sup>st</sup> 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)   |  |                            |  |  |   |  |  |   |  |  |  |  |
| <b>C</b> Details of Immovable Property held (including any beneficial interest) at any time during the calendar year ending as on 31 <sup>st</sup> 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)   |  |                            |  |  |   |  |  |   |  |  |  |  |
| <b>D</b> Details of any other Capital Asset held (including any beneficial interest) at any time during the calendar year ending as on 31 <sup>st</sup> 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)   |  |                            |  |  |   |  |  |   |  |  |  |  |
| <b>E</b> 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 <sup>st</sup> 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)   |                       |          |  |                              |                             |                                   |  |  |  |  |                        |                         |  |
| <b>F Details of trusts, created under the laws of a country outside India, in which you are a trustee, beneficiary or settlor</b>  |                       |          |  |                              |                             |                                   |  |  |  |  |                        |                         |  |
| 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)   |                       |          |  |                              |                             |                                   |  |  |  |  |                        |                         |  |
| <b>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</b>  |                       |          |  |                              |                             |                                   |  |  |  |  |                        |                         |  |
| 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)   |                       |          |  |                              |                             |                                   |  |  |  |  |                        |                         |  |
| <b>NOTE</b> ▶ 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)**

|  |                                      |  |  |         |          |                      |
|--|--------------------------------------|--|--|---------|----------|----------------------|
| <b>DETAILS OF ASSETS AND LIABILITIES</b> | <b>A Details of immovable assets</b> |  |  |         |          |                      |
|  | Sl. No.                              | Description  |  | Address | Pin code | Amount (cost) in Rs. |
|  | (1)                                  | (2)  |  | (3)     | (4)      | (5)                  |
|  | (i)                                  |  |  |         |          |                      |
|  | (ii)                                 |  |  |         |          |                      |
|  | <b>B Details of movable assets</b>   |  |  |         |          |                      |
|  | 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                          |  |
| <b>C Interest held in the assets of a firm or association of persons (AOP) as a partner or member thereof</b> |  |                                       |  |
| 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)  |  |                                       |  |
| <b>D Liabilities in relation to Assets at (A + B + C)</b>   |  |                                       |  |
| <b>NOTE ▶ Please refer to instructions for filling out this schedule.</b>                                     |  |                                       |  |

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

|  |         |  |  |   |  |   |  |   |
|--|---------|--|--|---|--|---|--|---|
| <b>Schedule : Tax deferred on ESOP</b> |         | <b>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</b> |  |   |  |   |  |   |
| 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<br><br>(to be populated from col. (3) or (4) as the case maybe) | Balance amount of tax deferred to be carried forward to be next Assessment years<br><br>Col (3)-(7) |
|  |         |  |  | Such specified security or sweat equity shares were sold<br>(i)Fully<br>(ii)Partly<br>(iii)Not sold<br><br>Specify the date and amount of tax attributed to such sale out of Col 3<br><br>(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?<br><br>o Yes o No<br><br>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 |  |   |
|  | (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 |  |  |  |  |
| <b>17 TAX PAYMENTS</b>   |   |  |  |                      |                              |  |                                  |                          |  |                          |             |  |  |  |    |  |  |  |  |
| <b>A Details of payments of Advance Tax and Self-Assessment Tax</b>  |   |  |  |                      |                              |  |                                  |                          |  |                          |             |  |  |  |    |  |  |  |  |
| SELF<br>ADVANCE/<br>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   |   |  |  |                      |                              |  |                                  |                          |  |                          |             |  |  |  |    |  |  |  |  |
| <b>NOTE ▶</b> Enter the totals of Advance tax and Self-Assessment tax in Sl. No. 10a and 10d of Part B-TTI |   |  |  |                      |                              |  |                                  |                          |  |                          |             |  |  |  |    |  |  |  |  |
| <b>B Details of Tax Deducted at Source from Salary [As per Form 16 issued by Employer(s)]</b>              |   |  |  |                      |                              |  |                                  |                          |  |                          |             |  |  |  |    |  |  |  |  |
| 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  |  |  |                      |                              |  |                                  |                          |  |                          |             |  |  |  |    |  |  |  |  |
|  | <b>NOTE ▶</b> Please enter total of column 5 in 10b of Part B-TTI |  |  |                      |                              |  |                                  |                          |  |                          |             |  |  |  |    |  |  |  |  |

|  |   |     |   |  |                                     |  |                       |  |      |                      |   |  |                                  |              |                |
|--|---|-----|---|--|-------------------------------------|--|-----------------------|--|------|----------------------|---|--|----------------------------------|--------------|----------------|
| <b>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)]</b> |   |     |   |  |                                     |  |                       |  |      |                      |   |  |                                  |              |                |
| 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 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 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  |   |     |   |  |                                     |  |                       |  |      |                      |   |  |                                  |              |                |
| <b>NOTE ▶</b> Please enter total of column 9 in 10b of Part B- TTI   |   |     |   |  |                                     |  |                       |  |      |                      |   |  |                                  |              |                |

|  |         |  |  |  |  |   |                                     |            |                              |              |                                    |  |                                  |  |
|--|---------|--|--|--|--|---|-------------------------------------|------------|------------------------------|--------------|------------------------------------|--|----------------------------------|--|
| <b>D Details of Tax Collected at Source (TCS) [As per Form No. 27D issued by the Collector(s)]</b> |         |  |  |  |  |   |                                     |            |                              |              |                                    |  |                                  |  |
| 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  |                  |       |               |                 |     |       |  |                      |   |     |
| <b>NOTE ►</b> 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 →**

|             |                          |   |                        |          |          |          |          |
|-------------|--------------------------|---|------------------------|----------|----------|----------|----------|
| <b>FORM</b> | <b>SUGAM<br/>(ITR-4)</b> | <b>INDIAN INCOME TAX RETURN</b>   | <b>Assessment Year</b> |          |          |          |          |
|             |                          | <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> | <b>2</b>               | <b>0</b> | <b>2</b> | <b>3</b> | <b>-</b> |

| 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)   |  |  |                               |  |  |  |
|  |  |  |   |  |  | 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<br>(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                   |  |



|           |   |           |  |
|-----------|---|-----------|--|
| <b>B4</b> | <b>Income from Other Sources</b> 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<br><b>NOTE- Fill "Sch TDS2" if applicable.</b> | <b>B4</b> |  |
|           | <b>Less: Deduction u/s 57(ia)</b> (in case of family pension only)  |           |  |
|           | <b>Less: Income claimed for relief from taxation u/s 89A</b>  |           |  |
| <b>B5</b> | <b>Gross Total Income (B1+B2+B3+B4)</b><br>To avail the benefit of carry forward and set of loss, please use ITR -3/5.  | <b>B5</b> |  |

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

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

**PART D – TAX COMPUTATIONS AND TAX STATUS**

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

|     |  |     |  |
|-----|--|-----|--|
| D20 | Exempt income only for reporting purposes (If agricultural income is more than Rs.5,000/-, use ITR 3/5)<br><i>(Drop down to be provided in e-filing utility mentioning nature of exempt income, relevant clause and section)</i> | D20 |  |
|-----|--|-----|--|

| 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<br>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<br>(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)]<br>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<br>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                  |  |
| <b>INFORMATION REGARDING TURNOVER/GROSS RECEIPT REPORTED FOR GST</b>  |  |     |     |     |                     |  |
| 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                 |  |
| <b>FINANCIAL PARTICULARS OF THE BUSINESS</b>  |  |     |     |     |                     |  |
| Note—For E11 to E25 furnish the information as on 31 <sup>st</sup> 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                 |  |
| <b>NOTE</b> ▶ 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 | <b>INDIAN INCOME TAX RETURN</b><br>[For persons other than- (i) individual, (ii) HUF, (iii) company and (iv) person filing Form ITR-7]<br>(See rule 12)<br>(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-Is sub-status- Partnership Firm, LLP, local authority-2, AOP/BOI- 3 sub-status- other cooperative bank, other cooperative society, society registered under society registration Act, 1860 or any other Law corresponding to that state, Primary agricultural credit society/cooperative bank, Rural development bank, Business trust, investment fund, Trust other than trust eligible to file Return in ITR 7, any other AOP/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<br>If "opting it now", please furnish   |  | Date of filing of form 10-IF<br>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<br>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<br>(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 <sup>st</sup> 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) |
|  |   |   |   |     |  |  |                           |  |  |     |
|  |   |   |   |     |  |  |                           |  |  |     |
|  |   |   |   |     |  |  |                           |  |  |     |
|  |   |   |   |     |  |  |                           |  |  |     |
|  |   |   |   |     |  |  |                           |  |  |     |
| For persons referred to in section 160(1)(iii) or (iv) | <b>F To be filled in case of persons referred to in section 160(1)(iii) or (iv)</b> |   |   |     |  |  |                           |  |  |     |
|  | 1   | Whether shares of the beneficiary are determinate or known?   |   |     |  |  |                           |  | <input type="checkbox"/> Yes <input type="checkbox"/> No |     |
|  | 2   | Whether the person referred in section 160(1)(iv) has Business Income?  |   |     |  |  |                           |  | <input type="checkbox"/> Yes <input type="checkbox"/> No |     |
|  | 3   | Whether the person referred in section 160(1)(iv) is declared by a Will and /or is exclusively for the benefit of any dependent relative of the settlor and/or is the only trust declared by the settlor? |   |     |  |  |                           |  | <input type="checkbox"/> Yes <input type="checkbox"/> No |     |
|  | 4   | Please furnish the following details (as applicable):   |   |     |  |  |                           |  |  |     |
|  |   | (i)   | Whether all the beneficiaries have income below basic exemption limit?  |     |  |  |                           | <input type="checkbox"/> Yes <input type="checkbox"/> No |  |     |
|  |   | (ii)  | Whether the relevant income or any part thereof is receivable under a trust declared by any person by will and such trust is the only trust so declared by him?   |     |  |  |                           | <input type="checkbox"/> Yes <input type="checkbox"/> No |  |     |
|  |   | (iii)   | Whether the trust is non-testamentary trust created before 01-03-1970 for the exclusive benefit of relatives/member of HUF of the settlor mainly dependent on him/Family?   |     |  |  |                           | <input type="checkbox"/> Yes <input type="checkbox"/> No |  |     |
|  |   | (iv)  | Whether the trust is created on behalf of a provident fund, superannuation fund, gratuity fund, pension fund or any other fund created bona fide by a person carrying on Business or profession exclusive for the employees in such Business or Profession? |     |  |  |                           | <input type="checkbox"/> Yes <input type="checkbox"/> No |  |     |
|  | NATURE OF BUSINESS  | <b>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)</b>  |   |     |  |  |                           |  |  |     |
| S.No.  |   | Code  | Trade name of the business, if any  |     |  | Description  |                           |  |  |     |
|  |   | [Please see instruction]  |   |     |  |  |                           |  |  |     |
| (i)  |   |   |   |     |  |  |                           |  |  |     |
|  | (ii)  |   |   |     |  |  |                           |  |  |     |

## Part A-BS

**BALANCE SHEET AS ON 31<sup>ST</sup> 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 <sup>st</sup> 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   |  |    |      |  |

|                              |  |   |                                   |     |      |   |
|------------------------------|--|---|-----------------------------------|-----|------|---|
| <b>Part A-</b>               |  | <b>Manufacturing Account for the financial year 2022-23</b> (fill items 1 to 3 in a case where regular books of accounts are maintained, otherwise fill items 62 to 66 as applicable) |                                   |     |      |   |
| <b>Manufacturing account</b> |  |   |                                   |     |      |   |
| 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 |

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

|     |  |   |      |       |  |
|-----|--|---|------|-------|--|
|     | 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  |          |  |
| <b>23 Insurance</b>  |  |        |          |  |
| 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      |  |
| <b>24 Workmen and staff welfare expenses</b>                             |  |        |          |  |
| <b>25 Entertainment</b>  |  |        |          |  |
| <b>26 Hospitality</b>  |  |        |          |  |
| <b>27 Conference</b>   |  |        |          |  |
| <b>28 Sales promotion including publicity (other than advertisement)</b> |  |        |          |  |
| <b>29 Advertisement</b>  |  |        |          |  |
| <b>30 Commission</b>   |  |        |          |  |
| 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    |  |
| <b>31 Royalty</b>  |  |        |          |  |
| 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    |  |
| <b>32 Professional / Consultancy fees / Fee for technical services</b>   |  |        |          |  |
| 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    |  |
| <b>33 Hotel, boarding and Lodging</b>                                    |  |        |          |  |
| <b>34 Traveling expenses other than on foreign traveling</b>             |  |        |          |  |
| <b>35 Foreign travelling expenses</b>                                    |  |        |          |  |
| <b>36 Conveyance expenses</b>  |  |        |          |  |
| <b>37 Telephone expenses</b>   |  |        |          |  |
| <b>38 Guest House expenses</b>   |  |        |          |  |
| <b>39 Club expenses</b>  |  |        |          |  |
| <b>40 Festival celebration expenses</b>                                  |  |        |          |  |
| <b>41 Scholarship</b>  |  |        |          |  |
| <b>42 Gift</b>   |  |        |          |  |
| <b>43 Donation</b>   |  |        |          |  |

|   |   |  |  |  |  |  |  |  |       |        |    |  |
|---|---|--|--|--|--|--|--|--|-------|--------|----|--|
| 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     |    |  |

|  |   |  |   |  |   |   |      |  |
|--|---|--|---|--|---|---|------|--|
| PRESUMPTIVE INCOME CASES   | <b>62 COMPUTATION OF PRESUMPTIVE BUSINESS INCOME UNDER SECTION 44AD (Only for Resident Partnership Firm other than LLP)</b>   |  |   |  |   |   |      |  |
|  | SR.NO.  | Name of Business   |   | Business code                              |   | Description   |      |  |
|  |   |  |   |  |   |   |      |  |
|  |   |  |   |  |   |   |      |  |
|  | (i)   | Gross Turnover or Gross Receipts (ia + ib)   |   |  |   |   | 62i  |  |
|  |   | a  | Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system or other prescribed electronic modes received before specified date |  |   | 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> |  |   |  |   |   |      |  |
|  | <b>63 COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44ADA (Only for Resident Partnership Firm other than LLP)</b>                                      |  |   |  |   |   |      |  |
|  | 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>                           |  |   |  |   |   |      |  |
|  | <b>64 COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE</b>   |  |   |  |   |   |      |  |
|  | 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)  |   |  |   |  |   |   |      |  |
| <b>Total</b>   |   |  |   |  |   |   |      |  |
| 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) |   | iaa   |     |
|                                 |   | 1                        | Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system or other prescribed electronic modes received before specified date | a1    |     |
|                                 |   | 2                        | Any other mode  | a2    |     |
|                                 | b   | Gross profit             |   | iib   |     |
|                                 | c   | Expenses                 |   | iic   |     |
| d                               | Net profit  |                          |   | 65ii  |     |
| (iii) Total profit (65i + 65ii) |   |                          |   | 65iii |     |
| 66 i                            | Turnover from speculative activity  |                          |   | 66i   |     |
| ii                              | Gross Profit  |                          |   | 66ii  |     |
| iii                             | Expenditure, if any   |                          |   | 66iii |     |
| iv                              | Net income from speculative activity (66ii-- 66iii)   |                          |   | 66iv  |     |

|                   |  |   |  |                          |
|-------------------|--|---|--|--------------------------|
| <b>Part A- OI</b> |  | <b>Other Information</b> (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 | <b>Amounts debited to the profit and loss account, to the extent disallowable under section 37</b>                     |  |                        |     |  |     |    |
|   | 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 | <b>A. Amounts debited to the profit and loss account, to the extent disallowable under section 40</b>                  |  |                        |     |  |     |    |
|   | 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>B. Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year</b> |  |                        |     |  |     | 8B |
| 9 | <b>Amounts debited to the profit and loss account, to the extent disallowable under section 40A</b>                    |  |                        |     |  |     |    |
|   | 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<br><input type="checkbox"/> No<br>[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)  |   |                                 |   |  |                               |                                  |           |                    |                    |  |  |
|--|--|--|---|---------------------------------|---|--|-------------------------------|----------------------------------|-----------|--------------------|--------------------|--|--|
| <b>HOUSE PROPERTY</b>  | <b>1</b>   | Address of property 1  |   |                                 |   | Town/ City   |                               |                                  | State     | Country            | PIN Code/ Zip code |  |  |
|  | Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (if "YES" please enter following details) |  |   |                                 |   |  |                               |                                  |           |                    |                    |  |  |
|  | Assessee's percentage of share in the property % <input style="width: 50px;" type="text"/>                                   |  |   |                                 |   |  |                               |                                  |           |                    |                    |  |  |
|  | Name of other Co-owner(s)  |  |   |                                 | PAN/Aadhaar No. of Co-owner (s)                               |  |                               | Percentage Share in Property (%) |           |                    |                    |  |  |
|  | <b>I</b>   |  |   |                                 |   |  |                               |                                  |           |                    |                    |  |  |
|  | <b>II</b>  |  |   |                                 |   |  |                               |                                  |           |                    |                    |  |  |
|  | /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  |  |   |                                 |   |  |                               |                                  |           |                    |                    |  |  |
|  |  |  | <b>I</b>  |                                 |   |  |                               |                                  |           |                    |                    |  |  |
|  |  |  | <b>II</b>   |                                 |   |  |                               |                                  |           |                    |                    |  |  |
|  | <b>A</b>   |  | Gross rent received or receivable or lettable value<br><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> |                                 |   |  |                               |                                  |           | <b>1a</b>          |                    |  |  |
|  | <b>B</b>   |  | The amount of rent which cannot be realized   |                                 |   | <b>1b</b>  |                               |                                  |           |                    |                    |  |  |
|  | <b>C</b>   |  | Tax paid to local authorities   |                                 |   | <b>1c</b>  |                               |                                  |           |                    |                    |  |  |
|  | <b>D</b>   |  | Total (1b + 1c)   |                                 |   | <b>1d</b>  |                               |                                  |           |                    |                    |  |  |
| <b>E</b>   |  | Annual value (1a – 1d)   |   |                                 |   |  |                               |                                  | <b>1e</b> |                    |                    |  |  |
| <b>F</b>   |  | Annual value of the property owned (own percentage share x 1e)   |   |                                 |   |  |                               |                                  | <b>1f</b> |                    |                    |  |  |
| <b>G</b>   |  | 30% of 1f  |   |                                 | <b>1g</b>   |  |                               |                                  |           |                    |                    |  |  |
| <b>H</b>   |  | Interest payable on borrowed capital   |   |                                 | <b>1h</b>   |  |                               |                                  |           |                    |                    |  |  |
| <b>I</b>   |  | Total (1g + 1h)  |   |                                 |   |  |                               |                                  | <b>1i</b> |                    |                    |  |  |
| <b>J</b>   |  | Arrears/Unrealised rent received during the year less 30%  |   |                                 |   |  |                               |                                  | <b>1j</b> |                    |                    |  |  |
| <b>K</b>   |  | Income from house property 1 (1f – 1i + 1j)  |   |                                 |   |  |                               |                                  | <b>1k</b> |                    |                    |  |  |
| <b>2</b>   | Address of property 2  |  |   |                                 | Town/ City  |  |                               | State                            | Country   | PIN Code/ Zip code |                    |  |  |
| Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (if "YES" please enter following details) |  |  |   |                                 |   |  |                               |                                  |           |                    |                    |  |  |
| Assessee's percentage of share in the property % <input style="width: 50px;" type="text"/>                                   |  |  |   |                                 |   |  |                               |                                  |           |                    |                    |  |  |
| Name of Co-owner(s)  |  |  |   | PAN/Aadhaar No. of Co-owner (s) |   |  | Percentage Share in Property% |                                  |           |                    |                    |  |  |
| <b>I</b>   |  |  |   |                                 |   |  |                               |                                  |           |                    |                    |  |  |
| <b>II</b>  |  |  |   |                                 |   |  |                               |                                  |           |                    |                    |  |  |
| /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  |  |  |   |                                 |   |  |                               |                                  |           |                    |                    |  |  |
|  |  | <b>I</b>   |   |                                 |   |  |                               |                                  |           |                    |                    |  |  |
|  |  | <b>II</b>  |   |                                 |   |  |                               |                                  |           |                    |                    |  |  |
| <b>A</b>   |  | Gross rent received or receivable or lettable value<br><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> |   |                                 |   |  |                               |                                  | <b>2a</b> |                    |                    |  |  |

|  |      |   |    |    |  |
|--|------|---|----|----|--|
|  | 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)<br>(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.<br>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  | <b>Income credited to Profit and Loss account (included in 1) which is exempt</b>  |  |                  |       |    |
|  |    | 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  | <b>Balance (1- 2a - 2b - 3a - 3b - 3c - 3d - 3e - 3f - 4a -4b-4c— 5d)</b>  |  |                  |       | 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)<br>(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/21 80-IA  |        |                      |  |
| 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<br>[4c-(37a+37b+37c+37d+37e)] |  | 38                    |   |
| <b>B</b> | <b>Computation of income from speculative business</b>   |  |  |                       |   |
| 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                   |   |
| <b>C</b> | <b>Computation of income from specified business under section 35AD</b>  |  |  |                       |   |
| 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                   |   |
| <b>D</b> | <b>Income chargeable under the head 'Profits and gains from business or profession' (A37+B42+C48)</b>  |  |  |                       | <b>D</b>                                |
| <b>E</b> | <b>Intra-head set off of business loss of current year</b>   |  |  |                       |   |
|          | 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<br>(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<br>(Schedule DPM – 17i or 18i as applicable)  | 1a   |                               |       |      |                    |                       |       |
|                                   | b   | Block entitled for depreciation @ 30 per cent<br>(Schedule DPM – 17ii or 18ii as applicable)  | 1b   |                               |       |      |                    |                       |       |
|                                   | c   | Block entitled for depreciation @ 40 per cent<br>(Schedule DPM – 17iii or 18iii as applicable)  | 1c   |                               |       |      |                    |                       |       |
|                                   | d   | Block entitled for depreciation @ 45 per cent<br>(Schedule DPM – 17iv or 18iv as applicable)  |      |                               |       |      |                    |                       |       |
|                                   | e   | Total depreciation on plant and machinery ( 1a + 1b + 1c +1d)   | 1d   |                               |       |      |                    |                       |       |

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

**Schedule DCG Deemed Capital Gains on sale of depreciable assets**

|   |  |    |    |  |
|---|--|----|----|--|
| 1 | <b>Plant and machinery</b>   |    |    |  |
| a | <b>Block entitled for depreciation @ 15 per cent</b> (Schedule DPM – 20i)      | 1a |    |  |
| b | <b>Block entitled for depreciation @ 30 per cent</b><br>(Schedule DPM – 20ii)  | 1b |    |  |
| c | <b>Block entitled for depreciation @ 40 per cent</b><br>(Schedule DPM – 20iii) | 1c |    |  |
| d | <b>Block entitled for depreciation @ 45 per cent</b><br>(Schedule DPM – 20iv)  |    |    |  |
| e | <b>Total ( 1a +1b + 1c + 1d)</b>   |    | 1d |  |
| 2 | <b>Building (not including land)</b>   |    |    |  |
| a | <b>Block entitled for depreciation @ 5 per cent</b><br>(Schedule DOA- 17ii)    | 2a |    |  |
| b | <b>Block entitled for depreciation @ 10 per cent</b><br>(Schedule DOA- 17iii)  | 2b |    |  |
| c | <b>Block entitled for depreciation @ 40 per cent</b> (Schedule DOA- 17iv)      | 2c |    |  |
| d | <b>Total ( 2a + 2b + 2c)</b>   |    | 2d |  |
| 3 | <b>Furniture and fittings</b> ( Schedule DOA- 17v)                             |    | 3  |  |
| 4 | <b>Intangible assets</b> (Schedule DOA- 17vi)                                  |    | 4  |  |
| 5 | <b>Ships</b> (Schedule DOA- 17vii)   |    | 5  |  |
| 6 | <b>Total ( 1e+2d+3+4+5)</b>  |    | 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  |   |      |
|---|---|--|---|------|
| <b>A Short-term Capital Gains (STCG) (Sub-items 4 &amp; 5 are not applicable for residents)</b> |   |  |   |      |
| 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.<br>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?<br><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  |   |  |  |   |   |          | 7c                  | Sl. NO. 4b of form 5c |                            |  |
|                         |         | 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               |                       |                            |  |



|   |   |  |   |      |     |
|---|---|--|---|------|-----|
|   | <b>NOTE ►</b>   | Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents.<br>In case of more than one buyer, please indicate the respective percentage share and amount. |   |      |     |
| 2 | <b>From slump sale</b>  |  |   |      |     |
| 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 | <b>From sale of bonds or debenture (other than capital indexed bonds issued by Government)</b>  |  |   |      |     |
| 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 | <b>From sale of listed securities (other than a unit) or zero coupon bonds where proviso under section 112(1) is applicable</b>   |  |   |      |     |
| 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 | <b>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</b>   |  |   |      |     |
|   | Long-term Capital Gains on sale of capital assets at B5(Column 14 of schedule 112A)   |  |   | B5   |     |
| 6 | <b>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)</b>  |  |   |      |     |
|   | LTCG computed without indexation benefit  |  |   | B6   |     |
| 7 | <b>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</b> |  |   |      |     |
| 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 | <b>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</b>   |  |   |      |     |
|   | Long-term Capital Gains on sale of capital assets at B8 (Column 14 of 115AD(1)(b)(iii) proviso)   |  |   | B8   |     |
| 9 | <b>From sale of assets where B1 to B8 above are not applicable</b>  |  |   |      |     |
| 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?<br><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           | dvi  |            |   |
|  | 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<br>(9=1-2-3-4-5-6-7-8)<br>remaining after set off<br>(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%<br>Enter value from item 5vi of schedule BFLA, if any.     |               |                   |                     |                    |                  |
| 2 Short-term capital gains taxable at the rate of 30%<br>Enter value from item 5vii of schedule BFLA, if any.    |               |                   |                     |                    |                  |
| 3 Short-term capital gains taxable at applicable rates<br>Enter value from item 5viii of schedule BFLA, if any.  |               |                   |                     |                    |                  |
| 4 Short-term capital gains taxable at DTAA rates<br>Enter value from item 5ix of schedule BFLA, if any.          |               |                   |                     |                    |                  |
| 5 Long-term capital gains taxable at the rate of 10%<br>Enter value from item 5x of schedule BFLA, if any.       |               |                   |                     |                    |                  |
| 6 Long-term capital gains taxable at the rate of 20%<br>Enter value from item 5xi of schedule BFLA, if any.      |               |                   |                     |                    |                  |
| 7 Long-term capital gains taxable at the rate DTAA rates<br>Enter value from item 5xii of schedule BFLA, if any. |               |                   |                     |                    |                  |



|          |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|----------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| 4        |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Add Rows |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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

| Schedule OS   |                               | Income from other sources  |  |  |            |             |           |               |  |  |  |          |
|---------------|-------------------------------|--|--|--|------------|-------------|-----------|---------------|--|--|--|----------|
| OTHER SOURCES | <b>1</b>                      | <b>Gross Income chargeable to tax at normal applicable rates (1a+ 1b+ 1c+ 1d + 1e)</b>                       |  |  |            |             |           |               |  |  |  | <b>1</b> |
|               | <b>a</b>                      | Dividends, Gross (ai + aii)  |  |  |            |             | <b>1a</b> |               |  |  |  |          |
|               |                               | <b>i</b>   | Dividend income other than (ii)  |  | <b>ai</b>  |             |           |               |  |  |  |          |
|               |                               | <b>ii</b>  | Dividend income u/s 2(22)(e)   |  | <b>aii</b> |             |           |               |  |  |  |          |
|               | <b>b</b>                      | Interest, Gross (bi + bii + biii + biv+bv)   |  |  |            |             | <b>1b</b> |               |  |  |  |          |
|               |                               | <b>i</b>   | From Savings Bank  |  |            | <b>bi</b>   |           |               |  |  |  |          |
|               |                               | <b>ii</b>  | From Deposits (Bank/ Post Office/ Co-operative) Society/)  |  |            | <b>bii</b>  |           |               |  |  |  |          |
|               |                               | <b>iii</b>   | From Income-tax Refund   |  |            | <b>biii</b> |           |               |  |  |  |          |
|               |                               | <b>iv</b>  | In the nature of Pass through income/ loss   |  |            | <b>biv</b>  |           |               |  |  |  |          |
|               |                               | <b>v</b>   |  |  |            | <b>bv</b>   |           |               |  |  |  |          |
|               | <b>c</b>                      | Rental income from machinery, plants, buildings, etc., Gross   |  |  |            |             | <b>1c</b> |               |  |  |  |          |
|               | <b>d</b>                      | Income of the nature referred to in section 56(2)(x) which is chargeable to tax (di + dii + diii + div + dv) |  |  |            |             | <b>1d</b> |               |  |  |  |          |
|               |                               | <b>i</b>   | Aggregate value of sum of money received without consideration   |  |            | <b>di</b>   |           |               |  |  |  |          |
|               |                               | <b>ii</b>  | In case immovable property is received without consideration, stamp duty value of property   |  |            | <b>dii</b>  |           |               |  |  |  |          |
|               |                               | <b>iii</b>   | In case immovable property is received for inadequate consideration, stamp duty value of property in excess of such consideration  |  |            | <b>diii</b> |           |               |  |  |  |          |
|               |                               | <b>iv</b>  | In case any other property is received without consideration, fair market value of property  |  |            | <b>dii</b>  |           |               |  |  |  |          |
|               |                               | <b>v</b>   | In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration |  |            | <b>dvi</b>  |           |               |  |  |  |          |
|               | <b>e</b>                      | Any other income (please specify nature)   |  |  |            |             | <b>1e</b> |               |  |  |  |          |
|               | <b>Sl. No.</b>                | <b>Nature</b>  |  |  |            |             |           | <b>Amount</b> |  |  |  |          |
|               | <b>1</b>                      |  |  |  |            |             |           |               |  |  |  |          |
| <b>2</b>      |                               |  |  |  |            |             |           |               |  |  |  |          |
|               | Rows can be added as required |  |  |  |            |             |           |               |  |  |  |          |

|   |   |  |       |  |   |  |
|---|---|--|-------|--|---|--|
| 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)          | cxiii |  |   |  |
|   | 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, 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   |                               |                     |                      |                                       |





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

| 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   |  |
| <b>i</b>      | <b>House property</b>   | (5ii of Schedule CYLA)   | (B/f house property loss)  |                                      |   |   |  |
| <b>ii</b>     | <b>Business (excluding Income from life insurance business u/s 115B, speculation income and income from specified business)</b> | (5iii of Schedule CYLA)  | (B/f business loss, other than speculation or specified business loss) |                                      |   |   |  |
| <b>iii</b>    | <b>Income from life insurance business u/s 115B</b>   | (5iv of Schedule CYLA)   | (B/f business loss, other than speculation or specified business loss) |                                      |   |   |  |
| <b>iv</b>     | <b>Speculation Income</b>   | (5v of Schedule CYLA)  | (B/f normal business or speculation loss)                              |                                      |   |   |  |
| <b>v</b>      | <b>Specified Business Income</b>  | (5vi of Schedule CYLA)   | (B/f normal business or specified business loss)                       |                                      |   |   |  |
| <b>vi</b>     | <b>Short-term capital gain taxable @ 15%</b>  | (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<br>(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 unabsorbed allowance | Amount of allowance set-off against the current year income | Balance Carried forward to the next year |
| (1)         | (2)                     | (3)   | 3(a)  | (4)  | (5)                                      | (6)  | (7)   | (8)                                      |
| i           | Current Assessment Year |   |   |  |  |  |   |  |
| ii          |                         |   |   |  |  |  |   |  |
| iii         |                         |   |   |  |  |  |   |  |
| iv          |                         |   |   |  |  |  |   |  |
| v           | Total                   |   |   | (3xvi of BFLA)   |  |  | (4xvi of BFLA)  |  |

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

|      |  |  |
|------|--|--|
|      | (if positive)  |  |
| 11b. | Total effect of ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X)<br>(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             |   |   |              |                    |                        |                |                             |  |
|                | <b>Total donation</b>   |   |              |                    |                        |                |                             |  |

| 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         | <b>Total</b>              |   |                    |                        |                |                             |  |

| 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              | <b>Total deductions under section 80-IA (a1 + a2 + b1 + b2)</b>   |                                |                   |  |  | <b>c</b> |

| 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              | <b>Total deduction under section 80-IB (Total of a1 to e2)</b>   |                                |                   |   |  | <b>f</b> |

| 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 | <b>1</b> | <b>Part B- Deduction in respect of certain payments</b> |  |                               |   |              |  |
|                  |          | a   | 80G  |                               | b | 80GGA        |  |
|                  |          | c   | 80GGC  |                               |   |              |  |
|                  |          | Total Deduction under Part B (a + b + c)                |  |                               |   | <b>1</b>     |  |
|                  |          | <b>2</b>  | <b>Part C- Deduction in respect of certain incomes</b> |                               |   |              |  |
|                  |          | 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 )         |  |                               |   | <b>2</b>     |  |
|                  |          | <b>3</b>  | <b>Total deductions under Chapter VI-A (1 + 2)</b>     |                               |   |              | <b>3</b>                                       |

| Schedule AMT     |          | Computation of Alternate Minimum Tax payable under section 115JC |  |  |    |          |          |
|------------------|----------|--|--|--|----|----------|----------|
| TOTAL DEDUCTIONS | <b>1</b> | <b>Total Income as per item 13 of PART-B-TI</b>                  |  |  |    | <b>1</b> |          |
|                  | <b>2</b> | <b>Adjustment as per section 115JC(2)</b>                        |  |  |    |          |          |
|                  |          | 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 |          |          |
|                  |          | <b>3</b>   | <b>Adjusted Total Income under section 115JC(1) (1+2d)</b>   |  |    |          | <b>3</b> |
|                  |          | 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)  |  |    |          |          |
|                  |          | <b>4</b>   | <b>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)</b> |  |    |          | <b>4</b> |

| Schedule AMTC |  | Computation of tax credit under section 115JD |            |  |                                    |
|---------------|--|---|------------|--|------------------------------------|
| <b>1</b>      | <b>Tax under section 115JC in assessment year 2023-24 (1d of Part-B-TTI)</b>   |   |            |  | <b>1</b>                           |
| <b>2</b>      | <b>Tax under other provisions of the Act in assessment year 2023-24 (2g of Part-B-TTI)</b>   |   |            |  | <b>2</b>                           |
| <b>3</b>      | <b>Amount of tax against which credit is available [enter (2 – 1) if 2 is greater than 1, otherwise enter 0]</b>   |   |            |  | <b>3</b>                           |
| <b>4</b>      | <b>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)</b> |   |            |  |                                    |
|               | 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 <sup>st</sup> March in the firm |
|                        | 1  |  |                 |  |  |  | i                             | ii  |
|                        | 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 )<br>Add row option and drop down to be provided in utility for each section separately |  | 3a               |                     |                 |                |                        |     |
| b | Any other Income (Specify nature) – Add row option with free text to enter the nature of income to be provided in utility   |  | 3b               |                     |                 |                |                        |     |
| 4 | Income not chargeable to tax as per DTAA  |  |                  |                     |                 |                |                        |     |
|   | Sl. No.   | Amount of income   | Nature of income | Country name & Code | Article of DTAA | Head of Income | Whether obtained (Y/N) | TRC |
|   | I   |  |                  |                     |                 |                |                        |     |
|   | II  |  |                  |                     |                 |                |                        |     |
|   | III   | Total Income from DTAA not chargeable to tax                                       |                  |                     |                 |                |                        | 4   |
| 5 | Pass through income not chargeable to tax (Schedule PTI)  |  | 5                |                     |                 |                |                        |     |
| 6 | Total (1+2+3+4+5)   |  | 6                |                     |                 |                |                        |     |

| Schedule PTI        |  | Pass Through Income details from business trust or investment fund as per section 115UA, 115UB |  |     |                             |                     |   |                       |                            |
|---------------------|--|--|--|-----|-----------------------------|---------------------|---|-----------------------|----------------------------|
| Sl.                 | Investment entity covered by section 115UA/115UB | Name of business trust/ investment fund  | PAN of the business trust/ investment fund | Sl. | Head of income              | Current year income | Share of current year loss distributed by Investment fund | Net Income/Loss 9=7-8 | TDS on such amount, if any |
| (1)                 | (2)  | (3)  | (4)  | (5) | (6)                         | (7)                 | (8)   | (9)                   | (10)                       |
| PASS THROUGH INCOME | 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<br>(DD/MM/YYYY)                       | Date 2<br>(DD/MM/YYYY) | Date 3<br>(DD/MM/YYYY) | Date 4<br>(DD/MM/YYYY) | Date 5<br>(DD/MM/YYYY) | Date 6<br>(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 <sup>st</sup> 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 <sup>st</sup> 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)   |  |                            |  |  |                             |  |  |  |  |  |                         |                         |
| <b>NOTE</b> 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  | <b>Total of head wise income (1 + 2v + 3e +4d)</b>   | 5   |  |
| 6  | <b>Losses of current year to be set off against 5</b> (total of 2xvi, 3xvi and 4xvi of Schedule CYLA)  | 6   |  |
| 7  | <b>Balance after set off of current year losses (5 – 6)</b> (total of serial no (ii), (iii), (iv) to (xv) of column 5 of schedule CYLA + 4b + 2iv) | 7   |  |
| 8  | <b>Brought forward losses to be set off against 7</b> (total of 2xv, 3xv and 4xv of Schedule BFLA)   | 8   |  |
| 9  | <b>Gross Total income (7 – 8)</b> (also total of serial no (i), (ii), (iv) to (xiv) of column 5 of Schedule BFLA + 4b + 2iii)                      | 9   |  |
| 10 | <b>Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 9</b>   | 10  |  |
| 11 | <b>Deductions under Chapter VI-A</b>   |     |  |
|    | <b>a Part-B of Chapter VI-A</b> [1 of Schedule VI-A and limited upto (i+ii+iii+iv+v+viii+xiii+xiv) of column 5 of BFLA]                            | 11a |  |
|    | <b>b Part-C of Chapter VI-A</b> [2 of Schedule VI-A)]  | 11b |  |
|    | <b>c Total (11a + 11b)</b> [limited upto (9-10)]   | 11c |  |
| 12 | <b>Deduction u/s 10AA</b> (Total of Sch. 10AA)   | 12  |  |
| 13 | <b>Total income (9 - 11c - 12)</b>   | 13  |  |
| 14 | <b>Income chargeable to tax at special rates</b> (total of (i) of schedule SI)   | 14  |  |
| 15 | <b>Net agricultural income/ any other income for rate purpose</b> (2v of Schedule EI)  | 15  |  |
| 16 | <b>Aggregate income (13 – 14 + 15)</b> [applicable if (13-14) exceeds maximum amount not chargeable to tax]  | 16  |  |
| 17 | <b>Losses of current year to be carried forward</b> (total of xviii of Schedule CFL)   | 17  |  |
| 18 | <b>Deemed total income under section 115JC</b> (3 of Schedule AMT)   | 18  |  |

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



|                                    |  |  |                  |  |  |  |
|------------------------------------|--|--|------------------|--|--|--|
| <b>TAXES PAID AND BANK DETAILS</b> | 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  |  |  |
| <b>TAXES PAID AND BANK DETAILS</b> | 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   |  |  |
| <b>BANK ACCOUNT</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   |  |
|                                    | (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:<br>1) All bank accounts held at any time is to be reported, except dormant A/c.<br>2) Minimum one account should be selected for refund credit<br>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,-<br>(i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or<br>(ii) have signing authority in any account located outside India; or<br>(iii) have income from any source outside India?<br>[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 |  |  |

|   |       |          |                              |                          |             |
|---|-------|----------|------------------------------|--------------------------|-------------|
| <b>15 TAX PAYMENTS</b>  |       |          |                              |                          |             |
| <b>A Details of payments of Advance Tax and Self-Assessment Tax</b>                                     |       |          |                              |                          |             |
| <b>ADVANCE/ SELF ASSESSMENT TAX</b>   | Sl No | BSR Code | Date of Deposit (DD/MM/YYYY) | Serial Number of Challan | Amount (Rs) |
|   | (1)   | (2)      | (3)                          | (4)                      | (5)         |
|   | i     |          |                              |                          |             |
|   | ii    |          |                              |                          |             |
| iii   |       |          |                              |                          |             |
| <b>NOTE</b> ▶ 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)] |  |   |   |                                     |         |  |  |  |   |  |  |                |                                  |                  |  |  |  |  |  |  |  |  |  |
|--|--|---|---|-------------------------------------|---------|--|--|--|---|--|--|----------------|----------------------------------|------------------|--|--|--|--|--|--|--|--|--|
| Sl 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. |  |  |  |  |  |  |  |  |  |
| <b>I</b>   |  |   |   |                                     |         |  |  |  |   |  |  |                |                                  |                  |  |  |  |  |  |  |  |  |  |
| <b>NOTE</b> ▶ 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)] |   |  |   |                                     |            |   |   |                                    |   |                                  |                  |  |  |  |  |  |  |  |  |  |  |
|---|---|--|---|-------------------------------------|------------|---|---|------------------------------------|---|----------------------------------|------------------|--|--|--|--|--|--|--|--|--|--|
| Sl 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. |  |  |  |  |  |  |  |  |  |  |
| <b>TCS ON INCOME</b>  |   |  |   |                                     |            |   |   |                                    |   |                                  |                  |  |  |  |  |  |  |  |  |  |  |
| <b>i</b>  |   |  |   |                                     |            |   |   |                                    |   |                                  |                  |  |  |  |  |  |  |  |  |  |  |
| <b>ii</b>   |   |  |   |                                     |            |   |   |                                    |   |                                  |                  |  |  |  |  |  |  |  |  |  |  |
| <b>NOTE</b> ▶ 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 → |  |
|------|-------|--|--|-------------|--|

|                 |              |  |                 |          |           |             |
|-----------------|--------------|--|-----------------|----------|-----------|-------------|
| <b>FORM No.</b> | <b>ITR-6</b> | INDIAN INCOME TAX RETURN<br>[For Companies other than companies claiming exemption under section 11]<br>(See rule 12)<br>(Please refer instructions) | Assessment Year |          |           |             |
|                 |              |  | <b>2</b>        | <b>0</b> | <b>23</b> | <b>- 24</b> |

| Part A-GEN   |  | GENERAL  |   |  |  |     |
|--|--|--|---|--|--|-----|
| <b>PERSONAL INFORMATION</b>  | (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"/>                                    |  |     |
|  |  |  |   | (i) Domestic Company <input type="checkbox"/>  |  |     |
|  |  |  |   | (ii) Foreign Company <input 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   |  |   |  |  |     |
| <b>FILING STATUS</b>   | (A19) (a) (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.<br><br>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)<br><br>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)   | <p>In the case of non-resident, is there a Significant Economic Presence (SEP) in India (Tick) <input type="radio"/> Yes <input type="radio"/> No</p> <p>please provide details of</p> <p>(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);</p> <p>(b) number of users in India as referred in Explanation 2A(b) to Section 9(1)(i).</p> |   |  |
|                   | (j)   | <p>Whether assessee is required to seek registration under any law for the time being in force relating to companies? If yes, please provide details.</p>   |   |  |
| AUDIT INFORMATION |   | Act under which registration required   |   |  |
|                   |   | Date of Registration  | (DD/MM/YYYY)  | Registration Number                                      |
|                   | (k)   | <p>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"/></p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>  |   |  |
|                   | (l)   | <p>Whether assessee has a unit located in an International Financial Services Centre and derives income solely in convertible foreign exchange?</p> <p>(Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No</p>  |   |  |
|                   | (m)   | <p>Whether the assessee company is under liquidation (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No</p>  |   |  |
|                   | (n)   | <p>Whether you are an FII / FPI? Yes/No If yes, please provide SEBI Regn. No.</p>   |   |  |
|                   | (o)   | <p>Whether the company is a producer company as defined in Sec.581A of Companies Act, 1956? <input type="checkbox"/></p> <p>Yes <input type="checkbox"/> No</p>   |   |  |
|                   | (p)   | <p>Whether this return is being filed by a representative assessee? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If yes, please furnish following information -</p>   |   |  |
|                   |   | (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)              | <p>Whether liable to maintain accounts as per section 44AA? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No</p>   |   |   |  |
| (a2)              | <p>Whether assessee is declaring income only under section 44AE/ 44B/ 44BB/ 44BBA/ 44BBB/44D? (Tick) <input checked="" type="checkbox"/></p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>  |   |   |  |
| (a2i)             | <p>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?</p> <p>(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</p>   |   |   |  |
| (a2ii)            | <p>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 &amp; non-a/c payee cheque/DD, does not exceed five per cent of said amount?</p> <p>(Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No</p> |   |   |  |
| (a2iii)           | <p>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 &amp; non-a/c payee cheque/DD, during the previous year does not exceed five per cent of the said payment</p> <p>(Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No</p>              |   |   |  |
| (b)               | <p>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.)</p>  |   |   |  |
| (c)               | <p>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</p> <p>If Yes, furnish the following information below</p>   |   |   |  |

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

|      |  |   |    |  |     |      |  |
|------|--|---|----|--|-----|------|--|
|      | 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  |   |    |  |     |      |  |



|    |        |  |      |    |  |
|----|--------|--|------|----|--|
|    | i      | Current maturities of long-term debt   | i    |    |  |
|    | ii     | Current maturities of finance lease obligations  | ii   |    |  |
|    | iii    | Interest accrued but not due on borrowings   | iii  |    |  |
|    | iv     | Interest accrued and due on borrowings   | iv   |    |  |
|    | v      | Income received in advance   | v    |    |  |
|    | vi     | Unpaid dividends   | vi   |    |  |
|    | vii    | Application money received for allotment of securities and due for refund and interest accrued | vii  |    |  |
|    | viii   | Unpaid matured deposits and interest accrued thereon   | viii |    |  |
|    | ix     | Unpaid matured debentures and interest accrued thereon   | ix   |    |  |
|    | x      | Other payables   | x    |    |  |
|    | xi     | Total Other current liabilities (i + ii + iii + iv + v + vi + vii + viii + ix + x)             |      | 4C |  |
|    | D      | Short-term provisions  |      |    |  |
|    | i      | Provision for employee benefit   | i    |    |  |
|    | ii     | Provision for Income-tax   | ii   |    |  |
|    | iii    | Proposed Dividend  | iii  |    |  |
|    | iv     | Tax on dividend  | iv   |    |  |
|    | v      | Other  | v    |    |  |
|    | vi     | Total Short-term provisions (i + ii + iii + iv + v)  |      | 4D |  |
|    | E      | Total Current liabilities (4A + 4B + 4C + 4D)  |      | 4E |  |
|    |        | Total Equity and liabilities (1D + 2 + 3E + 4E)  |      | I  |  |
| II | ASSETS |  |      |    |  |
|    | 1      | Non-current assets   |      |    |  |
|    | A      | Fixed assets   |      |    |  |
|    | i      | Tangible assets  |      |    |  |
|    | a      | Gross block  | ia   |    |  |
|    | b      | Depreciation   | ib   |    |  |
|    | c      | Impairment losses  | ic   |    |  |
|    | d      | Net block (ia - ib - ic)   | id   |    |  |
|    | ii     | Intangible assets  |      |    |  |
|    | a      | Gross block  | iiia |    |  |
|    | b      | Amortization   | iiib |    |  |
|    | c      | Impairment losses  | iiic |    |  |
|    | d      | Net block (iiia - iiib - iiic)   | iiid |    |  |
|    | iii    | Capital work-in-progress   | iii  |    |  |
|    | iv     | Intangible assets under development  | iv   |    |  |
|    | v      | Total Fixed assets (id + iiid + iii + iv)  |      | Av |  |
|    | B      | Non-current investments  |      |    |  |
|    | i      | Investment in property   | i    |    |  |
|    | ii     | Investments in Equity instruments  |      |    |  |
|    | a      | Listed equities  | iiia |    |  |
|    | b      | Unlisted equities  | iiib |    |  |

|   |      |   |      |  |      |
|---|------|---|------|--|------|
|   | c    | Total (iia + iib)   | iic  |  |      |
|   | iii  | Investments in Preference shares  | iii  |  |      |
|   | iv   | Investments in Government or trust securities   | iv   |  |      |
|   | v    | Investments in Debenture or bonds   | v    |  |      |
|   | vi   | Investments in Mutual funds   | vi   |  |      |
|   | vii  | Investments in Partnership firms  | vii  |  |      |
|   | viii | Others Investments  | viii |  |      |
|   | ix   | Total Non-current investments (i + iic + iii + iv + v + vi + vii + viii)  |      |  | Bix  |
| C |      | Deferred tax assets (Net)   |      |  | C    |
| D |      | Long-term loans and advances  |      |  |      |
|   | i    | Capital advances  | i    |  |      |
|   | ii   | Security deposits   | ii   |  |      |
|   | iii  | Loans and advances to related parties ( <i>see instructions</i> )   | iii  |  |      |
|   | iv   | Other Loans and advances  | iv   |  |      |
|   | v    | Total Long-term loans and advances (i + ii + iii + iv)  |      |  | Dv   |
|   | vi   | Long-term loans and advances included in Dv which is  |      |  |      |
|   | a    | for the purpose of business or profession   | via  |  |      |
|   | b    | not for the purpose of business or profession   | vib  |  |      |
|   | c    | given to shareholder, being the beneficial owner of share, or to any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act                                    | vic  |  |      |
| E |      | Other non-current assets  |      |  |      |
|   | i    | Long-term trade receivables   |      |  |      |
|   | a    | Secured, considered good  | ia   |  |      |
|   | b    | Unsecured, considered good  | ib   |  |      |
|   | c    | Doubtful  | ic   |  |      |
|   | d    | Total Other non-current assets (ia + ib + ic)   | id   |  |      |
|   | ii   | Others  | ii   |  |      |
|   | iii  | Total (id + ii)   |      |  | Eiii |
|   | iv   | Non-current assets included in Eiii which is due from shareholder, being the beneficial owner of share, or from any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) | iv   |  |      |
| F |      | Total Non-current assets (Av + Bix + C + Dv + Eiii)   |      |  | IF   |
| 2 |      | Current assets  |      |  |      |
| A |      | Current investments   |      |  |      |
|   | i    | Investment in Equity instruments  |      |  |      |
|   | a    | Listed equities   | ia   |  |      |
|   | b    | Unlisted equities   | ib   |  |      |
|   | c    | Total (ia + ib)   | ic   |  |      |
|   | ii   | Investment in Preference shares   | ii   |  |      |
|   | iii  | Investment in government or trust securities  | iii  |  |      |
|   | iv   | Investment in debentures or bonds   | iv   |  |      |
|   | v    | Investment in Mutual funds  | v    |  |      |
|   | vi   | Investment in partnership firms   | vi   |  |      |

|                               |  |  |     |  |           |
|-------------------------------|--|--|-----|--|-----------|
|                               | vii  | Other investment   | vii |  |           |
|                               | viii   | Total Current investments (ic + ii + iii + iv + v + vi + vii)  |     |  | Aviii     |
| <b>B</b>                      | <b>Inventories</b>   |  |     |  |           |
|                               | i  | Raw materials  | i   |  |           |
|                               | ii   | Work-in-progress   | ii  |  |           |
|                               | iii  | Finished goods   | iii |  |           |
|                               | iv   | Stock-in-trade (in respect of goods acquired for trading)  | iv  |  |           |
|                               | v  | Stores and spares  | v   |  |           |
|                               | vi   | Loose tools  | vi  |  |           |
|                               | vii  | Others   | vii |  |           |
|                               | viii   | Total Inventories (i + ii + iii + iv + v + vi + vii)   |     |  | Bviii     |
| <b>C</b>                      | <b>Trade receivables</b>   |  |     |  |           |
|                               | i  | Outstanding for more than 6 months   | i   |  |           |
|                               | ii   | Others   | ii  |  |           |
|                               | iii  | Total Trade receivables (i + ii + iii)   |     |  | Ciii      |
| <b>D</b>                      | <b>Cash and cash equivalents</b>                                   |  |     |  |           |
|                               | i  | Balances with Banks  | i   |  |           |
|                               | ii   | Cheques, drafts in hand  | ii  |  |           |
|                               | iii  | Cash in hand   | iii |  |           |
|                               | iv   | Others   | iv  |  |           |
|                               | v  | Total Cash and cash equivalents (i + ii + iii + iv)  |     |  | Dv        |
| <b>E</b>                      | <b>Short-term loans and advances</b>                               |  |     |  |           |
|                               | i  | Loans and advances to related parties ( <i>see instructions</i> )  | i   |  |           |
|                               | ii   | Others   | ii  |  |           |
|                               | iii  | Total Short-term loans and advances (i + ii)   |     |  | Eiii      |
|                               | iv   | Short-term loans and advances included in Eiii which is  |     |  |           |
|                               | a  | for the purpose of business or profession  | iva |  |           |
|                               | b  | not for the purpose of business or profession  | ivb |  |           |
|                               | c  | given to a shareholder, being the beneficial owner of share, or to any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) | ivc |  |           |
| <b>F</b>                      | <b>Other current assets</b>  |  |     |  | F         |
| <b>G</b>                      | <b>Total Current assets (Aviii + Bviii + Ciii + Dv + Eiii + F)</b> |  |     |  | 2G        |
| <b>Total Assets (1F + 2G)</b> |  |  |     |  | <b>II</b> |

## Part A-BS – Ind AS

**BALANCE SHEET AS ON 31<sup>ST</sup> DAY OF MARCH, 2023 OR AS ON THE DATE OF BUSINESS COMBINATION** [applicable for a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015]

|          |                               |                                      |      |  |     |
|----------|-------------------------------|--------------------------------------|------|--|-----|
| <b>I</b> | <b>Equity and Liabilities</b> |                                      |      |  |     |
| <b>I</b> | <b>Equity</b>                 |                                      |      |  |     |
| <b>A</b> | <b>Equity share capital</b>   |                                      |      |  |     |
|          | i                             | Authorised                           | Ai   |  |     |
|          | ii                            | Issued, Subscribed and fully paid up | Aii  |  |     |
|          | iii                           | Subscribed but not fully paid        | Aiii |  |     |
|          | iv                            | Total (Aii + Aiii)                   |      |  | Aiv |

|            |  |  |                           |             |  |
|------------|--|--|---------------------------|-------------|--|
| <b>B</b>   | <b>Other Equity</b>  |  |                           |             |  |
| <b>i</b>   | <b>Other Reserves</b>  |  |                           |             |  |
|            | <b>a</b>   | <b>Capital Redemption Reserve</b>  | <b>ia</b>                 |             |  |
|            | <b>b</b>   | <b>Debenture Redemption Reserve</b>  | <b>ib</b>                 |             |  |
|            | <b>c</b>   | <b>Share Options Outstanding account</b>   | <b>ic</b>                 |             |  |
|            | <b>d</b>   | <b>Other (specify nature and amount)</b>   | <b>id</b>                 |             |  |
|            | <b>e</b>   | <b>Total other reserves (ia + ib + ic + id)</b>  | <b>ie</b>                 |             |  |
| <b>ii</b>  | <b>Retained earnings (Debit balance of statement of P&amp;L to be shown as -ve figure)</b> |  |                           | <b>ii</b>   |  |
| <b>iii</b> | <b>Total (Bie + ii) (Debit balance to be shown as -ve figure)</b>                          |  |                           | <b>Biii</b> |  |
| <b>C</b>   | <b>Total Equity (Aiv + Biii)</b>   |  |                           | <b>IC</b>   |  |
| <b>2</b>   | <b>Liabilities</b>   |  |                           |             |  |
| <b>A</b>   | <b>Non-current liabilities</b>   |  |                           |             |  |
| <b>I</b>   | <b>Financial Liabilities</b>   |  |                           |             |  |
|            | <b>Borrowings</b>  |  |                           |             |  |
|            | <b>a</b>   | <b>Bonds or debentures</b>   |                           |             |  |
|            | <b>1</b>   | <b>Foreign currency</b>  | <b>a1</b>                 |             |  |
|            | <b>2</b>   | <b>Rupee</b>   | <b>a2</b>                 |             |  |
|            | <b>3</b>   | <b>Total (1 + 2)</b>   |                           | <b>a3</b>   |  |
|            | <b>b</b>   | <b>Term loans</b>  |                           |             |  |
|            | <b>1</b>   | <b>Foreign currency</b>  | <b>b1</b>                 |             |  |
|            | <b>2</b>   | <b>Rupee loans</b>   |                           |             |  |
|            |  | <b>i</b>   | <b>From Banks</b>         | <b>i</b>    |  |
|            |  | <b>ii</b>  | <b>From other parties</b> | <b>ii</b>   |  |
|            |  | <b>iii</b>   | <b>Total (i + ii)</b>     | <b>b2</b>   |  |
|            | <b>3</b>   | <b>Total Term loans (b1 + b2)</b>  |                           | <b>b3</b>   |  |
|            | <b>c</b>   | <b>Deferred payment liabilities</b>  |                           | <b>c</b>    |  |
|            | <b>d</b>   | <b>Deposits</b>  |                           | <b>d</b>    |  |
|            | <b>e</b>   | <b>Loans from related parties (see instructions)</b>                                   |                           | <b>e</b>    |  |
|            | <b>f</b>   | <b>Long-term maturities of finance lease obligations</b>                               |                           | <b>f</b>    |  |
|            | <b>g</b>   | <b>Liability component of compound financial instruments</b>                           |                           | <b>g</b>    |  |
|            | <b>h</b>   | <b>Other loans</b>   |                           | <b>h</b>    |  |
|            | <b>i</b>   | <b>Total borrowings (a3 + b3 + c + d + e + f + g + h)</b>                              |                           | <b>i</b>    |  |
|            | <b>j</b>   | <b>Trade Payables</b>  |                           | <b>j</b>    |  |
|            | <b>k</b>   | <b>Other financial liabilities (Other than those specified in II under provisions)</b> |                           | <b>k</b>    |  |
| <b>II</b>  | <b>Provisions</b>  |  |                           |             |  |
|            | <b>a</b>   | <b>Provision for employee benefits</b>   | <b>a</b>                  |             |  |
|            | <b>b</b>   | <b>Others (specify nature)</b>   | <b>b</b>                  |             |  |
|            | <b>c</b>   | <b>Total Provisions</b>  |                           | <b>IIc</b>  |  |
| <b>III</b> | <b>Deferred tax liabilities (net)</b>  |  |                           | <b>III</b>  |  |
| <b>IV</b>  | <b>Other non-current liabilities</b>   |  |                           |             |  |
|            | <b>a</b>   | <b>Advances</b>  |                           | <b>a</b>    |  |
|            | <b>b</b>   | <b>Others (specify nature)</b>   |                           | <b>b</b>    |  |
|            | <b>c</b>   | <b>Total Other non-current liabilities</b>   |                           | <b>IVc</b>  |  |
|            | <b>Total Non-Current Liabilities (Ii + Ij + Ik + IIc + III + IVc)</b>                      |  |                           | <b>2A</b>   |  |

|            |   |  |          |             |
|------------|---|--|----------|-------------|
| <b>B</b>   | <b>Current liabilities</b>  |  |          |             |
| <b>I</b>   | <b>Financial Liabilities</b>  |  |          |             |
| <b>i</b>   | <b>Borrowings</b>   |  |          |             |
| <b>a</b>   | <b>Loans repayable on demand</b>  |  |          |             |
|            | <b>1</b>  | <b>From Banks</b>                              | <b>1</b> |             |
|            | <b>2</b>  | <b>From Other parties</b>                      | <b>2</b> |             |
|            | <b>3</b>  | <b>Total Loans repayable on demand (1 + 2)</b> | <b>3</b> |             |
| <b>b</b>   | <b>Loans from related parties</b>   |  |          | <b>b</b>    |
| <b>c</b>   | <b>Deposits</b>   |  |          | <b>c</b>    |
| <b>d</b>   | <b>Other loans (specify nature)</b>   |  |          | <b>d</b>    |
|            | <b>Total Borrowings (a3 + b + c + d)</b>  |  |          | <b>Ii</b>   |
| <b>ii</b>  | <b>Trade payables</b>   |  |          | <b>Iii</b>  |
| <b>iii</b> | <b>Other financial liabilities</b>  |  |          |             |
| <b>a</b>   | <b>Current maturities of long-term debt</b>   |  | <b>a</b> |             |
| <b>b</b>   | <b>Current maturities of finance lease obligations</b>  |  | <b>b</b> |             |
| <b>c</b>   | <b>Interest accrued</b>   |  | <b>c</b> |             |
| <b>d</b>   | <b>Unpaid dividends</b>   |  | <b>d</b> |             |
| <b>e</b>   | <b>Application money received for allotment of securities to the extent refundable and interest accrued thereon</b> |  | <b>e</b> |             |
| <b>f</b>   | <b>Unpaid matured deposits and interest accrued thereon</b>   |  | <b>f</b> |             |
| <b>g</b>   | <b>Unpaid matured debentures and interest accrued thereon</b>   |  | <b>g</b> |             |
| <b>h</b>   | <b>Others (specify nature)</b>  |  | <b>h</b> |             |
| <b>i</b>   | <b>Total Other financial liabilities (a + b +c +d +e +f +g+ h)</b>  |  |          | <b>Iiii</b> |
| <b>iv</b>  | <b>Total Financial Liabilities (Ii + Iii + Iiii)</b>  |  |          | <b>Iiv</b>  |
| <b>II</b>  | <b>Other Current liabilities</b>  |  |          |             |
| <b>a</b>   | <b>Revenue received in advance</b>  |  | <b>a</b> |             |
| <b>b</b>   | <b>Other advances (specify nature)</b>  |  | <b>b</b> |             |
| <b>c</b>   | <b>Others (specify nature)</b>  |  | <b>c</b> |             |
| <b>d</b>   | <b>Total Other current liabilities (a + b+ c)</b>   |  |          | <b>IId</b>  |
| <b>III</b> | <b>Provisions</b>   |  |          |             |
| <b>a</b>   | <b>Provision for employee benefits</b>  |  | <b>a</b> |             |
| <b>b</b>   | <b>Others (specify nature)</b>  |  | <b>b</b> |             |
| <b>c</b>   | <b>Total provisions (a + b)</b>   |  |          | <b>IIIc</b> |
| <b>IV</b>  | <b>Current Tax Liabilities (Net)</b>  |  |          | <b>IV</b>   |
|            | <b>Total Current liabilities (Iiv + IId + IIIc+ IV)</b>   |  |          | <b>2B</b>   |
|            | <b>Total Equity and liabilities (1C + 2A +2B)</b>   |  |          | <b>I</b>    |
| <b>II</b>  | <b>ASSETS</b>   |  |          |             |
| <b>I</b>   | <b>Non-current assets</b>   |  |          |             |
| <b>A</b>   | <b>Property, Plant and Equipment</b>  |  |          |             |
| <b>a</b>   | <b>Gross block</b>  |  | <b>a</b> |             |
| <b>b</b>   | <b>Depreciation</b>   |  | <b>b</b> |             |
| <b>c</b>   | <b>Impairment losses</b>  |  | <b>c</b> |             |
| <b>d</b>   | <b>Net block (a – b - c)</b>  |  |          | <b>Ad</b>   |

|            |  |   |           |             |  |
|------------|--|---|-----------|-------------|--|
| <b>B</b>   | Capital work-in-progress                   |   |           | <b>B</b>    |  |
| <b>C</b>   | Investment Property                        |   |           |             |  |
|            | <b>a</b>                                   | Gross block   | <b>a</b>  |             |  |
|            | <b>b</b>                                   | Depreciation  | <b>b</b>  |             |  |
|            | <b>c</b>                                   | Impairment losses   | <b>c</b>  |             |  |
|            | <b>d</b>                                   | Net block (a – b - c)   |           | <b>Cd</b>   |  |
| <b>D</b>   | Goodwill                                   |   |           |             |  |
|            | <b>a</b>                                   | Gross block   | <b>a</b>  |             |  |
|            | <b>b</b>                                   | Impairment losses   | <b>b</b>  |             |  |
|            | <b>c</b>                                   | Net block (a – b)   |           | <b>Dc</b>   |  |
| <b>E</b>   | Other Intangible Assets                    |   |           |             |  |
|            | <b>a</b>                                   | Gross block   | <b>a</b>  |             |  |
|            | <b>b</b>                                   | Amortisation  | <b>b</b>  |             |  |
|            | <b>c</b>                                   | Impairment losses   | <b>c</b>  |             |  |
|            | <b>d</b>                                   | Net block (a – b - c)   |           | <b>Ed</b>   |  |
| <b>F</b>   | Intangible assets under development        |   |           | <b>F</b>    |  |
| <b>G</b>   | Biological assets other than bearer plants |   |           |             |  |
|            | <b>a</b>                                   | Gross block   | <b>a</b>  |             |  |
|            | <b>b</b>                                   | Impairment losses   | <b>b</b>  |             |  |
|            | <b>c</b>                                   | Net block (a – b)   |           | <b>Gc</b>   |  |
| <b>H</b>   | Financial Assets                           |   |           |             |  |
| <b>I</b>   | Investments                                |   |           |             |  |
|            | <b>i</b>                                   | Investments in Equity instruments                                 |           |             |  |
|            | <b>a</b>                                   | Listed equities   | <b>ia</b> |             |  |
|            | <b>b</b>                                   | Unlisted equities   | <b>ib</b> |             |  |
|            | <b>c</b>                                   | Total (ia + ib)   |           | <b>ic</b>   |  |
|            | <b>ii</b>                                  | Investments in Preference shares                                  |           |             |  |
|            | <b>iii</b>                                 | Investments in Government or trust securities                     |           |             |  |
|            | <b>iv</b>                                  | Investments in Debenture or bonds                                 |           |             |  |
|            | <b>v</b>                                   | Investments in Mutual funds                                       |           |             |  |
|            | <b>vi</b>                                  | Investments in Partnership firms                                  |           |             |  |
|            | <b>vii</b>                                 | Others Investments (specify nature)                               |           |             |  |
|            | <b>viii</b>                                | Total non-current investments (ic + ii + iii + iv + v + vi + vii) |           | <b>HI</b>   |  |
| <b>II</b>  | Trade Receivables                          |   |           |             |  |
|            | <b>a</b>                                   | Secured, considered good  | <b>a</b>  |             |  |
|            | <b>b</b>                                   | Unsecured, considered good  | <b>b</b>  |             |  |
|            | <b>c</b>                                   | Doubtful  | <b>c</b>  |             |  |
|            | <b>d</b>                                   | Total Trade receivables   |           | <b>HII</b>  |  |
| <b>III</b> | Loans                                      |   |           |             |  |
|            | <b>i</b>                                   | Security deposits   |           |             |  |
|            | <b>ii</b>                                  | Loans to related parties (see instructions)                       |           |             |  |
|            | <b>iii</b>                                 | Other loans (specify nature)                                      |           |             |  |
|            | <b>iv</b>                                  | Total Loans (i + ii + iii)  |           | <b>HIII</b> |  |

|   |  |      |  |     |  |     |
|---|--|------|--|-----|--|-----|
|   |  | v    | Loans included in HIII above which is-   |     |  |     |
|   |  | a    | for the purpose of business or profession  | va  |  |     |
|   |  | b    | not for the purpose of business or profession  | vb  |  |     |
|   |  | c    | given to shareholder, being the beneficial owner of share, or to any concern or on behalf/ benefit of such shareholder as per section 2(22)(e)   | vc  |  |     |
|   |  | IV   | Other Financial Assets   |     |  |     |
|   |  | i    | Bank Deposits with more than 12 months maturity  | i   |  |     |
|   |  | ii   | Others   | ii  |  |     |
|   |  | iii  | Total of Other Financial Assets (i + ii)   |     |  | HIV |
|   |  | I    | Deferred Tax Assets (Net)  |     |  | I   |
|   |  | J    | Other non-current Assets   |     |  |     |
|   |  | i    | Capital Advances   | i   |  |     |
|   |  | ii   | Advances other than capital advances   | ii  |  |     |
|   |  | iii  | Others (specify nature)  | iii |  |     |
|   |  | iv   | Total non-current assets (i + ii + iii)  |     |  | J   |
|   |  | v    | Non-current assets included in J above which is due from shareholder, being the beneficial owner of share, or from any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) | v   |  |     |
|   |  |      | Total non-current assets (Ad + B + Cd + Dc + Ed + F + Gc + HI + HII + HIII + HIII + HIV + I + J)   |     |  | I   |
| 2 |  |      | Current assets   |     |  |     |
|   |  | A    | Inventories  |     |  |     |
|   |  | i    | Raw materials  | i   |  |     |
|   |  | ii   | Work-in-progress   | ii  |  |     |
|   |  | iii  | Finished goods   | iii |  |     |
|   |  | iv   | Stock-in-trade (in respect of goods acquired for trading)  | iv  |  |     |
|   |  | v    | Stores and spares  | v   |  |     |
|   |  | vi   | Loose tools  | vi  |  |     |
|   |  | vii  | Others   | vii |  |     |
|   |  | viii | Total Inventories (i + ii + iii + iv + v + vi + vii)   |     |  | 2A  |
|   |  | B    | Financial Assets   |     |  |     |
|   |  | I    | Investments  |     |  |     |
|   |  | i    | Investment in Equity instruments   |     |  |     |
|   |  | a    | Listed equities  | ia  |  |     |
|   |  | b    | Unlisted equities  | ib  |  |     |
|   |  | c    | Total (ia + ib)  | ic  |  |     |
|   |  | ii   | Investment in Preference shares  | ii  |  |     |
|   |  | iii  | Investment in government or trust securities   | iii |  |     |
|   |  | iv   | Investment in debentures or bonds  | iv  |  |     |
|   |  | v    | Investment in Mutual funds   | v   |  |     |
|   |  | vi   | Investment in partnership firms  | vi  |  |     |
|   |  | vii  | Other Investments  | vii |  |     |
|   |  | viii | Total Current investments (ic + ii + iii + iv + v + vi + vii)  |     |  | I   |
|   |  | II   | Trade receivables  |     |  |     |

|  |     |  |     |  |     |
|--|-----|--|-----|--|-----|
|  | i   | Secured, considered good   | i   |  |     |
|  | ii  | Unsecured, considered good   | ii  |  |     |
|  | iii | Doubtful   | iii |  |     |
|  | iv  | Total Trade receivables (i + ii + iii)   |     |  | II  |
|  | III | Cash and cash equivalents  |     |  |     |
|  | i   | Balances with Banks (of the nature of cash and cash equivalents)   | i   |  |     |
|  | ii  | Cheques, drafts in hand  | ii  |  |     |
|  | iii | Cash on hand   | iii |  |     |
|  | iv  | Others (specify nature)  | iv  |  |     |
|  | v   | Total Cash and cash equivalents (i + ii + iii + iv)  |     |  | III |
|  | IV  | Bank Balances other than III above   |     |  | IV  |
|  | V   | Loans  |     |  |     |
|  | i   | Security Deposits  | i   |  |     |
|  | ii  | Loans to related parties ( <i>see instructions</i> )   | ii  |  |     |
|  | iii | Others (specify nature)  | iii |  |     |
|  | iv  | Total loans (i + ii + iii)   |     |  | V   |
|  | v   | Loans and advances included in V above which is-   |     |  |     |
|  | a   | for the purpose of business or profession  | va  |  |     |
|  | b   | not for the purpose of business or profession  | vb  |  |     |
|  | c   | given to a shareholder, being the beneficial owner of share, or to any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) | vc  |  |     |
|  | VI  | Other Financial Assets   |     |  | VI  |
|  |     | Total Financial Assets (I + II + III + IV + V + VI)  |     |  | 2B  |
|  | C   | Current Tax Assets (Net)   |     |  | 2C  |
|  | D   | Other current assets   |     |  |     |
|  | i   | Advances other than capital advances   | i   |  |     |
|  | ii  | Others (specify nature)  | ii  |  |     |
|  | iii | Total  |     |  | 2D  |
|  |     | Total Current assets (2A + 2B + 2C + 2D)   |     |  | 2   |
|  |     | Total Assets (1 + 2)   |     |  | II  |

| Part A-<br>Manufacturing<br>Account |                                 | Manufacturing Account for the financial year 2022-23 ( <i>fill items 1 to 3 in a case where regular books of accounts are maintained, otherwise fill items 61 to 62 as applicable</i> ) |    |  |      |
|-------------------------------------|---------------------------------|---|----|--|------|
| 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)       |     |  | 1F   |
| 2 |     | Closing Stock  |     |  |      |
|   | i   | Raw material   | 2i  |  |      |
|   | ii  | Work-in-progress   | 2ii |  |      |
|   |     | Total (2i + 2ii)   |     |  | 2    |
| 3 |     | Cost of Goods Produced – transferred to Trading Account (1F - 2) |     |  | 3    |

**Part A- Trading Account** **Trading Account for the financial year 2022-23** (fill items 4 to 12 in a case where regular books of accounts are maintained, otherwise fill items 61 to 62 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  |     |   |

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

**Part A- P and L**

**Profit and Loss Account for the financial year 2022-23** (fill items 13 to 60 in a case where regular books of accounts are maintained, otherwise fill items 61 to 62 as applicable)

|   |           |   |                                       |            |  |  |
|---|-----------|---|---------------------------------------|------------|--|--|
| <b>CREDITS TO PROFIT AND LOSS ACCOUNT</b> | <b>13</b> | <b>Gross profit transferred from Trading Account (12+12b)</b>                                       |                                       | <b>13</b>  |  |  |
|   | <b>14</b> | <b>Other income</b>   |                                       |            |  |  |
|   |           | <b>i</b>  | <b>Rent</b>                           | <b>i</b>   |  |  |
|   |           | <b>ii</b>   | <b>Commission</b>                     | <b>ii</b>  |  |  |
|   |           | <b>iii</b>  | <b>Dividend income</b>                | <b>iii</b> |  |  |
|   |           | <b>iv</b>   | <b>Interest income</b>                | <b>iv</b>  |  |  |
|   |           | <b>v</b>  | <b>Profit on sale of fixed assets</b> | <b>v</b>   |  |  |
|   | <b>vi</b> | <b>Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT)</b> | <b>vi</b>                             |            |  |  |

|      |                                    |  |   |          |  |    |  |
|------|------------------------------------|--|---|----------|--|----|--|
|      | 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)               | ix  |          |  |    |  |
|      |                                    | (Fair Market Value of inventory as on the date of conversion)                  |   |          |  |    |  |
|      | x                                  | Agricultural income  | x   |          |  |    |  |
|      | xi                                 | Any other income ( <i>specify nature and amount</i> )                          |   |          |  |    |  |
|      |                                    | A  | Total (xia + xib)   | xia      |  |    |  |
|      |                                    | B  |   | xib      |  |    |  |
|      |                                    | C  |   | xic      |  |    |  |
|      | xii                                | Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x + xic) |   | 14xii    |  |    |  |
|      | 15                                 | Total of credits to profit and loss account (13+14xii)                         |   | 15       |  |    |  |
|      | DEBITS TO PROFIT AND LOSS ACCOUNT  | 16   | Freight outward   |          |  | 16 |  |
|      |                                    | 17   | Consumption of stores and spare parts   |          |  | 17 |  |
|      |                                    | 18   | Power and fuel  |          |  | 18 |  |
|      |                                    | 19   | Rents   |          |  | 19 |  |
| 20   |                                    | Repairs to building  |   | 20       |  |    |  |
| 21   |                                    | Repairs to machinery   |   | 21       |  |    |  |
| 22   |                                    | Compensation to employees  |   |          |  |    |  |
| i    |                                    | Salaries and wages   | 22i   |          |  |    |  |
|      |                                    | ii   | Bonus   | 22ii     |  |    |  |
|      |                                    | iii  | Reimbursement of medical expenses   | 22iii    |  |    |  |
|      |                                    | iv   | Leave encashment  | 22iv     |  |    |  |
|      |                                    | v  | Leave travel benefits   | 22v      |  |    |  |
|      |                                    | vi   | Contribution to approved superannuation fund  | 22vi     |  |    |  |
|      |                                    | vii  | Contribution to recognised provident fund   | 22vii    |  |    |  |
|      |                                    | viii   | Contribution to recognised gratuity fund  | 22viii   |  |    |  |
|      |                                    | ix   | Contribution to any other fund  | 22ix     |  |    |  |
|      |                                    | x  | Any other benefit to employees in respect of which an expenditure has been incurred | 22x      |  |    |  |
| xi   |                                    | Total compensation to employees (total of 22i to 22x)                          |   | 22xi     |  |    |  |
| xii  |                                    | Whether any compensation, included in 22xi, paid to non-residents              | xii   | Yes / No |  |    |  |
| xiii |                                    | If Yes, amount paid to non-residents   | xiii  |          |  |    |  |
| 23   |                                    | Insurance  |   |          |  |    |  |
| i    |                                    | Medical Insurance  | 23i   |          |  |    |  |
|      |                                    | ii   | Life Insurance  | 23ii     |  |    |  |
|      |                                    | iii  | Keyman's Insurance  | 23iii    |  |    |  |
|      | iv                                 | Other Insurance including factory, office, car, goods, etc.                    | 23iv  |          |  |    |  |
|      | v                                  | Total expenditure on insurance (23i + 23ii + 23iii + 23iv)                     |   | 23v      |  |    |  |
| 24   | Workmen and staff welfare expenses |  | 24  |          |  |    |  |

|      |  |        |  |       |  |
|------|--|--------|--|-------|--|
| 25   | Entertainment  |        |  | 25    |  |
| 26   | Hospitality  |        |  | 26    |  |
| 27   | Conference   |        |  | 27    |  |
| 28   | Sales promotion including publicity (other than advertisement)                                   |        |  | 28    |  |
| 29   | Advertisement  |        |  | 29    |  |
| 30   | Commission   |        |  |       |  |
| i    | Paid outside India, or paid in India to a non-resident other than a company or a foreign company | i      |  |       |  |
| ii   | To others  | ii     |  |       |  |
| iii  | Total (i + ii)   |        |  | 30iii |  |
| 31   | Royalty  |        |  |       |  |
| i    | Paid outside India, or paid in India to a non-resident other than a company or a foreign company | i      |  |       |  |
| ii   | To others  | ii     |  |       |  |
| iii  | Total (i + ii)   |        |  | 31iii |  |
| 32   | Professional / Consultancy fees / Fee for technical services                                     |        |  |       |  |
| i    | Paid outside India, or paid in India to a non-resident other than a company or a foreign company | i      |  |       |  |
| ii   | To others  | ii     |  |       |  |
| iii  | Total (i + ii)   |        |  | 32iii |  |
| 33   | Hotel, boarding and Lodging  |        |  | 33    |  |
| 34   | Traveling expenses other than on foreign traveling   |        |  | 34    |  |
| 35   | Foreign travelling expenses  |        |  | 35    |  |
| 36   | Conveyance expenses  |        |  | 36    |  |
| 37   | Telephone expenses   |        |  | 37    |  |
| 38   | Guest House expenses   |        |  | 38    |  |
| 39   | Club expenses  |        |  | 39    |  |
| 40   | Festival celebration expenses  |        |  | 40    |  |
| 41   | Scholarship  |        |  | 41    |  |
| 42   | Gift   |        |  | 42    |  |
| 43   | Donation   |        |  | 43    |  |
| 44   | Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)     |        |  |       |  |
| i    | Union excise duty  | 44i    |  |       |  |
| ii   | Service tax  | 44ii   |  |       |  |
| iii  | VAT/ Sales tax   | 44iii  |  |       |  |
| iv   | Cess   | 44iv   |  |       |  |
| v    | Central Goods and Service Tax (CGST)   | 44v    |  |       |  |
| vi   | State Goods and Services Tax (SGST)  | 44vi   |  |       |  |
| vii  | Integrated Goods and Services Tax (IGST)   | 44vii  |  |       |  |
| viii | Union Territory Goods and Services Tax (UTGST)   | 44viii |  |       |  |
| ix   | Any other rate, tax, duty or cess incl STT and CTT   | 44ix   |  |       |  |

|                                       |       |   |                                  |                                   |                         |               |                    |       |         |          |          |         |     |
|---------------------------------------|-------|---|----------------------------------|-----------------------------------|-------------------------|---------------|--------------------|-------|---------|----------|----------|---------|-----|
|                                       | x     | Total rates and taxes paid or payable (44i + 44ii + 44iii + 44iv + 44v + 44vi + 44vii + 44viii + 44ix)  |                                  |                                   |                         |               |                    |       |         |          |          | 44x     |     |
|                                       | 45    | Audit fee   |                                  |                                   |                         |               |                    |       |         |          |          | 45      |     |
|                                       | 46    | Other expenses (specify nature and amount)  |                                  |                                   |                         |               |                    |       |         |          |          |         |     |
|                                       | i     |   |                                  |                                   |                         |               |                    |       |         |          |          | i       |     |
|                                       | ii    |   |                                  |                                   |                         |               |                    |       |         |          |          | ii      |     |
|                                       | iii   | Total (i + ii)  |                                  |                                   |                         |               |                    |       |         |          |          | 46iii   |     |
|                                       | 47    | Bad debts (specify PAN/Aadhaar No. of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)                       |                                  |                                   |                         |               |                    |       |         |          |          |         |     |
|                                       | (i1)  |   |                                  |                                   |                         |               |                    |       |         |          |          | 47i(1)  |     |
|                                       | (i2)  |   |                                  |                                   |                         |               |                    |       |         |          |          | 47ii(2) |     |
|                                       | (i3)  |   |                                  |                                   |                         |               |                    |       |         |          |          | 47i(3)  |     |
|                                       |       | (Rows can be added as required) Total   |                                  |                                   |                         |               |                    |       |         |          |          | 47i     |     |
|                                       |       | [47i(1)+47i(2)+47i(3)]  |                                  |                                   |                         |               |                    |       |         |          |          |         |     |
|                                       | ii    | Others (more than Rs. 1 lakh) where PAN/Aadhaar No. is not available (provide name and complete address)  |                                  |                                   |                         |               |                    |       |         |          |          | 47ii    |     |
|                                       | S.No. | Name  | Flat Door/Block No               | Name of Premises/Building/Village | Road/Street/Post Office | Area/Locality | Town/City/District | State | Country | PIN Code | ZIP Code | Amount  |     |
|                                       | I     |   |                                  |                                   |                         |               |                    |       |         |          |          |         |     |
|                                       |       | Rows can be added as required   |                                  |                                   |                         |               |                    |       |         |          |          |         |     |
|                                       | iii   | Others (amounts less than Rs. 1 lakh)   |                                  |                                   |                         |               |                    |       |         |          |          | 47iii   |     |
|                                       | iv    | Total Bad Debt (47i + 47ii + 47iii)   |                                  |                                   |                         |               |                    |       |         |          |          | 47iv    |     |
|                                       | 48    | Provision for bad and doubtful debts  |                                  |                                   |                         |               |                    |       |         |          |          | 48      |     |
|                                       | 49    | Other provisions  |                                  |                                   |                         |               |                    |       |         |          |          | 49      |     |
|                                       | 50    | Profit before interest, depreciation and taxes [15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47iv + 48 + 49)] |                                  |                                   |                         |               |                    |       |         |          |          | 50      |     |
|                                       | 51    | Interest  |                                  |                                   |                         |               |                    |       |         |          |          |         |     |
|                                       | i     | Paid outside India, or paid in India to a non-resident, other than a company or a foreign company   |                                  |                                   |                         |               |                    |       |         |          |          | i       |     |
|                                       | ii    | To others   |                                  |                                   |                         |               |                    |       |         |          |          | ii      |     |
|                                       | iii   | Total (i + ii)  |                                  |                                   |                         |               |                    |       |         |          |          | 51iii   |     |
|                                       | 52    | Depreciation and amortization   |                                  |                                   |                         |               |                    |       |         |          |          | 52      |     |
|                                       | 53    | Net profit before taxes (50 – 51iii – 52)   |                                  |                                   |                         |               |                    |       |         |          |          | 53      |     |
| PROVISIONS FOR TAX AND APPROPRIATIONS | 54    | Provision for current tax   |                                  |                                   |                         |               |                    |       |         |          |          | 54      |     |
|                                       | 55    | Provision for Deferred Tax  |                                  |                                   |                         |               |                    |       |         |          |          | 55      |     |
|                                       | 56    | Profit after tax (53 - 54 - 55)   |                                  |                                   |                         |               |                    |       |         |          |          | 56      |     |
|                                       | 57    | Balance brought forward from previous year  |                                  |                                   |                         |               |                    |       |         |          |          | 57      |     |
|                                       | 58    | Amount available for appropriation (56 + 57)  |                                  |                                   |                         |               |                    |       |         |          |          | 58      |     |
|                                       | 59    | Appropriations  |                                  |                                   |                         |               |                    |       |         |          |          |         |     |
|                                       |       | i   | Transfer to reserves and surplus |                                   |                         |               |                    |       |         |          |          |         | 59i |
|                                       | ii    | Proposed dividend/ Interim dividend   |                                  |                                   |                         |               |                    |       |         |          |          | 59ii    |     |
|                                       | iii   | Tax on dividend/ Tax on dividend for earlier years  |                                  |                                   |                         |               |                    |       |         |          |          | 59iii   |     |

|                 |   |  |                            |  |  |  |     |  |
|-----------------|---|--|----------------------------|--|--|--|-----|--|
|                 | iv  | Appropriation towards Corporate Social Responsibility (CSR) activities (in case of companies covered under section 135 of Companies Act, 2013)   |                            |  | 59iv   |  |     |  |
|                 | v   | Any other appropriation  |                            |  | 59v  |  |     |  |
|                 | vi  | Total (59i + 59ii + 59iii + 59iv+59v)  |                            |  | 59vi   |  |     |  |
| 60              | Balance carried to balance sheet (58 - 59vi)  |  |                            |  |  |  | 60  |  |
| 61              | <b>COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE</b>  |  |                            |  |  |  |     |  |
|                 | 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 months for which goods carriage was owned/leased/hired by assessee | Presumptive income u/s 44AE for the goods carriage<br>(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 (Please Note : At any time during the year the number of vehicles should not exceed 10 vehicles)   |  |                            |  |  |  |     |  |
|                 | (ii)  | Total presumptive income from goods carriage u/s 44AE [total of column (5) of table 61(i)]   |                            |  |  | 61(ii)   |     |  |
|                 | <i>NOTE— If the profits are lower than prescribed under S.44AE or the number of goods carriage owned / leased / hired at any time during the year exceeds 10, then, it is mandatory to maintain books of accounts and have a tax audit under section 44AB</i> |  |                            |  |  |  |     |  |
| NO ACCOUNT CASE | 62  | In case of Foreign Company whose total income comprises solely of profits and gains from business referred to in sections 44B, 44BB, 44BBA, 44BBB or 44D furnish the following information |                            |  |  |  |     |  |
|                 | a   | Gross receipts / Turnover  |                            |  |  |  | 62a |  |
|                 | b   | Net profit   |                            |  |  |  | 62b |  |

|  |  |  |                                   |    |  |      |   |  |
|--|--|--|-----------------------------------|----|--|------|---|--|
| <b>Part A-<br/>Manufacturing<br/>Account Ind-<br/>AS</b> | <b>Manufacturing Account for the financial year 2022-23</b> [applicable for a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015] |  |                                   |    |  |      |   |  |
|  | 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                                    |                                   |    |  |      | D |  |

|   |  |                                   |     |  |      |
|---|--|-----------------------------------|-----|--|------|
|   | i  | Carriage inward                   | i   |  |      |
|   | ii   | Power and fuel                    | ii  |  |      |
|   | iii  | Other direct expenses             | iii |  |      |
| E | Factory Overheads  |                                   |     |  |      |
|   | i  | Indirect wages                    |     |  |      |
|   | ii   | Factory rent and rates            |     |  |      |
|   | iii  | Factory Insurance                 |     |  |      |
|   | iv   | Factory fuel and power            |     |  |      |
|   | v  | Factory general expenses          |     |  |      |
|   | vi   | Depreciation of factory machinery |     |  |      |
|   | vii  | Total (i+ii+iii+iv+v+vi)          |     |  | Evii |
| F | Total of Debits to Manufacturing Account (Aiii+B+C+D+Evii)       |                                   |     |  | 1F   |
| 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 for the financial year 2022-23** [applicable for a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015]

|                            |     |   |  |      |  |     |
|----------------------------|-----|---|--|------|--|-----|
| 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<br>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**  
**Ind-AS**

**Profit and Loss Account for the financial year 2022-23** [applicable for a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015]

|                                    |    |                                |  |     |  |  |  |
|------------------------------------|----|--------------------------------|--|-----|--|--|--|
| CREDITS TO PROFIT AND LOSS ACCOUNT | 13 |                                | Gross profit transferred from Trading Account (12+12b) |     |  |  |  |
|                                    | 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)<br>(Fair Market Value of inventory as on the date of conversion) | ix     |          |  |
|    | x    | Agricultural income   | x      |          |  |
|    | xi   | Any other income ( <i>specify nature and amount</i> )   |        |          |  |
|    | a    |   | xia    |          |  |
|    | b    |   | xib    |          |  |
|    | c    | Total (xia + xib)   | xic    |          |  |
|    | xii  | Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x + xic)  |        | 14xii    |  |
| 15 |      | Total of credits to profit and loss account (13+14xii)  |        | 15       |  |
| 16 |      | Freight outward   |        | 16       |  |
| 17 |      | Consumption of stores and spare parts   |        | 17       |  |
| 18 |      | Power and fuel  |        | 18       |  |
| 19 |      | Rents   |        | 19       |  |
| 20 |      | Repairs to building   |        | 20       |  |
| 21 |      | Repairs to machinery  |        | 21       |  |
| 22 |      | Compensation to employees   |        |          |  |
|    | i    | Salaries and wages  | 22i    |          |  |
|    | ii   | Bonus   | 22ii   |          |  |
|    | iii  | Reimbursement of medical expenses   | 22iii  |          |  |
|    | iv   | Leave encashment  | 22iv   |          |  |
|    | v    | Leave travel benefits   | 22v    |          |  |
|    | vi   | Contribution to approved superannuation fund  | 22vi   |          |  |
|    | vii  | Contribution to recognised provident fund   | 22vii  |          |  |
|    | viii | Contribution to recognised gratuity fund  | 22viii |          |  |
|    | ix   | Contribution to any other fund  | 22ix   |          |  |
|    | x    | Any other benefit to employees in respect of which an expenditure has been incurred   | 22x    |          |  |
|    | xi   | Total compensation to employees (total of 22i to 22x)   |        | 22xi     |  |
|    | xii  | Whether any compensation, included in 22xi, paid to non-residents   | xiiia  | Yes / No |  |
|    |      | If Yes, amount paid to non-residents  | xiiib  |          |  |
| 23 |      | Insurance   |        |          |  |
|    | i    | Medical Insurance   | 23i    |          |  |
|    | ii   | Life Insurance  | 23ii   |          |  |
|    | iii  | Keyman's Insurance  | 23iii  |          |  |
|    | iv   | Other Insurance including factory, office, car, goods, etc.   | 23iv   |          |  |
|    | v    | Total expenditure on insurance (23i + 23ii + 23iii + 23iv)  |        | 23v      |  |

|    |  |   |        |       |  |
|----|--|---|--------|-------|--|
| 24 | Workmen and staff welfare expenses   |   |        | 24    |  |
| 25 | Entertainment  |   |        | 25    |  |
| 26 | Hospitality  |   |        | 26    |  |
| 27 | Conference   |   |        | 27    |  |
| 28 | Sales promotion including publicity (other than advertisement)                               |   |        | 28    |  |
| 29 | Advertisement  |   |        | 29    |  |
| 30 | Commission   |   |        |       |  |
|    | i  | Paid outside India, or paid in India to a non-resident, other than a company or a foreign company | i      |       |  |
|    | ii   | To others   | ii     |       |  |
|    | iii  | Total (i + ii)  |        | 30iii |  |
| 31 | Royalty  |   |        |       |  |
|    | i  | Paid outside India, or paid in India to a non-resident, other than a company or a foreign company | i      |       |  |
|    | ii   | To others   | ii     |       |  |
|    | iii  | Total (i + ii)  |        | 31iii |  |
| 32 | Professional / Consultancy fees / Fee for technical services                                 |   |        |       |  |
|    | i  | Paid outside India, or paid in India to a non-resident, other than a company or a foreign company | i      |       |  |
|    | ii   | To others   | ii     |       |  |
|    | iii  | Total (i + ii)  |        | 32iii |  |
| 33 | Hotel, boarding and Lodging  |   |        | 33    |  |
| 34 | Traveling expenses other than on foreign traveling   |   |        | 34    |  |
| 35 | Foreign travelling expenses  |   |        | 35    |  |
| 36 | Conveyance expenses  |   |        | 36    |  |
| 37 | Telephone expenses   |   |        | 37    |  |
| 38 | Guest House expenses   |   |        | 38    |  |
| 39 | Club expenses  |   |        | 39    |  |
| 40 | Festival celebration expenses  |   |        | 40    |  |
| 41 | Scholarship  |   |        | 41    |  |
| 42 | Gift   |   |        | 42    |  |
| 43 | Donation   |   |        | 43    |  |
| 44 | Rates and taxes, paid or payable to Government or any local body (excluding taxes on income) |   |        |       |  |
|    | i  | Union excise duty   | 44i    |       |  |
|    | ii   | Service tax   | 44ii   |       |  |
|    | iii  | VAT/ Sales tax  | 44iii  |       |  |
|    | iv   | Cess  | 44iv   |       |  |
|    | v  | Central Goods and Service Tax (CGST)  | 44v    |       |  |
|    | vi   | State Goods and Services Tax (SGST)   | 44vi   |       |  |
|    | vii  | Integrated Goods and Services Tax (IGST)  | 44vii  |       |  |
|    | viii   | Union Territory Goods and Services Tax (UTGST)  | 44viii |       |  |
|    | ix   | Any other rate, tax, duty or cess incl STT and CTT  | 44ix   |       |  |



|    |  |  |      |  |     |  |
|----|--|--|------|--|-----|--|
|    | iv   | Appropriation towards Corporate Social Responsibility (CSR) activities (in case of companies covered under section 135 of the Companies Act, 2013) | 59iv |  |     |  |
|    | v  | Any other appropriation  | 59v  |  |     |  |
|    | vi   | Total (59i + 59ii + 59iii + 59iv+59v)  | 59vi |  |     |  |
| 60 | Balance carried to balance sheet (58 - 59vi)     |  |      |  | 60  |  |
| 61 | A Items that will not be reclassified to P and L |  |      |  |     |  |
|    | i  | Changes in revaluation surplus   | i    |  |     |  |
|    | ii   | Re-measurements of the defined benefit plans   | ii   |  |     |  |
|    | iii  | Equity instruments through OCI   | iii  |  |     |  |
|    | iv   | Fair value Changes relating to own credit risk of financial liabilities designated at FVTPL  | iv   |  |     |  |
|    | v  | Share of Other comprehensive income in associates and joint ventures, to the extent not to be classified to P and L                                | v    |  |     |  |
|    | vi   | Others (Specify nature)  | vi   |  |     |  |
|    | vii  | Income tax relating to items that will not be reclassified to P and L  | vii  |  |     |  |
|    | viii   | Total  |      |  | 61A |  |
|    | B Items that will be reclassified to P and L     |  |      |  |     |  |
|    | i  | Exchange differences in translating the financial statements of a foreign operation  | i    |  |     |  |
|    | ii   | Debt instruments through OCI   | ii   |  |     |  |
|    | iii  | The effective portion of gains and loss on hedging instruments in a cash flow hedge  | iii  |  |     |  |
|    | iv   | Share of OCI in associates and joint ventures to the extent to be classified into P and L  | iv   |  |     |  |
|    | v  | Others (Specify nature)  | v    |  |     |  |
|    | vi   | Income tax relating to items that will be reclassified to P and L  | vi   |  |     |  |
|    | vii  | Total  |      |  | 61B |  |
| 62 | Total Comprehensive Income (56 + 61A + 61B)      |  |      |  | 62  |  |

|                          |  |  |  |    |                          |
|--------------------------|--|--|--|----|--------------------------|
| <b>Part A- OI</b>        |  | <b>Other Information</b> (mandatory, if liable for audit under section 44AB, for other fill, if applicable)  |  |    |                          |
| <b>OTHER INFORMATION</b> | 1  | Method of accounting employed in the previous year (Tick) <input checked="" type="checkbox"/> mercantile <input type="checkbox"/> cash   |  |    |                          |
|                          | 2  | Is there any change in method of accounting (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No   |  |    |                          |
|                          | 3a   | Increase in the profit or decrease in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column 11a(iii) of Schedule ICDS] |  | 3a |                          |
|                          | 3b   | Decrease in the profit or increase in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column 11b(iii) of Schedule ICDS] |  | 3b |                          |
|                          | 4  | Method of valuation of closing stock employed in the previous year (optional in case of professionals)   |  |    |                          |
|                          | 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 ESI Act or any other fund for the welfare of employees to the extent not credited to the employees account on or before the due date [36(1)(va)] | 6k |  |
|   | l   | Amount of bad and doubtful debts [36(1)(vii)]  | 6l |  |
|   | m   | Provision for bad and doubtful debts [36(1)(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   | Any other disallowance   | 6r |  |
|   | s   | Total amount disallowable under section 36 (total of 6a to 6r)   | 6s |  |

|    |  |  |     |    |
|----|--|--|-----|----|
|    | t  | Total number of employees employed by the company ( <i>mandatory in case company has recognised Provident Fund</i> )   |     |    |
|    | 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  | Expenditure incurred on corporate social responsibility (CSR)  | 7h  |    |
|    | i  | Amount of any liability of a contingent nature   | 7i  |    |
|    | j  | Any other amount not allowable under section 37  | 7j  |    |
|    | k  | Total amount disallowable under section 37 (total of 7a to 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 inadmissible under section [40(b)/ 40(ba)]   | Ah  |    |
|    | i  | Any other disallowance   | Ai  |    |
|    | j  | Total amount disallowable under section 40(total of Aa to Ai )   |     |    |
| B. | Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year |  |     | 8B |
| 9  | Amounts debited to the profit and loss account, to the extent disallowable under section 40A                 |  |     |    |
|    | a  | Amounts paid to persons specified in section 40A(2)(b)   | 9a  |    |
|    | b  | Amount paid otherwise than by account payee cheque or account payee bank draft or use of electronic clearing system through a bank account or through such electronic mode as may be prescribed, disallowable under section 40A(3) | 9b  |    |

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

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

| Part A – OL  |  | Receipt and payment account of company under liquidation |  |       |   |   |
|--|--|--|--|-------|---|---|
| Receipt and payment account of company under liquidation | 1  | Opening balance  |  |       |   |   |
|  |  | i  | Cash in hand   | 1i    |   |   |
|  |  | ii   | Bank   | 1ii   |   |   |
|  |  | iii  | Total opening balance  | 1iii  |   |   |
|  | 2  | Receipts   |  |       |   |   |
|  |  | i  | Interest   | 2i    |   |   |
|  |  | ii   | Dividend   | 2ii   |   |   |
|  |  | iii  | Sale of assets (pls. specify nature and amount)                  |       |   |   |
|  |  | a  |  | 2iiia |   |   |
|  |  | b  |  | 2iiib |   |   |
|  |  | c  |  | 2iiic |   |   |
|  |  | d  | Total (iiia + iiib + iiic)                                       | 2iiid |   |   |
|  |  | iv   | Realisation of dues/debtors                                      | 2iv   |   |   |
|  |  | v  | Others (pls. specify whether revenue/capital, nature and amount) |       |   |   |
|  |  | a  |  | 2va   |   |   |
|  |  | b  |  | 2vb   |   |   |
|  |  | c  | Total of other receipts (va + vb)                                | 2vc   |   |   |
|  |  | vi   | Total receipts (2i + 2ii + 2iiid + 2iv + 2vc)                    | 2vi   |   |   |
|  | 3  | Total of opening balance and receipts                    |  |       |   | 3 |
|  | 4  | Payments   |  |       |   |   |
|  |  | i  | Repayment of secured loan  | 4i    |   |   |
|  |  | ii   | Repayment of unsecured loan                                      | 4ii   |   |   |
|  |  | iii  | Repayment to creditors   | 4iii  |   |   |
|  |  | iv   | Commission   | 4iv   |   |   |
|  |  | v  | Others (pls. specify)  |       |   |   |
|  |  | a  |  | 4va   |   |   |
|  |  | b  |  | 4vb   |   |   |
|  |  | c  | Total of other payments (4va + 4vb)                              | 4vc   |   |   |
|  | vi   | Total payments (4i + 4ii + 4iii + 4iv + 4vc)             | 4vi  |       |   |   |
| 5  | Closing balance                                    |  |  |       |   |   |
|  | i  | Cash in hand   | 5i   |       |   |   |
|  | ii   | Bank   | 5ii  |       |   |   |
|  | iii  | Total of closing balance (5i + 5ii)                      | 5iii   |       |   |   |
| 6  | Total of closing balance and payments (4vi + 5iii) |  |  |       | 6 |   |

**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) |                                   |  |  |            |   |   |         |                   |                     |  |  |
|--|--|---|-----------------------------------|--|--|------------|---|---|---------|-------------------|---------------------|--|--|
| <b>HOUSE PROPERTY</b>  | <b>1</b>   | Address of property 1   |                                   |  |  | Town/ City |   |   | State   | Country           | PIN Code / Zip Code |  |  |
|  | Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (if "YES" please enter following details)   |   |                                   |  |  |            |   |   |         |                   |                     |  |  |
|  | Assessee's percentage of share in the property %   |   |                                   |  |  |            |   |   |         |                   |                     |  |  |
|  | Name of Co-owner(s)  |   |                                   |  | PAN/Aadhaar No. of Co-owner (s)                |            |   | Percentage Share in Property                              |         |                   |                     |  |  |
|  | I  |   |                                   |  |  |            |   |   |         |                   |                     |  |  |
|  | II   |   |                                   |  |  |            |   |   |         |                   |                     |  |  |
|  | [Tick <input checked="" type="checkbox"/> the applicable option]   |   | Name(s) of Tenant(s) (if let out) |  | 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   |   | I                                 |  |  |            |   |   |         |                   |                     |  |  |
|  | <input type="checkbox"/> Deemed let out  |   | II                                |  |  |            |   |   |         |                   |                     |  |  |
|  | a  | Gross rent received or receivable or lettable value   |                                   |  |  |            |   |   | 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      |                   |                     |  |  |
| <b>2</b>   | Address of property 2  |   |                                   |  | Town/ City                                     |            |   | State   | Country | PIN Code/Zip code |                     |  |  |
| Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (if "YES" please enter following details) |  |   |                                   |  |  |            |   |   |         |                   |                     |  |  |
| Assessee's percentage of share in the property   |  |   |                                   |  |  |            |   |   |         |                   |                     |  |  |
| Name of Co-owner(s)  |  |   |                                   | PAN/Aadhaar No. of Co-owner (s)                |  |            | Percentage Share in Property                              |   |         |                   |                     |  |  |
| I  |  |   |                                   |  |  |            |   |   |         |                   |                     |  |  |
| II   |  |   |                                   |  |  |            |   |   |         |                   |                     |  |  |
| [Tick <input checked="" type="checkbox"/> the applicable option]   |  | Name(s) of Tenant(s) (if let out)   |                                   | 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   |  | I   |                                   |  |  |            |   |   |         |                   |                     |  |  |
| <input type="checkbox"/> Deemed let out  |  | II  |                                   |  |  |            |   |   |         |                   |                     |  |  |
| a  | Gross rent received or receivable/ lettable value<br><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)<br>(if negative take the figure to 2i of schedule CYLA) | 4  |  |
| <b>NOTE▶</b> | 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 53 61(ii) and 62(b) of Part A-P&L) / (item 53 of Part A-P and L – Ind AS) (as applicable)  |                              |                                 |
|                                    | 2a   | Net profit or loss from speculative business included in 1 (enter –ve sign in case of loss)   | 2a                           |                                 |
|                                    | 2b   | Net profit or Loss from Specified Business u/s 35AD included in 1 (enter –ve sign in case of loss)  | 2b                           |                                 |
|                                    | 3  | Income/ receipts credited to profit and loss account 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 44B/44BB/44BBA/44BBB/44AE/44D/44DA//Chapter-XII-G/ First Schedule of Income-tax Act (other than 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-4- 5d)   |                  |                | 6  |  |
| 7  |   | Expenses debited to profit and loss account considered under other heads of income/related to income chargeable u/s 115BBF or u/s 115BBG   | A                | House property | 7a |  |
|    |   |  | B                | Capital gains  | 7b |  |
|    |   |  | C                | Other sources  | 7c |  |
|    |   |  | D                | u/s 115BBF     | 7d |  |
|    |   |  | E                | u/s 115BBG     | 7e |  |
| 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 amortization debited to profit and loss account   | 11               |                |    |  |
| 12 | Depreciation allowable under Income-tax Act |  |                  |                |    |  |
|    | i   | Depreciation allowable under section 32(1)(ii) and 32(1)(iia) (item 6 of Schedule-DEP)   | 12i              |                |    |  |
|    | ii  | Depreciation allowable under section 32(1)(i)<br>(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 (6s of Part A-OI)  | 14               |                |    |  |
| 15 |   | Amounts debited to the profit and loss account, to the extent disallowable under section 37 (7k 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 (9f of Part A-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 company 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 allowable as deduction under section 32AC   | 28     |   |  |
| 29 | 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)                             | 29     |   |  |
| 30 | Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year(8B of Part A-OI)  | 30     |   |  |
| 31 | Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year (10h of Part A-OI)   | 31     |   |  |
| 32 | Any other amount allowable as deduction  | 32     |   |  |
| 33 | Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3b + 4e of Part A- OI)   | 33     |   |  |
| 34 | Total (27+28+29+30+31+32+33)   | 34     |   |  |
| 35 | Income (13+26-34)  | 35     |   |  |
| 36 | Profits and gains of business or profession deemed to be under -   |        |   |  |
|    | i Section 44AE (61(ii) of schedule P&L )   | 36i    |   |  |
|    | ii Section 44B   | 36ii   |   |  |
|    | iii Section 44BB   | 36iii  |   |  |
|    | iv Section 44BBA   | 36iv   |   |  |
|    | v Section 44BBB  | 36v    |   |  |
|    | vi Section 44D   | 36vi   |   |  |
|    | vii Section 44DA   | 36vii  | (item 4 of Form 3CE)                    |  |
|    | viii Chapter-XII-G (tonnage)   | 36viii | (total of col. 7 of item 10 of Form 66) |  |
|    | ix First Schedule of Income-tax Act (other than 115B)  | 36ix   |   |  |
|    | x Total (36i to 36ix)  | 36x    |   |  |
| 37 | Net profit or loss from business or profession other than speculative and specified business (36+36x)  | 37     |   |  |
| 38 | 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 37) (If loss take the figure to 2i of item F) (38a+ 38b + 38c + 38d + 38e + 38f) | 38     |   |  |
|    | a Income chargeable under rule 7   | 38a    |   |  |
|    | b Deemed income chargeable under rule 7A   | 38b    |   |  |
|    | c Deemed income chargeable under rule 7B(1)  | 38c    |   |  |
|    | d Deemed income chargeable under rule 7B(1A)   | 38d    |   |  |
|    | e Deemed income chargeable under rule 8  | 38e    |   |  |
|    | f Income other than rules 7A, 7B and 8 (Item No. 37)   | 38f    |   |  |
| 39 | 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-39 (38a+38b+38c+38d+38e)]   | 39     |   |  |

|          |  |     |  |
|----------|--|-----|--|
| <b>B</b> | <b>Computation of income from speculative business</b>   |     |  |
| 40       | Net profit or loss from speculative business as per profit or loss account   | 40  |  |
| 41       | Additions in accordance with sections 28 to 44DB   | 41  |  |
| 42       | Deductions in accordance with sections 28 to 44DB  | 42  |  |
| 43       | Income from speculative business ) (40+41-42) (if loss, take the figure to 6xvi of schedule CFL)   | B43 |  |
| <b>C</b> | <b>Computation of income from specified business under section 35AD</b>  |     |  |
| 44       | Net profit or loss from specified business as per profit or loss account   | 44  |  |
| 45       | Additions in accordance with section 28s to 44DB   | 45  |  |
| 46       | Deductions in accordance with sections 28 to 44DB (other than deduction under section, (i) 35AD, (ii) 32 or 35 on which deduction u/s 35AD is claimed) | 46  |  |
| 47       | Profit or loss from specified business (44+45-46)  | 47  |  |
| 48       | Deductions in accordance with section 35AD(1)  | 48  |  |
| 49       | Income from Specified Business) (47-48) (if loss, take the figure to 7xvi of schedule CFL)   | C49 |  |
| 50       | Relevant clause of sub-section (5) of section 35AD which covers the specified business (to be selected from drop down menu)                            | C50 |  |
| <b>D</b> | <b>Income chargeable under the head 'Profits and gains from business or profession' (A38+B43+C49)</b>  |     |  |

|          |  |   |                              |  |
|----------|--|---|------------------------------|--|
| <b>E</b> | <b>Intra head set off of business loss of current year</b> |   |                              |  |
| Sl.      | Type of Business income                                    | Income of current year (Fill this column only if figure is zero or positive)<br>(1) | Business loss set off<br>(2) | Business income remaining after set off<br>(3) = (1) - (2) |
| i        | Loss to be set off (Fill this row only if figure is        |   | (A38)                        |  |
| ii       | Income from speculative                                    | (B43)   |                              |  |
| iii      | Income from specified                                      | (C49)   |                              |  |
| iv       | Income from Life Insurance business u/s. 115B              | (4b)  |                              |  |
| v        | Total loss set off (ii + iii)                              |   |                              |  |
| vi       | 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)**

|  |                                |  |                     |      |       |      |
|--|--------------------------------|--|---------------------|------|-------|------|
| <b>DEPRECIATION ON PLANT AND MACHINERY</b> | <b>1</b>                       | Block of assets  | Plant and machinery |      |       |      |
|  | <b>2</b>                       | Rate (%)   | 15                  | 30   | 40    | 45   |
|  |                                |  | (i)                 | (ii) | (iii) | (iv) |
|  | <b>3</b>                       | Written down value on the first day of previous year   |                     |      |       |      |
|  | <b>4</b>                       | Additions for a period of 180 days or more in the previous year                                      |                     |      |       |      |
|  | <b>5</b>                       | Consideration or other realization during the previous year out of 3 or 4                            |                     |      |       |      |
|  | <b>6</b>                       | Amount on which depreciation at full rate to be allowed (3 + 4 - 5) (enter 0, if result is negative) |                     |      |       |      |
|  | <b>7</b>                       | Additions for a period of less than 180 days in the previous year                                    |                     |      |       |      |
|  | <b>8</b>                       | Consideration or other realisations during the year out of 7   |                     |      |       |      |
|  | <b>9</b>                       | Amount on which depreciation at half rate to be allowed (7 - 8) (enter 0, if result is negative)     |                     |      |       |      |
| <b>10</b>                                  | 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) of the I.T. Act (out of column 15)  |  |  |  |  |
| 17 | Net aggregate depreciation (15-16)  |  |  |  |  |
| 18 | Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. (out of column 17) |  |  |  |  |
| 19 | Expenditure incurred in connection with transfer of asset/ assets   |  |  |  |  |
| 20 | Capital gains/ loss under section 50 (5 + 8 -3 - 4 -7 -19) (enter negative only, if block ceases to exist)                |  |  |  |  |
| 21 | Written down value on the last day of previous year* (6+ 9 -15) (enter 0, if result is negative)                          |  |  |  |  |

**Schedule DOA Depreciation on other assets (Other than assets on which full capital expenditure is allowable as deduction)**

| 1  | Block of assets   | Land | Building (not including land) |       |      | Furniture and fittings | Intangible assets | Ships |
|----|---|------|-------------------------------|-------|------|------------------------|-------------------|-------|
|    |   | 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) of the I.T. Act (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 on 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<br>(Schedule DPM - 17i or 18i as applicable)   | 1a |  |  |  |    |  |
|                                   | b | Block entitled for depreciation @ 30 per cent<br>(Schedule DPM - 17ii or 18ii as applicable)   | 1b |  |  |  |    |  |
|                                   | c | Block entitled for depreciation @ 40 per cent<br>(Schedule DPM - 17iii or 18iii as applicable)   | 1c |  |  |  |    |  |
|                                   | d | Block entitled for depreciation @ 45 per cent<br>(Schedule DPM - 17iv or 18iv as applicable)   | 1d |  |  |  |    |  |
|                                   | e | Total depreciation on plant and machinery ( 1a + 1b + 1c+1d)   |    |  |  |  | 1e |  |
|                                   | 2 | Building (not including land)  |    |  |  |  |    |  |
|                                   | a | Block entitled for depreciation @ 5 per cent<br>(Schedule DOA- 14ii or 15ii as applicable)   | 2a |  |  |  |    |  |
|                                   | b | Block entitled for depreciation @ 10 per cent<br>(Schedule DOA- 14iii or 15iii as applicable)  | 2b |  |  |  |    |  |
|                                   | c | Block entitled for depreciation @ 40 per cent<br>(Schedule DOA- 14iv or 15iv as applicable)  | 2c |  |  |  |    |  |
|                                   | d | Total depreciation on building (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                      |    |  |  |  |    |  |
|-----------------------------------|---|---|----|--|--|--|----|--|
| SUMMARY OF DEPRECIATION ON ASSETS | 1 | Plant and machinery   |    |  |  |  |    |  |
|                                   | a | Block entitled for depreciation @ 15 per cent<br>(Schedule DPM - 20i)   | 1a |  |  |  |    |  |
|                                   | b | Block entitled for depreciation @ 30 per cent<br>(Schedule DPM - 20ii)  | 1b |  |  |  |    |  |
|                                   | c | Block entitled for depreciation @ 40 per cent<br>(Schedule DPM - 20iii) | 1c |  |  |  |    |  |
|                                   | d | Block entitled for depreciation @ 45 per cent<br>(Schedule DPM - 20iii) | 1d |  |  |  |    |  |
|                                   | e | Total ( 1a +1b + 1c+1e)   |    |  |  |  | 1e |  |



|   |  |    |  |    |
|---|--|----|--|----|
| 2 | Building (not including land)  |    |  |    |
| a | Block entitled for depreciation @ 5 per cent<br>(Schedule DOA- 17ii)   | 2a |  |    |
| b | Block entitled for depreciation @ 10 per cent<br>(Schedule DOA- 17iii) | 2b |  |    |
| c | Block entitled for depreciation @ 40 per cent<br>(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 (1)  | Amount, if any, debited to profit and loss account (2)                                 | Amount of deduction allowable (3) | Amount of deduction in excess of the amount debited to profit and loss account (4) = (3) - (2) |
| i            | 35(1)(i)  |  |                                   |  |
| ii           | 35(1)(ii)   |  |                                   |  |
| iii          | 35(1)(ia)   |  |                                   |  |
| iv           | 35(1)(iii)  |  |                                   |  |
| v            | 35(1)(iv)   |  |                                   |  |
| vi           | 35(2AA)   |  |                                   |  |
| vii          | 35(2AB)   |  |                                   |  |
| viii         | 35CCC   |  |                                   |  |
| ix           | 35CCD   |  |                                   |  |
| x            | Total   |  |                                   |  |
| NOTE         | In case any deduction is claimed under sections 35(1)(ii) or 35(1)(ia) or 35(1)(iii) or 35(2AA), please provide the details as per Schedule RA. |  |                                   |  |

| Schedule CG                               |  | Capital Gains  |   |                       |
|---|--|--|---|-----------------------|
| A   | Short-term Capital Gains (STCG) (Sub-items 4 and 5 are not applicable for residents) |  |   |                       |
| CAPITAL GAINS<br>Short-term Capital Gains | 1  | From sale of land or building or both (fill up details separately for each property) (in case of co-ownership, enter your share of capital gain) |   |                       |
|   |  | Date of purchase/acquisition   | DD/MM/YYYY  | Date of sale/transfer |
|   |  |  | DD/MM/YYYY  |                       |
|   | a  | i  | Full value of consideration received/receivable   |                       |
|   |  | ai   |   |                       |
|   |  | ii   | Value of property as per stamp valuation authority  |                       |
|   |  | aii  |   |                       |
|   |  | iii  | Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (aii)] |                       |
|   |  | aiii   |   |                       |
|   | b  | Deductions under section 48  |   |                       |
|   | i  | Cost of acquisition without indexation   |   |                       |
|   | bi   |  |   |                       |
|   | ii   | Cost of Improvement without indexation   |   |                       |
|   | bii  |  |   |                       |
|   | iii  | Expenditure wholly and exclusively in connection with transfer   |   |                       |
|   | biii   |  |   |                       |
|   | iv   | Total (bi + bii + biii)  |   |                       |
|   | biv  |  |   |                       |
| c   | Balance (aiii – biv)   |  |   |                       |
|   | 1c   |  |   |                       |

|  |  |             |   |   |                             |                  |              |   |            |       |  |
|--|--|-------------|---|---|-----------------------------|------------------|--------------|---|------------|-------|--|
|  |  | <b>d</b>    | Deduction under section 54D/ 54G/54GA (Specify details in item D below)   |   |                             |                  | <b>1d</b>    |   |            |       |  |
|  |  | <b>e</b>    | Short-term Capital Gains on Immovable property (1c - 1d)  |   |                             |                  |              |   | <b>A1e</b> |       |  |
|  |  | <b>F</b>    | 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 |  |
|  |  |             |   |   |                             |                  |              |   |            |       |  |
|  |  | <b>NOTE</b> | <p>Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deduced under section 194-IA or is quoted by buyer in the documents.</p> <p>In case of more than one buyer, please indicate the respective percentage share and amount.</p>                |   |                             |                  |              |   |            |       |  |
|  |  | <b>2</b>    | From slump sale   |   |                             |                  |              |   |            |       |  |
|  |  | <b>A</b>    | <b>i</b>  | Fair market value as per rule 11UAE(2)  |                             |                  | <b>2ai</b>   |   |            |       |  |
|  |  |             | <b>ii</b>   | Fair market value as per rule 11UAE(3)  |                             |                  | <b>2aii</b>  |   |            |       |  |
|  |  |             | <b>iii</b>  | Full value of consideration (higher of ai or aii)   |                             |                  | <b>2aiii</b> |   |            |       |  |
|  |  | <b>B</b>    | Net worth of the under taking or division   |   |                             |                  | <b>2b</b>    |   |            |       |  |
|  |  | <b>C</b>    | Short-term capital gains from slump sale (2aiii-2b)   |   |                             |                  |              |   | <b>A2c</b> |       |  |
|  |  | <b>3</b>    | 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)  |   |                             |                  |              |   |            |       |  |
|  |  | <b>a</b>    | Full value of consideration   |   |                             |                  | <b>3a</b>    |   |            |       |  |
|  |  | <b>b</b>    | Deductions under section 48   |   |                             |                  |              |   |            |       |  |
|  |  |             | <b>i</b>  | Cost of acquisition without indexation  |                             |                  | <b>bi</b>    |   |            |       |  |
|  |  |             | <b>ii</b>   | Cost of Improvement without indexation  |                             |                  | <b>bii</b>   |   |            |       |  |
|  |  |             | <b>iii</b>  | Expenditure wholly and exclusively in connection with transfer  |                             |                  | <b>biii</b>  |   |            |       |  |
|  |  |             | <b>iv</b>   | Total (i + ii + iii)  |                             |                  | <b>biv</b>   |   |            |       |  |
|  |  | <b>c</b>    | Balance (3a – biv)  |   |                             |                  | <b>3c</b>    |   |            |       |  |
|  |  | <b>d</b>    | 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) |   |                             |                  | <b>3d</b>    |   |            |       |  |
|  |  | <b>e</b>    | Short-term capital gain on equity share or equity oriented MF (STT paid) (3c +3d)   |   |                             |                  |              |   | <b>A3e</b> |       |  |
|  |  | <b>4</b>    | 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)  |   |                             |                  |              |   |            |       |  |
|  |  | <b>a</b>    | STCG on transactions on which securities transaction tax (STT) is paid  |   |                             |                  |              |   | <b>A4a</b> |       |  |
|  |  | <b>b</b>    | STCG on transactions on which securities transaction tax (STT) is not paid  |   |                             |                  |              |   | <b>A4b</b> |       |  |
|  |  | <b>5</b>    | For NON-RESIDENTS- from sale of securities (other than those at A3 above) by an FII as per section 115AD  |   |                             |                  |              |   |            |       |  |
|  |  | <b>a</b>    | <b>i</b>  | In case securities sold include shares of a company other than quoted shares, enter the following details                                 |                             |                  |              |   |            |       |  |
|  |  |             | <b>a</b>  | Full value of consideration received/receivable in respect of unquoted shares   |                             |                  | <b>ia</b>    |   |            |       |  |
|  |  |             | <b>b</b>  | Fair market value of unquoted shares determined in the prescribed manner  |                             |                  | <b>ib</b>    |   |            |       |  |
|  |  |             | <b>c</b>  | 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) |                             |                  | <b>ic</b>    |   |            |       |  |
|  |  |             | <b>ii</b>   | Full value of consideration in respect of securities other than unquoted shares   |                             |                  |              |   | <b>aii</b> |       |  |

|   |  |   |  |  |   |
|---|--|---|--|--|---|
|   | iii  | Total (ic + ii)   | aiii   |  |   |
|   | b  | Deductions under section 48   |  |  |   |
|   | i  | Cost of acquisition without indexation  | bi   |  |   |
|   | ii   | Cost of improvement without indexation  | bii  |  |   |
|   | iii  | Expenditure wholly and exclusively in connection with transfer  | biii   |  |   |
|   | iv   | Total (i + ii + iii)  | biv  |  |   |
|   | c  | Balance (5aiii – biv)   | 5c   |  |   |
|   | d  | Loss to be disallowed u/s 94(7) or 94(8)- for example if security bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such security to be ignored (Enter positive value only) | 5d   |  |   |
|   | e  | Short-term capital gain on securities (other than those at A3 above) by an FII (5c +5d)   |  |  | A5e   |
| 6 | From sale of assets other than at A1 or A2 or A3 or A4 or A5 above   |   |  |  |   |
| A | i  | In case assets sold include shares of a company other than quoted shares, enter the following details   |  |  |   |
|   | a  | Full value of consideration received/receivable in respect of unquoted shares   | ia   |  |   |
|   | b  | Fair market value of unquoted shares determined in the prescribed manner  | ib   |  |   |
|   | c  | Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)   | ic   |  |   |
|   | ii   | Full value of consideration in respect of assets other than unquoted shares   | aii  |  |   |
|   | iii  | Total (ic + ii)   | aiii   |  |   |
| B | Deductions under section 48  |   |  |  |   |
|   | i  | Cost of acquisition without indexation  | bi   |  |   |
|   | ii   | Cost of Improvement without indexation  | bii  |  |   |
|   | iii  | Expenditure wholly and exclusively in connection with transfer  | biii   |  |   |
|   | iv   | Total (i + ii + iii)  | biv  |  |   |
| C | Balance (6aiii – biv)  |   | 6c   |  |   |
| D | In case of asset (security/unit) loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)   |   | 6d   |  |   |
| E | Deemed Short-term capital gains on depreciable assets (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?<br><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 utilised 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'   |   |   |                     |                       |   |                            |                     |                      |                                       |     |  |
|    |   | Amount deemed to be Short-term capital gains (Xi + b)  |   |   |                     |                       |   |                            |                     |                      |                                       | A7  |  |
| 8  |   | Pass Through Income/Loss in the nature of Short-term Capital Gain, (Fill up schedule PTI) (A8a + A8b + A8c)                                      |   |   |                     |                       |   |                            |                     |                      |                                       | A8  |  |
|    | a | Pass Through Income/Loss in the nature of Short-term Capital Gain, chargeable @ 15%  |   |   |                     |                       |   |                            |                     |                      |                                       | A8a |  |
|    | b | Pass Through Income/Loss in the nature of Short-term Capital Gain, chargeable @ 30%  |   |   |                     |                       |   |                            |                     |                      |                                       | A8b |  |
|    | c | Pass Through Income/Loss in the nature of Short-term Capital Gain, chargeable at applicable rates  |   |   |                     |                       |   |                            |                     |                      |                                       | A8c |  |
| 9  |   | Amount of STCG included in A1 – A8 but not chargeable to tax or chargeable at special rates in India as per DTAA                                 |   |   |                     |                       |   |                            |                     |                      |                                       |     |  |
|    |   | Sl. No.  | Amount of income  | Item No. A1 to A8 above in which included | Country name & Code | Article of DTAA       | Rate as per Treaty (enter NIL, if not chargeable) | Whether TRC obtained (Y/N) | Section of I.T. Act | Rate as per I.T. Act | Applicable rate [lower of (6) or (9)] |     |  |
|    |   | (1)  | (2)   | (3)                                       | (4)                 | (5)                   | (6)   | (7)                        | (8)                 | (9)                  | (10)                                  |     |  |
|    |   | I  |   |   |                     |                       |   |                            |                     |                      |                                       |     |  |
|    |   | II   |   |   |                     |                       |   |                            |                     |                      |                                       |     |  |
|    | a | Total amount of 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 (LTCC) (Sub-items 6, 7 and 8 are not applicable for residents)  |   |   |                     |                       |   |                            |                     |                      |                                       |     |  |
|    | 1 | From sale of land or building or both (fill up details separately for each property) (in case of co-ownership, enter your share of Capital Gain) |   |   |                     |                       |   |                            |                     |                      |                                       |     |  |
|    |   | Date of purchase/acquisition   | DD/MM/YYYY  |   |                     | Date of sale/transfer | DD/MM/YYYY  |                            |                     |                      |                                       |     |  |
|    | a | i  | Full value of consideration received/receivable   |   |                     |                       |   |                            |                     | ai                   |                                       |     |  |
|    |   | ii   | Value of property as per stamp valuation authority  |   |                     |                       |   |                            |                     | aii                  |                                       |     |  |
|    |   | iii  | Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (aii)] |   |                     |                       |   |                            |                     | aiii                 |                                       |     |  |
|    | b | Deductions under section 48  |   |   |                     |                       |   |                            |                     |                      |                                       |     |  |
|    |   | i  | Cost of acquisition   |   |                     |                       |   |                            |                     | bi                   |                                       |     |  |
|    |   | ii   | Cost of acquisition with indexation   |   |                     |                       |   |                            |                     | biia                 |                                       |     |  |
|    |   | iii  | 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 (biia + biib + biii)  |   |                     |                       |   |                            |                     | bvi                  |                                       |     |  |
|    | 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 |  |
|    |  |   |                             |                  |        |   |          |  |
|    | <b>NOTE ▶</b> Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents.<br>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  | Cost of acquisition without indexation   |   |                             | bi               |        |   |          |  |
|    | Cost of improvement without indexation   |   |                             | bii              |        |   |          |  |
|    | Expenditure wholly and exclusively in connection with transfer   |   |                             | biii             |        |   |          |  |
| iv | Total (bi + bii + biii)  |   |                             | biv              |        |   |          |  |
| c  | LTCG on bonds or debenture - (3a-biv)  |   |                             |                  |        |   | B3c      |  |
| 4  | From sale of listed securities (other than a unit) or zero coupon bonds where proviso under section 112(1) is applicable   |   |                             |                  |        |   |          |  |
| a  | Full value of consideration  |   |                             | 4a               |        |   |          |  |
| b  | Deductions under section 48  |   |                             |                  |        |   |          |  |
| i  | Cost of acquisition without indexation   |   |                             | bi               |        |   |          |  |
|    | Cost of improvement without indexation   |   |                             | bii              |        |   |          |  |
|    | Expenditure wholly and exclusively in connection with transfer   |   |                             | biii             |        |   |          |  |
| iv | Total (bi + bii + biii)  |   |                             | biv              |        |   |          |  |
| c  | Long-term Capital Gains on assets at B4 (4a – biv)   |   |                             |                  |        |   | 4c       |  |
| 5  | From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A   |   |                             |                  |        |   |          |  |
|    | Long-term Capital Gains on sale of capital assets at B5(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 section 112(1)(c), (ii) units referred in section 115AB, (iii) bonds or GDR as referred in section 115AC, (iv) securities by FII as referred to in section 115AD             |   |                             |                  |        |   |          |  |
| a  | i  | In case securities sold include shares of a company other than quoted shares, enter the following details |                             |                  |        |   |          |  |

|    |      |   |   |  |  |   |  |
|----|------|---|---|--|--|---|--|
|    |      | a   | Full value of consideration received/receivable in respect of unquoted shares   | ia   |  |   |  |
|    |      | b   | Fair market value of unquoted shares determined in the prescribed manner  | ib   |  |   |  |
|    |      | c   | Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b) | ic   |  |   |  |
|    |      | ii  | Full value of consideration in respect of securities other than unquoted shares   | aii  |  |   |  |
|    |      | iii   | Total (ic + ii)   | aiii   |  |   |  |
|    |      | b   | Deductions under section 48   |  |  |   |  |
|    |      | i   | Cost of acquisition without indexation  | bi   |  |   |  |
|    |      | ii  | Cost of improvement without indexation  | bii  |  |   |  |
|    |      | iii   | Expenditure wholly and exclusively in connection with transfer  | biii   |  |   |  |
|    |      | iv  | Total (bi + bii +biii)  | biv  |  |   |  |
|    |      | c   | Long-term Capital Gains on assets at 7 above in case of NON-RESIDENT (aiii-biv)   |  | B7c  |   |  |
| 8  |      | For NON-RESIDENTS - From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A  |   |  |  |   |  |
|    |      | Long-term Capital Gains on sale of capital assets at B8 (Column 14 of 115AD(1)(b)(iii) proviso)   |   |  |  | B8  |  |
| 9  |      | From sale of assets where B1 to B8 above are not applicable   |   |  |  |   |  |
|    |      | a   | In case assets sold include shares of a company other than quoted shares, enter the following details                                     |  |  |   |  |
|    |      | i   |   |  |  |   |  |
|    |      | a   | Full value of consideration received/receivable in respect of unquoted shares   | ia   |  |   |  |
|    |      | b   | Fair market value of unquoted shares determined in the prescribed manner  | ib   |  |   |  |
|    |      | c   | Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b) | ic   |  |   |  |
|    |      | ii  | Full value of consideration in respect of assets other than unquoted shares   | aii  |  |   |  |
|    |      | iii   | Total (ic + ii)   | aiii   |  |   |  |
|    |      | b   | Deductions under section 48   |  |  |   |  |
|    |      | i   | Cost of acquisition with indexation   | bi   |  |   |  |
|    |      | ii  | Cost of improvement with indexation   | bii  |  |   |  |
|    |      | iii   | Expenditure wholly and exclusively in connection with transfer  | biii   |  |   |  |
|    |      | iv  | Total (bi + bii +biii)  | biv  |  |   |  |
|    |      | c   | Balance (aiii – biv)  | 9c   |  |   |  |
|    |      | d   | Deduction under section 54D//54G/54GA (Specify details in item D9d below)   | 9d   |  |   |  |
|    |      | e   | Long-term Capital Gains on assets at B9 above (9c- 9d)  |  | B9e  |   |  |
| 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?<br><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<br>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   |  |  |   |  |

|     |         |   |  |                       |                 |  |                            |                     |                      |                                       |  |  |
|-----|---------|---|--|-----------------------|-----------------|--|----------------------------|---------------------|----------------------|---------------------------------------|--|--|
| 11  | b       |   | Amount deemed to be long-term capital gains, other than at 'a'   |                       |                 |  |                            |                     |                      |                                       |  |  |
|     |         |   | Amount deemed to be long-term capital gains (Xi + b)   |                       |                 |  |                            |                     |                      | B10                                   |  |  |
|     |         |   | 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 and Code | Article of DTAA | Rate as per Treaty of (enter NIL, if not chargeable) | Whether TRC obtained (Y/N) | Section of I.T. Act | Rate as per I.T. Act | Applicable rate [lower of (6) or (9)] |  |  |
|     | (1)     | (2)   | (3)  | (4)                   | (5)             | (6)  | (7)                        | (8)                 | (9)                  | (10)                                  |  |  |
|     | I       |   |  |                       |                 |  |                            |                     |                      |                                       |  |  |
|     | II      |   |  |                       |                 |  |                            |                     |                      |                                       |  |  |
|     | a       |   | Total amount of LTCG not chargeable to tax in India as per DTAA  |                       |                 |  |                            |                     |                      | B12a                                  |  |  |
|     | b       |   | Total amount of LTCG chargeable to tax at special rates in India as per DTAA   |                       |                 |  |                            |                     |                      | B12b                                  |  |  |
| 13  |         | Total long-term capital gain] [B1e + B2e + B3c + B4c + B5 + B6 + B7c + B8+ B9e+ B10+B11-12a]                      |  |                       |                 |  |                            |                     | B13                  |                                       |  |  |
| C1  |         | Sum of Capital Gain Incomes (9ii + 9iii + 9iv + 9v + 9vi + 9vii + 9viii of table E below)                         |  |                       |                 |  |                            |                     | C1                   |                                       |  |  |
| C2  |         | Income from transfer of virtual digital assets (Item No. B of Schedule VDA)                                       |  |                       |                 |  |                            |                     | C2                   |                                       |  |  |
| C3  |         | Income chargeable under the head "CAPITAL GAINS" (C1 + C2)  |  |                       |                 |  |                            |                     | C3                   |                                       |  |  |
| D   |         | Information about deduction claimed against Capital Gains   |  |                       |                 |  |                            |                     |                      |                                       |  |  |
| 1   |         | In case of deduction u/s 54D/54EC /54G/54GA give following details  |  |                       |                 |  |                            |                     |                      |                                       |  |  |
| a   |         | Deduction claimed u/s 54D   |  |                       |                 |  |                            |                     |                      |                                       |  |  |
| i   |         | Date of acquisition of original asset   |  |                       |                 |  | ai                         | dd/mm/yyyy          |                      |                                       |  |  |
| ii  |         | Cost of purchase/ construction of new land or building for industrial undertaking                                 |  |                       |                 |  | aii                        |                     |                      |                                       |  |  |
| iii |         | Date of purchase of new land or building  |  |                       |                 |  | aiii                       | dd/mm/yyyy          |                      |                                       |  |  |
| iv  |         | Amount deposited in Capital Gains Accounts Scheme before due date   |  |                       |                 |  | aiv                        |                     |                      |                                       |  |  |
| v   |         | Amount of deduction claimed   |  |                       |                 |  | av                         |                     |                      |                                       |  |  |
| b   |         | Deduction claimed u/s 54EC  |  |                       |                 |  |                            |                     |                      |                                       |  |  |
| i   |         | Date of transfer of original asset  |  |                       |                 |  | bi                         | dd/mm/yyyy          |                      |                                       |  |  |
| ii  |         | Amount invested in specified/notified bonds (not exceeding fifty lakh rupees)                                     |  |                       |                 |  | bii                        |                     |                      |                                       |  |  |
| iii |         | Date of investment  |  |                       |                 |  | biii                       | dd/mm/yyyy          |                      |                                       |  |  |
| iv  |         | Amount of deduction claimed   |  |                       |                 |  | biv                        |                     |                      |                                       |  |  |
| c   |         | Deduction claimed u/s 54G   |  |                       |                 |  |                            |                     |                      |                                       |  |  |
| i   |         | Date of transfer of original asset  |  |                       |                 |  | ci                         | dd/mm/yyyy          |                      |                                       |  |  |
| ii  |         | Cost and expenses incurred for purchase or construction of new asset  |  |                       |                 |  | cii                        |                     |                      |                                       |  |  |





|  |  |                  |                      |                        |                       |                     |
|--|--|------------------|----------------------|------------------------|-----------------------|---------------------|
| 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. |  |                  |                      |                        |                       |                     |
| <b>F Information about accrual/receipt of capital gain</b>   |  |                  |                      |                        |                       |                     |
|  | Type of Capital gain / Date  | Upto 15/6<br>(i) | 16/6 to 15/9<br>(ii) | 16/9 to 15/12<br>(iii) | 16/12 to 15/3<br>(iv) | 16/3 to 31/3<br>(v) |
| 1  | Short-term capital gains taxable at the rate of 15%<br><i>Enter value from item 5vi of schedule BFLA, if any.</i>                        |                  |                      |                        |                       |                     |
| 2  | Short-term capital gains taxable at the rate of 30%<br><i>Enter value from item 5vii of schedule BFLA, if any.</i>                       |                  |                      |                        |                       |                     |
| 3  | Short-term capital gains taxable at applicable rates<br><i>Enter value from item 5viii of schedule BFLA, if any.</i>                     |                  |                      |                        |                       |                     |
| 4  | Short-term capital gains taxable at DTAA rates<br><i>Enter value from item 5ix of schedule BFLA, if any.</i>                             |                  |                      |                        |                       |                     |
| 5  | Long- term capital gains taxable at the rate of 10%<br><i>Enter value from item 5x of schedule BFLA, if any.</i>                         |                  |                      |                        |                       |                     |
| 6  | Long- term capital gains taxable at the rate of 20%<br><i>Enter value from item 5xi of schedule BFLA, if any.</i>                        |                  |                      |                        |                       |                     |
| 7  | Long- term capital gains taxable at the rate DTAA rates<br><i>Enter value from item 5xii of schedule BFLA, if any.</i>                   |                  |                      |                        |                       |                     |
| 8  | Capital gains on transfer of Virtual Digital Asset taxable at the rate of 30%<br><i>Enter value from item 15B of schedule SI, if any</i> |                  |                      |                        |                       |                     |

| Schedule 112A |                     | 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 |                        |                     |                           |  |   |                     |  |   |   |  |                         |   |  |
|---------------|---------------------|--|------------------------|---------------------|---------------------------|--|---|---------------------|--|---|---|--|-------------------------|---|--|
| S. No.        | Share/Unit Acquired | ISIN Code  | Name of the Share/Unit | No. of Shares/Units | Sale-price per Share/Unit | Full Value Consideration<br>-If shares are acquired on or before 31.01.2018 (Total Sale Value) (4*5)<br>- If shares are Acquired after 31st January, 2018 - Please enter Full Value of Consideration | Cost of acquisition without indexation (higher of 8 or 9) | Cost of acquisition | If the Long-term capital asset was acquired before 01.02.2018, - Lower of 11 and 6 | Fair Market Value per share/unit as on 31st January, 2018 | Total Fair Market Value of capital asset as per section 55(2) (ac-(4*10)) | Expenditure wholly and exclusively in connection with transfer | Total deductions (7+12) | Balance (6-13) - Item 5 of LTCG Schedule of ITR 6 |  |
| (Col. 1)      | (Col. 1a)           | (Col. 2)   | (Col. 3)               | (Col. 4)            | (Col. 5)                  | (Col. 6)   | (Col. 7)  | (Col. 8)            | (Col. 9)   | (Col. 10)   | (Col. 11)   | (Col. 12)  | (Col. 13)               | (Col. 14)   |  |
| 1             |                     |  |                        |                     |                           |  |   |                     |  |   |   |  |                         |   |  |
| 2             |                     |  |                        |                     |                           |  |   |                     |  |   |   |  |                         |   |  |
| Add rows      |                     |  |                        |                     |                           |  |   |                     |  |   |   |  |                         |   |  |
| Total         |                     |  |                        |                     |                           |  |   |                     |  |   |   |  |                         |   |  |

| Schedule 115AD(1)(b)(iii)-Proviso |                     | 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 |                        |                     |                           |   |   |                     |   |  |   |  |                         |   |  |
|-----------------------------------|---------------------|--|------------------------|---------------------|---------------------------|---|---|---------------------|---|--|---|--|-------------------------|---|--|
| S. No.                            | Share/Unit Acquired | ISIN Code  | Name of the Share/Unit | No. of Shares/Units | Sale-price per Share/Unit | Full Value Consideration<br>-If shares are acquired on or before 31 <sup>st</sup> day of January, 2018 (Total Sale Value) (4*5)<br>-If shares are Acquired after 31st | Cost of acquisition without indexation (higher of 8 or 9) | Cost of acquisition | If the Long-term capital asset was acquired before 1 <sup>st</sup> day of February, 2018, - Lower of 11 and 6 | Fair Market Value per share/unit as on 31 <sup>st</sup> day of January, 2018 | Total Fair Market Value of capital asset as per section 55(2) (ac-(4*10)) | Expenditure wholly and exclusively in connection with transfer | Total deductions (7+12) | Balance (6-13) - Item 8 of LTCG Schedule of ITR 6 |  |

|              |           |          |          |          |          |          | January 2018 - Please enter Full Value of Consideration. |          |          |           |           |           |           |           |  |
|--------------|-----------|----------|----------|----------|----------|----------|--|----------|----------|-----------|-----------|-----------|-----------|-----------|--|
| (Col. 1)     | (Col. 1a) | (Col. 2) | (Col. 3) | (Col. 4) | (Col. 5) | (Col. 6) | (Col. 7)   | (Col. 8) | (Col. 9) | (Col. 10) | (Col. 11) | (Col. 12) | (Col. 13) | (Col. 14) |  |
|              |           |          |          |          |          |          |  |          |          |           |           |           |           |           |  |
|              |           |          |          |          |          |          |  |          |          |           |           |           |           |           |  |
| Add rows     |           |          |          |          |          |          |  |          |          |           |           |           |           |           |  |
| <b>Total</b> |           |          |          |          |          |          |  |          |          |           |           |           |           |           |  |

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

| Schedule OS   |    | Income from other sources   |   |  |       |      |   |  |
|---------------|----|---|---|--|-------|------|---|--|
| I             |    | Gross income chargeable to tax at normal applicable rates (1a+ 1b+ 1c+ 1d + 1e)             |   |  |       |      | I |  |
| OTHER SOURCES | a  | Dividends, Gross  |   |  | 1a    |      |   |  |
|               |    | i   | Dividend income other than (ii)   |  | ai    |      |   |  |
|               |    | ii  | Dividend income u/s 2(22)(e)  |  | aii   |      |   |  |
|               | b  | Interest, Gross (bi + bii + biii + biv+bv)  |   |  | 1b    |      |   |  |
|               |    | i   | From Savings Bank   |  | bi    |      |   |  |
|               |    | ii  | From Deposits (Bank/ Post Office/ Co-operative) Society)  |  | bii   |      |   |  |
|               |    | iii   | From Income-tax Refund  |  | biii  |      |   |  |
|               |    | iv  | In the nature of Pass through income/Loss   |  | biv   |      |   |  |
|               |    | v   | Others  |  | bv    |      |   |  |
|               | c  | Rental income from machinery, plants, buildings, etc., Gross                                |   |  | 1c    |      |   |  |
|               | d  | Income of the nature referred to in section 56(2)(x) which is chargeable to tax             |   |  | 1d    |      |   |  |
|               |    | i   | Aggregate value of sum of money received without consideration  |  |       | di   |   |  |
|               |    | ii  | In case immovable property is received without consideration, stamp duty value of property  |  |       | dii  |   |  |
|               |    | iii   | In case immovable property is received for inadequate consideration, stamp duty value of property in excess of such consideration |  |       | diii |   |  |
|               | iv | In case any other property is received without consideration, fair market value of property |   |  | diiiv |      |   |  |

|   |        |  |      |        |  |
|---|--------|--|------|--------|--|
|   | v      | In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration   | Dv   |        |  |
|   | Ie     | Any other income (please specify nature)   |      |        |  |
|   | Sl. No | Nature   |      | Amount |  |
|   | 1      |  | 1    |        |  |
|   |        | Add rows   |      |        |  |
| 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.   | 2a   |        |  |
|   | b      | Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)   | 2b   |        |  |
|   | i      | Cash credits u/s 68  | bi   |        |  |
|   | ii     | Unexplained investments u/s 69   | bii  |        |  |
|   | iii    | Unexplained money etc. u/s 69A   | biii |        |  |
|   | iv     | Undisclosed investments etc. u/s 69B   | biv  |        |  |
|   | v      | Unexplained expenditure etc. u/s 69C   | bv   |        |  |
|   | vi     | Amount borrowed or repaid on hundi u/s 69D   | bvi  |        |  |
|   | c      | Any other income chargeable at special rate (total of ci to cxviii)  | 2c   |        |  |
|   | i      | Dividends received by foreign company chargeable u/s 115A(1)(a)(i)   |      |        |  |
|   | ii     | Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii)  |      |        |  |
|   | iii    | Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia)   |      |        |  |
|   | iv     | Interest referred to in section 194LC(1) - chargeable u/s 115A(1)(a)(iiaa) @ 5%  |      |        |  |
|   | v      | Interest referred to in Proviso to section 194LC(1) - chargeable u/s 115A(1)(a)(iiaa) @ 4%   |      |        |  |
|   | vi     | Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab)  |      |        |  |
|   | vii    | Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)  |      |        |  |
|   | viii   | Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii)  |      |        |  |
|   | ix     | Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b)(A) & 115(1)(b)(B)  |      |        |  |
|   | x      | Income by way of interest from bonds purchased in foreign currency by non-residents - chargeable u/s 115AC   |      |        |  |
|   | xi     | Income by way of dividend from GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC  |      |        |  |
|   | xii    | Income received in respect of units purchased in foreign currency by an off-shore fund-115AB(1)  |      |        |  |
|   | xiii   | 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)  |      |        |  |
|   | xiv    | 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)   |      |        |  |
|   | xv     | Income received by non-residents sportsmen or sports associations chargeable u/s 115BBA  |      |        |  |
|   | xvi    | Anonymous Donations in certain cases chargeable u/s 115BBC   |      |        |  |
|   | xvii   | Income by way of royalty from patent developed and registered in India - chargeable u/s 115BBF   |      |        |  |
|   | xviii  | Income by way of transfer of carbon credits - chargeable u/s 115BBG  |      |        |  |
|   | xix    | Income from royalty where agreement entered between 31.3.1961 to 31.3.1976 and income from fees for technical services where agreement entered between 29.2.1964 and 31.3.1976, and agreement is approved by the Central Government.<br><br>Paragraph EII of Part I of first schedule of Finance Act |      |        |  |
|   | 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)   |      |        |  |



|  |   |   |  |  |  |  |  |  |
|--|---|---|--|--|--|--|--|--|
|  | 5 | Dividend Income (other than units referred to in section 115AB) received by a FII u/s 115AD(1)(i) @ 20% (Including PTL Income)            |  |  |  |  |  |  |
|  | 6 | Dividend Income (other than units referred to in section 115AB) received by a specified fund u/s 115AD(1)(i) @ 10% (Including PTL Income) |  |  |  |  |  |  |
|  | 7 | Dividend income chargeable at DTAA Rates  |  |  |  |  |  |  |

| Schedule CYLA |   | Details of Income after Set off of current year losses                       |   |   |   |  |   |
|---------------|---|--|---|---|---|--|---|
| Sl.No         | Head/ Source of Income  | Income of current year (Fill this column only if income is zero or positive) | House property loss of the current year set off | Business Loss (other than speculation or specified business loss) of the current year set off | Loss (other than from race horses and amount chargeable to special rate of tax) of the current year set off | Other sources loss (other than loss from race horses and amount chargeable to special rate of tax) of the current year set off | Current year's Income remaining after set off |
|               |   | 1  | 2   | 3   | 4   | 5=1-2-3-4  |   |
| i             | Loss to be set off<br>(Fill this row only, if computed figure is negative)  |  | (4 of Schedule - HP)                            | (2vi 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) | (A38 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)   |   |   |   |  |   |

CURRENT YEAR LOSS ADJUSTMENT

|       |   |                     |  |  |  |  |
|-------|---|---------------------|--|--|--|--|
| 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 Insurance Business, speculation income and income from specified business) | (5iii of Schedule CYLA)   | (B/f business loss, other than speculation or specified business loss) |                                      |   |   |
| iii           | Profit and gains 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)   |  |                                      |   |   |

BROUGHT FORWARD LOSS ADJUSTMENT

|      |   |  |  |  |
|------|---|--|--|--|
| 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 |                           |   |   |   |                                |                              |  |   |                                     |  |
|-----------------------|---|---|---------------------------|---|---|---|--------------------------------|------------------------------|--|---|-------------------------------------|--|
| S. No.                | Assessment Year                             | Date of Filing (DD/MM/YY)                               | 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 section 115BAA | Brought forward Business loss available for set off during the year |                                |                              |  |   |                                     |  |
| 1                     | 2   | 3   | 4                         | 5a  | 5b  | 5c=5a-5b  | 6                              | 7                            | 8  | 9                                       | 10                                  | 11   |
| CARRY FORWARD OF LOSS | i   | 2010-11   |                           |   |   |   |                                |                              |  |   |                                     |  |
|                       | ii  | 2011-12   |                           |   |   |   |                                |                              |  |   |                                     |  |
|                       | iii   | 2012-13   |                           |   |   |   |                                |                              |  |   |                                     |  |
|                       | iv  | 2013-14   |                           |   |   |   |                                |                              |  |   |                                     |  |
|                       | v   | 2014-15   |                           |   |   |   |                                |                              |  |   |                                     |  |
|                       | vi  | 2015-16   |                           |   |   |   |                                |                              |  |   |                                     |  |
|                       | vii   | 2016-17   |                           |   |   |   |                                |                              |  |   |                                     |  |
|                       | viii  | 2017-18   |                           |   |   |   |                                |                              |  |   |                                     |  |
|                       | ix  | 2018-19   |                           |   |   |   |                                |                              |  |   |                                     |  |
|                       | x   | 2019-20   |                           |   |   |   |                                |                              |  |   |                                     |  |
|                       | xi  | 2020-21   |                           |   |   |   |                                |                              |  |   |                                     |  |
|                       | xii   | 2021-22   |                           |   |   |   |                                |                              |  |   |                                     |  |
|                       | xiii  | 2022-23   |                           |   |   |   |                                |                              |  |   |                                     |  |
| xiv                   | Total of earlier year losses b/f            |   |                           |   |   |   |                                |                              |  |   |                                     |  |
| xv                    | Adjustment of above losses in Schedule BFLA |   | (2i of Schedule BFLA)     | (2ii of Schedule BFLA)  |   |   | (2iv of Schedule BFLA)         | (2v of Schedule BFLA)        | (2iii of Schedule BFLA)                    |   |                                     | (2xiv of Schedule BFLA)                      |
| xvi                   | 2023-24 (Current year losses)               |   | (2xviii of Schedule CYLA) | (3xviii of Schedule CYLA)   |   |   | (B43 of Schedule BP, if -ve)   | (C49 of Schedule BP, if -ve) | 4b 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)                  |



|  |           |   |  |  |  |  |  |  |  |  |
|--|-----------|---|--|--|--|--|--|--|--|--|
|  | xvi<br>i  | Current year loss distributed among the unit-holder (Applicable for Investment fund only) |  |  |  |  |  |  |  |  |
|  | xvii<br>i | 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 section 115BAA | Amount of depreciation set-off against the current year income | Balance carried forward to the next year | Amount of brought forward unabsorbed allowance | Amount of allowance set-off against the current year income | Balance Carried forward to the next year |
| (1)         | (2)                     | (3)   | (3a)  | (4)  | (5)                                      | (6)  | (7)   | (8)                                      |
| i           | Current Assessment Year |   |   |  |  |  |   |  |
| ii          |                         |   |   |  |  |  |   |  |
| iii         |                         |   |   |  |  |  |   |  |
| iv          | 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. | <b>Total effect of ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X)</b><br>(if positive)  |  |
| 11b. | <b>Total effect of ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X)</b><br>(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) |  |    |   |

| Schedule 80G         |          | Details of donations entitled for deduction under section 80G  |       |                  |                        |                             |
|----------------------|----------|--|-------|------------------|------------------------|-----------------------------|
| DETAILS OF DONATIONS | <b>A</b> | Donations entitled for 100% deduction without qualifying limit |       |                  |                        |                             |
|                      |          | Name and address of donee                                      |       | PAN of Donee     |                        | Eligible Amount of donation |
|                      |          | i  |       | Donation in cash | Donation in other mode | Total Donation              |
|                      |          | ii   |       |                  |                        |                             |
|                      |          | iii  |       |                  |                        |                             |
|                      |          | iv   | Total |                  |                        |                             |
|                      | <b>B</b> | Donations entitled for 50% deduction without qualifying limit  |       |                  |                        |                             |
|                      |          | Name and address of donee                                      |       | PAN of Donee     |                        | Eligible Amount of donation |
|                      |          | i  |       | Donation in cash | Donation in other mode | Total Donation              |
|                      |          | ii   |       |                  |                        |                             |
|                      |          | iii  |       |                  |                        |                             |
|                      |          | iv   | 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 |
| i   |       |              |                                 | Donation in cash   | Donation in other mode | Total Donation |                             |
| ii  |       |              |                                 |                    |                        |                |                             |
| iii   |       |              |                                 |                    |                        |                |                             |
| iv  | 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 |
| i   |       |              |                                 | Donation in cash   | Donation in other mode | Total Donation |                             |
| ii  |       |              |                                 |                    |                        |                |                             |
| iii   |       |              |                                 |                    |                        |                |                             |
| iv  | Total |              |                                 |                    |                        |                |                             |
| E Total donations (Aiv + Biv + Civ + Div)                           |       |              |                                 |                    |                        |                |                             |

| 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   |    |                   |  |   |
|---------------------|---|--|----|-------------------|--|---|
| DEDUCTION U/S 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 | Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(v) [Revival of power generating plant] | c1 | Undertaking no. 1 | (item 30 of Form No. 10CCB of the undertaking) |   |
|                     |   |  | c2 | Undertaking no. 2 | (item 30 of Form No. 10CCB of the undertaking) |   |
|                     | d | Total deductions under section 80-IA (a1 + a2 + b1 + b2 + c1+ c2)  |    |                   |  | d |

| Schedule 80-IB      |   | Deductions under section 80-IB   |    |                   |   |   |
|---------------------|---|--|----|-------------------|---|---|
| DEDUCTION U/S 80-IB | a | Deduction in the case of undertaking which begins commercial production or refining of mineral oil [Section 80-IB(9)]  | 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 an undertaking developing and building housing projects [Section 80-IB(10)]   | 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 engaged in processing, preservation and packaging of fruits, vegetables, meat, meat products, poultry, marine or dairy products [Section 80-IB(11A)] | c1 | Undertaking no. 1 | (30 of Form 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 integrated business of handling, storage and transportation of food grains [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 | Total deduction under section 80-IB (Total of a1 to d2)  |    |                   |   | e |

| 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 Uttarakhand      | c1 | Undertaking no. 1 | (30 of Form No. 10CCB of the undertaking) |
|                         |   |   | c1 | Undertaking no. 2 | (30 of Form No. 10CCB of the undertaking) |

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

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

|          |   |   |                                      |          |                 |                                      |          |  |
|----------|---|---|--------------------------------------|----------|-----------------|--------------------------------------|----------|--|
|          | <b>m</b>  | <b>80LA(1)</b>  | <i>(9 of Annexure to Form 10CCF)</i> | <b>n</b> | <b>80LA(1A)</b> | <i>(9 of Annexure to Form 10CCF)</i> |          |  |
|          | <b>o</b>  | <b>80M- Details of distribution of dividend as provided in e-filing utility</b> |                                      | <b>p</b> | <b>80-PA</b>    |                                      |          |  |
|          | <b>Total Deduction under Part C (total of e to p)</b> |   |                                      |          |                 |                                      | <b>2</b> |  |
| <b>3</b> | <b>Total deductions under Chapter VI-A (1 + 2)</b>    |   |                                      |          |                 |                                      | <b>3</b> |  |

| <b>Schedule SI</b> |   | <b>Income chargeable to tax at special rates [Please see instructions] for section and rate of tax]</b> |                         |  |                         |  |
|--------------------|---|---|-------------------------|--|-------------------------|--|
| <b>SI No</b>       | <b>Section/Description</b>  | <input type="checkbox"/>  | <b>Special rate (%)</b> | <b>Income</b>                          |                         |  |
|                    |   |   |                         | <b>(i)</b>                             | <b>Tax thereon (ii)</b> |  |
| <b>1</b>           | <b>111A or section 115AD(1)(b)(ii)- Proviso (STCG on shares/equity oriented MF on which STT paid)</b>       | <input type="checkbox"/>  | <b>15</b>               | <i>(5vi of Schedule BFLA)</i>          |                         |  |
| <b>2</b>           | <b>115AD (STCG for FIIs on securities where STT not paid)</b>   | <input type="checkbox"/>  | <b>30</b>               | <i>(part of 5vii of Schedule BFLA)</i> |                         |  |
| <b>3</b>           | <b>112 proviso (LTCG on listed securities/ units without indexation)</b>                                    | <input type="checkbox"/>  | <b>10</b>               | <i>(part of 5xof Schedule BFLA)</i>    |                         |  |
| <b>4</b>           | <b>112(1)(c)(iii) (LTCG for non-resident on unlisted securities)</b>  | <input type="checkbox"/>  | <b>10</b>               | <i>(part of 5x of Schedule BFLA)</i>   |                         |  |
| <b>5</b>           | <b>115AB (LTCG for non-resident on units referred in section 115AB)</b>                                     | <input type="checkbox"/>  | <b>10</b>               | <i>(part of 5x of Schedule BFLA)</i>   |                         |  |
| <b>6</b>           | <b>115AC (LTCG for non-resident on bonds/GDR)</b>   | <input type="checkbox"/>  | <b>10</b>               | <i>(part of 5x of Schedule BFLA)</i>   |                         |  |
| <b>7</b>           | <b>115AD (LTCG for FII on securities)</b>   | <input type="checkbox"/>  | <b>10</b>               | <i>(part of 5x of Schedule BFLA)</i>   |                         |  |
| <b>8</b>           | <b>112 (LTCG on others)</b>   | <input type="checkbox"/>  | <b>20</b>               | <i>(5xi of Schedule BFLA)</i>          |                         |  |
| <b>9</b>           | <b>112A (LTCG on sale of shares or units on which STT is paid) or section 115AD(1)(b)(iii)-Proviso</b>      | <input type="checkbox"/>  | <b>10</b>               | <i>(5x) of Schedule BFLA)</i>          |                         |  |
| <b>10</b>          | <b>STCG chargeable at special rates in India as per DTAA</b>  | <input type="checkbox"/>  |                         | <i>(part of 5ix of Schedule BFLA)</i>  |                         |  |
| <b>11</b>          | <b>LTCG Chargeable at special rates in India as per DTAA</b>  | <input type="checkbox"/>  |                         | <i>(part of 5xii of Schedule BFLA)</i> |                         |  |
| <b>12</b>          | <b>115B (Profits and gains of life insurance business)</b>  | <input type="checkbox"/>  | <b>12.50</b>            | <i>(5iii of Schedule BFLA)</i>         |                         |  |
| <b>13a</b>         | <b>115AC ((Income by way of interest received by non-resident from bonds purchased in foreign currency)</b> | <input type="checkbox"/>  | <b>10</b>               | <i>(part of 2cx of Schedule OS)</i>    |                         |  |
| <b>13b</b>         | <b>115AC (Income by way of Dividend received by non-resident on GDR purchased in foreign currency)</b>      | <input type="checkbox"/>  | <b>10</b>               | <i>(part of 2cxi of Schedule OS)</i>   |                         |  |
| <b>14</b>          | <b>115BB (Winnings from lotteries, puzzles, races, games etc.)</b>  | <input type="checkbox"/>  | <b>30</b>               | <i>(2a of Schedule OS)</i>             |                         |  |
| <b>15</b>          | <b>115BBH- Tax on Income from Virtual Digital asset</b>   |   |                         |  |                         |  |
|                    | <b>A Income under head business or profession</b>   | <input type="checkbox"/>  | <b>30</b>               | <i>(3f of Schedule BP)</i>             |                         |  |
|                    | <b>B Income under head Capital Gain</b>   | <input type="checkbox"/>  | <b>30</b>               | <i>(C2 of Schedule CG)</i>             |                         |  |
| <b>16</b>          | <b>115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D)</b>   | <input type="checkbox"/>  | <b>60</b>               | <i>(2b of Schedule OS)</i>             |                         |  |

SPECIAL RATES OF TAXATION

|    |  |                          |              |                                 |
|----|--|--------------------------|--------------|---------------------------------|
| 17 | 115A(1)(b)(A) and 115A(1)(b)(B) (Income of a foreign company from Royalty & Fees for Technical Services )  | <input type="checkbox"/> | 10           | (part of 2cxix of Schedule OS)  |
| 18 | 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           | (2cxvii of Schedule OS)         |
| 19 | 115BBG (Income from transfer of carbon credits)  |                          |              |                                 |
| a  | Income under head business or profession   | <input type="checkbox"/> | 10           | (3e of Schedule BP)             |
| b  | Income under head other sources  | <input type="checkbox"/> | 10           | (2cxviii of Schedule OS)        |
| 20 | Income from other sources chargeable at special rates in India as per DTAA   | <input type="checkbox"/> |              | (part of 2e of Schedule OS)     |
| 21 | Pass Through Income in the nature of Short-term Capital Gain chargeable @ 15%  | <input type="checkbox"/> | 15           | (part of 5vi of Schedule BFLA)  |
| 22 | Pass Through Income in the nature of Short-term Capital Gain chargeable @ 30%  | <input type="checkbox"/> | 30           | (part of 5vii of Schedule BFLA) |
| 23 | Pass Through Income in the nature of Long-term Capital Gain chargeable @ 10% u/s 112A  | <input type="checkbox"/> | 10           | (part of 5x of Schedule BFLA)   |
| 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 Long-term Capital Gain chargeable @ 10% other than section 112A   | <input type="checkbox"/> | 10           | (part of 5x of Schedule BFLA)   |
| 26 | Pass through income in the nature of income from other source chargeable at special rates (Drop down to be provided in e-filing utility)   | <input type="checkbox"/> |              | (2d of Schedule OS)             |
| 27 | Income received in respect of units purchased in foreign currency by an off-shore fund-115AB(1)  | <input type="checkbox"/> | 10           | (2cx of Schedule OS)            |
| 28 | Income from royalty where agreement entered between 31.3.1961 to 31.3.1976 and income from fees for technical services where agreement entered between 29.2.1964 and 31.3.1976, and agreement is approved by the Central Government.<br><br>Paragraph EII of Part I of first schedule of Finance Act | <input type="checkbox"/> | 50           | (2cxix of Schedule OS)          |
| 29 | Any other income chargeable at special rate (Drop down to be provided in e-filing utility)   | <input type="checkbox"/> |              | (part of 2c of Schedule OS)     |
|    |  |                          | <b>Total</b> |                                 |

**Schedule IF Information regarding investment in unincorporated entities**

| Number of entities in which investment is held |         |                    |                    |                   |  |   |  |                               |  |   |
|--|---------|--------------------|--------------------|-------------------|--|---|--|-------------------------------|--|---|
| ENTITIES IN WHICH INVESTMENT IS HELD           | Sl. No. | Name of the entity | Type of the entity | PAN of the entity | Whether the entity is liable for audit? (Yes/No) | Whether section 92E is applicable to entity? (Yes/No) | Percentage Share in the profit of the entity | Amount of share in the profit |  | Capital balance on 31st March in the entity |
|  |         |                    |                    |                   |  |   |  |                               |  | ii  |
|  |         |                    |                    |                   |  |   |  | i                             |  |   |
|  | 1       |                    |                    |                   |  |   |  |                               |  |   |
|  | 2       |                    |                    |                   |  |   |  |                               |  |   |
|  | 3       |                    |                    |                   |  |   |  |                               |  |   |
|  | 4       | <b>Total</b>       |                    |                   |  |   |  |                               |  |   |

| Schedule EI   |   | Details of Exempt Income (Income not to be included in Total Income or not chargeable to tax)   |  |  |                     |                 |                |                            |  |
|---------------|---|---|--|--|---------------------|-----------------|----------------|----------------------------|--|
| EXEMPT INCOME | 1 | Interest income   |  |  |                     |                 | 1              |                            |  |
|               | 2 | i   | Gross Agricultural receipts (other than income to be excluded under rules 7A, 7B or 8)   |  |                     | i               |                |                            |  |
|               |   | ii  | Expenditure incurred on agriculture  |  |                     | ii              |                |                            |  |
|               |   | iii   | Unabsorbed agricultural loss of previous eight assessment years  |  |                     | iii             |                |                            |  |
|               |   | iv  | Agricultural income portion relating to rules 7, 7A, 7B(1), 7B(1A) and 8 (from Sl. No. 39 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), 10(23FBA), 10(23FC), 10(23FCA), 10(23FE), 10(23FF), 10(4D) (Please provide details of Acknowledgement Number and Date of Form Filed if 10(23FF) and 10(4D) is claimed) |  |  | 3a                  |                 |                |                            |  |
|               |   | Add row option and dropdown to be provided in utility   |  |  |                     |                 |                |                            |  |
|               | b | Any other Income (Specify nature) – Add row option 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 TRC obtained (Y/N) |  |
|               |   |   |  |  |                     |                 |                |                            |  |
|               |   |   |  |  |                     |                 |                |                            |  |
|               | 5 | Pass through income not chargeable to tax (Schedule PTI)  |  |  |                     |                 | 5              |                            |  |
|               | 6 | Total (1+2+3+4+5)   |  |  |                     |                 | 6              |                            |  |

| Schedule PTI        |      | Pass Through Income details from business trust or investment fund as per section 115UA, 115UB |   |  |      |                |                     |   |                        |                            |
|---------------------|------|--|---|--|------|----------------|---------------------|---|------------------------|----------------------------|
| PASS THROUGH INCOME | S.No | Invested in section 115UA/115UB  | Name of business trust/ investment fund | PAN of the business trust/ investment fund | S.No | Head of income | Current year income | Share of Current year loss distributed by Investment fund | Net Income/ Loss 9=7-8 | TDS on such amount, if any |
|                     | (1)  | (2)  | (3)                                     | (4)  | (5)  | (6)            | (7)                 | (8)   | (9)                    | (10)                       |
|                     | 1.   | (drop down to be provided)   |   |  | i    | House property |                     |   |                        |                            |
|                     |      |  |   |  | ii   | Capital Gains  |                     |   |                        |                            |
|                     |      |  |   |  | A    | Short-term     |                     |   |                        |                            |
|                     |      |  |   |  | Ai   | Section 111A   |                     |   |                        |                            |
|                     |      |  |   |  | Aii  | Others         |                     |   |                        |                            |
|                     |      |  |   |  | B    | Long-term      |                     |   |                        |                            |
|                     |      |  |   |  | Bi   | Section        |                     |   |                        |                            |





|          |  |    |  |  |
|----------|--|----|--|--|
| b        | Reserve (except reserve under section 33AC)  | 5b |  |  |
| c        | Provisions for unascertained liability   | 5c |  |  |
| d        | Provisions for losses of subsidiary companies  | 5d |  |  |
| e        | Dividend paid or proposed  | 5e |  |  |
| f        | Expenditure related to exempt income under sections 10, 11 or 12 [exempt income excludes income exempt under section 10(38)]   | 5f |  |  |
| g        | Expenditure related to share in income of AOP/ BOI on which no income-tax is payable as per section 86   | 5g |  |  |
| h        | Expenditure in case of foreign company referred to in clause (fb) of explanation 1 to section 115JB  | 5h |  |  |
| i        | Notional loss on transfer of certain capital assets or units referred to in clause (fc) of explanation 1 to section 115JB  | 5i |  |  |
| j        | Expenditure relatable to income by way of royalty in respect of patent chargeable to tax u/s 115BBF  | 5j |  |  |
| k        | Depreciation attributable to revaluation of assets   | 5k |  |  |
| l        | Gain on transfer of units referred to in clause (k) of Explanation 1 to section 115JB  | 5l |  |  |
| m        | Others (including residual unadjusted items and provision for diminution in the value of any asset)  | 5m |  |  |
| n        | Total additions (5a+5b+5c+5d+5e+5f+5g+5h+5i+5j+5k+5l+5m)   | 5n |  |  |
| <b>6</b> | <b>Deductions</b>  |    |  |  |
| a        | Amount withdrawn from reserve or provisions if credited to Profit and Loss account   | 6a |  |  |
| b        | Income exempt under sections 10, 11 or 12 [exempt income excludes income exempt under section 10(38)]  | 6b |  |  |
| c        | Amount withdrawn from revaluation reserve and credited to profit and loss account to the extent it does not exceed the amount of depreciation attributable to revaluation of asset | 6c |  |  |
| d        | Share in income of AOP/ BOI on which no income-tax is payable as per section 86 credited to Profit and Loss account  | 6d |  |  |
| e        | Income in case of foreign company referred to in clause (iid) of explanation 1 to section 115JB  | 6e |  |  |
| f        | Notional gain on transfer of certain capital assets or units referred to in clause (iie) of Explanation 1 to section 115JB   | 6f |  |  |
| g        | Loss on transfer of units referred to in clause (iif) of Explanation 1 to section 115JB  | 6g |  |  |
| h        | Income by way of royalty referred to in clause (iig) of Explanation 1 to section 115JB   | 6h |  |  |
| i        | Loss brought forward or unabsorbed depreciation whichever is less or both as may be applicable   | 6i |  |  |
| j        | Profit of sick industrial company till net worth is equal to or exceeds accumulated losses   | 6j |  |  |
| k        | Others (including residual unadjusted items and the amount of deferred tax credited to P&L A/c)  | 6k |  |  |
| l        | Total deductions (6a+6b+6c+6d+6e+6f+6g+6h+6i+6j+6k)  | 6l |  |  |

|    |  |  |  |
|----|--|--|--|
| 7  | Book profit under section 115JB (4+ 5n – 6l)   | 7  |  |
| 8  | Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards (Ind-AS) specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015. If yes, furnish the details below:- | <input type="checkbox"/> Yes <input type="checkbox"/> No |  |
|    | A. Additions to book profit under sub-sections (2A) to (2C) of section 115JB   |  |  |
| a  | Amounts credited to other comprehensive income in statement of profit & loss under the head "items that will not be reclassified to profit and loss"   | 8a   |  |
| b  | Amounts debited to the statement of profit & loss on distribution of non-cash assets to shareholders in a demerger   | 8b   |  |
| c  | One fifth of the transition amount as referred to in section 115JB (2C) (if applicable)  | 8c   |  |
| d  | Others (including residual adjustment)   | 8d   |  |
| e  | Total additions (8a + 8b + 8c + 8d)  | 8e   |  |
|    | B. Deductions from book profit under sub-sections (2A) to (2C) of section 115JB  |  |  |
| f  | Amounts debited to other comprehensive income in statement of profit and loss under the head "items that will not be reclassified to profit and loss"  | 8f   |  |
| g  | Amounts credited to the statement of profit and loss on distribution of non-cash assets to shareholders in a demerger  | 8g   |  |
| h  | One fifth of the transition amount as referred to in section 115JB (2C) (if applicable)  | 8h   |  |
| i  | Others (including residual adjustment)   | 8i   |  |
| j  | Total deductions (8f + 8g + 8h + 8i)   | 8j   |  |
| 9  | Deemed total income under section 115JB (7 + 8e – 8j)  | 9  |  |
| a  | Deemed total income u/s 115JB from Units located in IFSC, if any   | 9a   |  |
| b  | Deemed total income u/s 115JB from other Units (9-9a)  | 9b   |  |
| 10 | Tax payable under section 115JB [9% of (9a)+ 15% of (9b)]  | 10   |  |

| Schedule MATC |   | Computation of tax credit under section 115JAA |            |                               |  |   |                                    |
|---------------|---|--|------------|-------------------------------|--|---|------------------------------------|
| 1             | Tax under section 115JB in assessment year 2023-24 (1d of Part-B-TTI)   | 1  |            |                               |  |   |                                    |
| 2             | Tax under other provisions of the Act in assessment year 2023-24 (2f 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 MAT credit Available [Sum of MAT credit utilised during the current year is subject to maximum of amount mentioned in 3 above and cannot exceed the sum of MAT Credit Brought Forward] |  |            |                               |  |   |                                    |
| MAT CREDIT    | S.No  | Assessment Year                                | MAT Credit |                               |  | MAT Credit Utilised during the Current Year | Balance MAT Credit Carried Forward |
|               |   | (A)  | Gross (B1) | Set-off in earlier years (B2) | Balance Brought forward (B3)=(B2)-(B1) | (C)   | (D)= (B3) – (C)                    |
|               | i   | 2008-09  |            |                               |  |   |                                    |
|               | ii  | 2009-10  |            |                               |  |   |                                    |
|               | iii   | 2010-11  |            |                               |  |   |                                    |

|   |  |  |  |  |  |  |   |  |
|---|--|--|--|--|--|--|---|--|
|   | iv   | 2011-12  |  |  |  |  |   |  |
|   | v  | 2012-13  |  |  |  |  |   |  |
|   | vi   | 2013-14  |  |  |  |  |   |  |
|   | vii  | 2014-15  |  |  |  |  |   |  |
|   | viii   | 2015-16  |  |  |  |  |   |  |
|   | ix   | 2016-17  |  |  |  |  |   |  |
|   | x  | 2017-18  |  |  |  |  |   |  |
|   | xi   | 2018-19  |  |  |  |  |   |  |
|   | xii  | 2019-20  |  |  |  |  |   |  |
|   | xiii   | 2020-21  |  |  |  |  |   |  |
|   | xiv  | 2021-22  |  |  |  |  |   |  |
|   | xv   | 2022-23  |  |  |  |  |   |  |
|   | xvi  | 2023-24[(SI no 1-SI no 2 of) -(SI No 6c -2f of Schedule Part B-TTI, only if positive)] |  |  |  |  |   |  |
|   | xvii   | Total  |  |  |  |  |   |  |
| 5 | Amount of tax credit under section 115JAA utilised during the year [enter 4(C)xvii]          |  |  |  |  |  | 5 |  |
| 6 | Amount of MAT liability available for credit in subsequent assessment years [enter 4(D)xvii] |  |  |  |  |  | 6 |  |

**Schedule- BBS** Details of tax on distributed income of a domestic company on buy back of shares

| S<br>1 | Description                       |   | Details of 1 <sup>st</sup> buy-back                         | Details of 2 <sup>nd</sup> buy- back | Details of 3 <sup>rd</sup> buy- back |
|--------|-----------------------------------|---|---|--------------------------------------|--------------------------------------|
|        | (i)                               | (ii)  | (iii)   | (iv)                                 | (v)                                  |
| 1      |                                   | Date of payments of any consideration to the shareholder on buy back of share | (DD/MM/YYYY)  | (DD/MM/YYYY)                         | (DD/MM/YYYY)                         |
| 2      |                                   | Amount of consideration paid by the company on buy-back of shares             |   |                                      |                                      |
| 3      |                                   | Amount received by the company for issue of such shares                       |   |                                      |                                      |
| 4      |                                   | Distributed Income of the company (2 – 3)                                     |   |                                      |                                      |
| 5      | Tax payable on distributed income | a   | Additional income-tax @20% payable under section 115QA on 4 |                                      |                                      |
|        |                                   | b   | Surcharge on 'a'  |                                      |                                      |
|        |                                   | c   | Health & Education cess on (a+b)                            |                                      |                                      |

|    |   |   |                           |              |              |              |              |
|----|---|---|---------------------------|--------------|--------------|--------------|--------------|
|    |   | d | Total tax payable (a+b+c) |              |              |              |              |
| 6  | Interest payable under section 115QB                |   |                           |              |              |              |              |
| 7  | Additional income-tax and interest payable (5d + 6) |   |                           |              |              |              |              |
| 8  | Tax and interest paid                               |   |                           |              |              |              |              |
| 9  | Net payable/refundable (7-8)                        |   |                           |              |              |              |              |
| 10 | Date(s) of deposit of tax on distribution income    |   |                           | Date 1       | Date 2       | Date 1       | Date 2       |
|    |   |   |                           | (DD/MM/YYYY) | (DD/MM/YYYY) | (DD/MM/YYYY) | (DD/MM/YYYY) |
| 11 | Name of Bank and Branch                             |   |                           |              |              |              |              |
| 12 | BSR Code  |   |                           |              |              |              |              |
| 13 | Serial number of challan                            |   |                           |              |              |              |              |
| 14 | Amount deposited                                    |   |                           |              |              |              |              |

| 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                                       | Date 2       | Date 3       | Date 4       | Date 5       | Date 6       |
|  |                          |   | (DD/MM/YYYY)                                 | (DD/MM/YYYY) | (DD/MM/YYYY) | (DD/MM/YYYY) | (DD/MM/YYYY) | (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) |                        |   |                        |   |  |  |     |
|---|--------------|--------------------------------|--|------------------------|---|------------------------|---|--|--|-----|
| 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) |
| 1   |              |                                | i  | House Property         |   |                        |   |  |  |     |
|   |              |                                | ii   | Business or Profession |   |                        |   |  |  |     |
|   |              |                                | iii  | Capital Gains          |   |                        |   |  |  |     |
|   |              |                                | iv   | Other sources          |   |                        |   |  |  |     |
|   |              |                                | Total  |                        |   |                        |   |  |  |     |
| 2   |              |                                | i  | House Property         |   |                        |   |  |  |     |
|   |              |                                | ii   | Business or Profession |   |                        |   |  |  |     |
|   |              |                                | iii  | Capital Gains          |   |                        |   |  |  |     |
|   |              |                                | iv   | Other sources          |   |                        |   |  |  |     |
|   |              |                                | Total  |                        |   |                        |   |  |  |     |
| <b>NOTE</b> ▶ 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                                 |  |
| <b>NOTE</b> ▶ Please refer to the instructions for filling out this schedule. |  |  |                                |  |  |  |

| Schedule FA   |       | Details of Foreign Assets and Income from any source outside India |              |                               |                                  |          |                |        |                      |                                |                 |   |
|---|-------|--|--------------|-------------------------------|----------------------------------|----------|----------------|--------|----------------------|--------------------------------|-----------------|---|
| A1 Details of Foreign Depository Accounts held (including any beneficial interest) at any time during the calendar year ending as on 31 <sup>st</sup> day of December, 2022 |       |  |              |                               |                                  |          |                |        |                      |                                |                 |   |
| ASSETS  | 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)  |



| (ii)  |  |                            |                               |  |                             |  |  |  |  |  |                         |                         |
|---|--|----------------------------|-------------------------------|--|-----------------------------|--|--|--|--|--|-------------------------|-------------------------|
| <b>C</b> Details of Immovable Property held (including any beneficial interest) at any time during the calendar year ending as on 31 <sup>st</sup> day of December, 2022  |  |                            |                               |  |                             |  |  |  |  |  |                         |                         |
| Sl. No.   | Country Name and code                                | Zip Cod e                  | 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)  |  |                            |                               |  |                             |  |  |  |  |  |                         |                         |
| <b>D</b> Details of any other Capital Asset held (including any beneficial interest) at any time during the calendar year ending as on 31 <sup>st</sup> day of December, 2022   |  |                            |                               |  |                             |  |  |  |  |  |                         |                         |
| Sl No   | Country Name and code                                | Zip Cod e                  | 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)  |  |                            |                               |  |                             |  |  |  |  |  |                         |                         |
| <b>E</b> 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 <sup>st</sup> day of December, 2022 and which has not been included in A to D above. |  |                            |                               |  |                             |  |  |  |  |  |                         |                         |
| Sl No   | Name of the Institution which the account is held on | Address in 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)  |  |                            |                               |  |                             |  |  |  |  |  |                         |                         |
| <b>F</b> 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)  |   |          |  |                |                  |                                |  |                        |                         |  |  |
| <b>NOTE ►</b> Please refer to instructions for filling out this schedule |   |          |  |                |                  |                                |  |                        |                         |  |  |

| <b>SCHEDULE SH-1</b>  | <b>SHAREHOLDING OF UNLISTED COMPANY</b> (other than a company that is registered under section 8 of the Companies Act, 2013 (or section 25 of the Companies Act, 1956) or a company limited by guarantee under section 3(2) of Companies Act, 2013 or a start-up for which Schedule SH-2 is to be filled up) |               |                 |                       |                              |                            |                       |                      |                                       |                   |  |
|---|--|---------------|-----------------|-----------------------|------------------------------|----------------------------|-----------------------|----------------------|---------------------------------------|-------------------|--|
| If you are an unlisted company, please furnish the following details:-  |  |               |                 |                       |                              |                            |                       |                      |                                       |                   |  |
| Details of shareholding at the end of the previous year   |  |               |                 |                       |                              |                            |                       |                      |                                       |                   |  |
| Name of the shareholder   | Residential status in India  | Type of share | PAN/Aadhaar No. | Date of allotment     | Number of shares held        | Face value per share       | Issue Price per share | Amount received      |                                       |                   |  |
|   |  |               |                 |                       |                              |                            |                       |                      |                                       |                   |  |
| Details of equity share application money pending allotment at the end of the previous year   |  |               |                 |                       |                              |                            |                       |                      |                                       |                   |  |
| Name of the applicant   | Residential status in India  | Type of share | PAN/Aadhaar No. | Date of application   | Number of shares applied for | Application money received | Face value per share  | Proposed issue price |                                       |                   |  |
|   |  |               |                 |                       |                              |                            |                       |                      |                                       |                   |  |
| Details of shareholders who is not a shareholder at the end of the previous year but was a shareholder at any time during the previous year |  |               |                 |                       |                              |                            |                       |                      |                                       |                   |  |
| Name of the shareholder   | Residential status in India  | Type of share | PAN/Aadhaar No. | Number of shares held | Face value per share         | Issue Price per share      | Amount received       | Date of allotment    | Date on which cease to be shareholder | Mode of cessation | In case of transfer/sale, PAN of the new shareholder |
|   |  |               |                 |                       |                              |                            |                       |                      |                                       |                   |  |

| <b>SCHEDULE SH-2</b>  | <b>SHAREHOLDING OF START-UPS</b>   |               |                 |                   |                       |                      |                       |                         |               |  |  |
|---|--|---------------|-----------------|-------------------|-----------------------|----------------------|-----------------------|-------------------------|---------------|--|--|
| If you are a start-up which has filed declaration in Form-2 under para 5 of DPIIT notification dated 19.02.2019, please furnish the following details of shareholding:- |  |               |                 |                   |                       |                      |                       |                         |               |  |  |
| Details of shareholding as at the end of the previous year  |  |               |                 |                   |                       |                      |                       |                         |               |  |  |
| Name of the shareholder   | Category of shareholder<br>(drop down to be provided-non-resident/ venture capital company/ venture capital fund/ specified company/ any other person) | Type of share | PAN/Aadhaar No. | Date of allotment | Number of shares held | Face value per share | Issue Price per share | Paid up value per share | Share premium |  |  |
|   |  |               |                 |                   |                       |                      |                       |                         |               |  |  |
| Details of share application money pending allotment as at the end of the previous year   |  |               |                 |                   |                       |                      |                       |                         |               |  |  |



| D Details of unlisted equity shares   |                                |                     |                                    |   |   |                                 |  |  |  |                                    |                    |                     |                     |
|---|--------------------------------|---------------------|------------------------------------|---|---|---------------------------------|--|--|--|------------------------------------|--------------------|---------------------|---------------------|
| Name 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 |
|   |                                |                     |                                    |   |   |                                 |  |  |  |                                    |                    |                     |                     |
| E Details of other securities   |                                |                     |                                    |   |   |                                 |  |  |  |                                    |                    |                     |                     |
| Type of securities  | Whether listed or unlisted     | Opening balance     |                                    | Securities acquired during the year                 |   |                                 |  |  | Securities transferred during the year                                   |                                    | Closing balance    |                     |                     |
|   |                                | No. of securities   | Cost of acquisition                | No. of securities                                   | Date of subscription / purchase   | Face value per share            | Issue price of security (in case of fresh issue) | Purchase price per security (in case of purchase from existing holder) | No. of securities  | Sale consideration                 | No. of securities  | Cost of acquisition |                     |
|   |                                |                     |                                    |   |   |                                 |  |  |  |                                    |                    |                     |                     |
| F Details of capital contribution to other entity   |                                |                     |                                    |   |   |                                 |  |  |  |                                    |                    |                     |                     |
| Name of entity  | PAN                            | Opening balance     | Amount contributed during the year | Amount withdrawn during the year                    | Amount of profit/loss/dividend/interest debited or credited during the year | Closing balance                 |  |  |  |                                    |                    |                     |                     |
|   |                                |                     |                                    |   |   |                                 |  |  |  |                                    |                    |                     |                     |
| G Details of Loans and Advances to any other concern (If money lending is not assessee's substantial business ) |                                |                     |                                    |   |   |                                 |  |  |  |                                    |                    |                     |                     |
| Name of the person  | PAN                            | Opening Balance     | Amount received                    | Amount paid   | Interest debited, if any  | Closing balance                 | Rate of interest (%)                             |  |  |                                    |                    |                     |                     |
|   |                                |                     |                                    |   |   |                                 |  |  |  |                                    |                    |                     |                     |
| H Details of motor vehicle, aircraft, yacht or other mode of transport  |                                |                     |                                    |   |   |                                 |  |  |  |                                    |                    |                     |                     |
| Particulars of asset  | Registration number of vehicle | Cost of acquisition | Date of acquisition                | Purpose for which used<br>(dropdown to be provided) |   |                                 |  |  |  |                                    |                    |                     |                     |
|   |                                |                     |                                    |   |   |                                 |  |  |  |                                    |                    |                     |                     |
| I Details of Jewellery, archaeological collections, drawings, paintings, sculptures, any work of art or bullion |                                |                     |                                    |   |   |                                 |  |  |  |                                    |                    |                     |                     |
| Particulars of asset  | Quantity                       | Cost of acquisition | Date of acquisition                | Purpose of use<br>(dropdown to be provided)         |   |                                 |  |  |  |                                    |                    |                     |                     |
|   |                                |                     |                                    |   |   |                                 |  |  |  |                                    |                    |                     |                     |
| J Details of liabilities  |                                |                     |                                    |   |   |                                 |  |  |  |                                    |                    |                     |                     |
| Details of loans, deposits and advances taken from a person other than financial institution                    |                                |                     |                                    |   |   |                                 |  |  |  |                                    |                    |                     |                     |

| Name of the person | PAN | Opening Balance | Amount received | Amount paid | Interest credited, if any | Closing balance | Rate of interest (%) |
|--------------------|-----|-----------------|-----------------|-------------|---------------------------|-----------------|----------------------|
|                    |     |                 |                 |             |                           |                 |                      |
|                    |     |                 |                 |             |                           |                 |                      |
|                    |     |                 |                 |             |                           |                 |                      |

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

**Schedule AL-2 Assets and liabilities as at the end of the year (applicable for start-ups only)**

If you are a start-up which has filed declaration in Form-2 under para 5 of DPIIT notification dated 19.02.2019, please furnish the following information for the period from the date of incorporation upto end of the year:-

| DETAILS OF ASSETS AND LIABILITIES   | A Details of building or land appurtenant there to, or both, being a residential house acquired since incorporation   |  |                                      |  |   |  |  |  |
|---|---|--|--------------------------------------|--|---|--|--|--|
|   | Sl. No.   | Address  | Pin code                             | Date of acquisition                              | Cost of acquisition Rs.   | Purpose for which used (dropdown to be provided)           | Whether transferred on or before the end of the previous year, if Yes date of transfer |  |
|   | (1)   | (2)  | (3)                                  | (4)  | (5)   | (6)  | (7)  |  |
|   | (i)   |  |                                      |  |   |  |  |  |
|   | (ii)  |  |                                      |  |   |  |  |  |
|   | B Details of land or building or both not being a residential house acquired since incorporation                      |  |                                      |  |   |  |  |  |
|   | Sl. No.   | Address  | Pin code                             | Date of acquisition                              | Cost of acquisition Rs.   | Purpose for which used (dropdown to be provided)           | Whether transferred on or before the end of the previous year, if Yes date of transfer |  |
|   | (1)   | (2)  | (3)                                  | (4)  | (5)   | (6)  | (7)  |  |
|   | (i)   |  |                                      |  |   |  |  |  |
|   | C Details of Loans and Advances made since incorporation (If lending of money is not assessee's substantial business) |  |                                      |  |   |  |  |  |
| Name of person  | PAN   | Date on which loans and advances has been made   | Amount of loans and advances         | Amount   | Whether loans and advances has been repaid, if Yes date of such repayment | Closing balance as at the end of the previous year, if any | Rate of interest, if any   |  |
|   |   |  |                                      |  |   |  |  |  |
| D Details of capital contribution made to any other entity since incorporation  |   |  |                                      |  |   |  |  |  |
| Name of entity  | PAN   | Date on which capital contribution has been made | Amount of contribution               | Amount withdrawn, if any                         | Amount of profit/loss/dividend/ interest debited or credited              | Closing balance as at the end of the previous year, if any |  |  |
|   |   |  |                                      |  |   |  |  |  |
| E Details of acquisition of shares and securities   |   |  |                                      |  |   |  |  |  |
| Name of company/entity  | PAN   | Type of shares/securities                        | Number of shares/securities acquired | Cost of acquisition                              | Date of acquisition   | Whether transferred, if Yes date of transfer               | Closing balance as at the end of the previous year, if any                             |  |
|   |   |  |                                      |  |   |  |  |  |
| F Details of motor vehicle, aircraft, yacht or other mode of transport, the actual cost of which exceeds ten lakh rupees acquired since incorporation |   |  |                                      |  |   |  |  |  |
| Particulars of asset  | Registration number of vehicle  | Cost of acquisition                              | Date of acquisition                  | Purpose for which used (dropdown to be provided) | Whether transferred, if Yes date of transfer                              |  |  |  |
|   |   |  |                                      |  |   |  |  |  |
| G Details of Jewellery acquired since incorporation   |   |  |                                      |  |   |  |  |  |

|   | Particulars of asset  | Quantity | Cost of acquisition | Date of acquisition | Purpose for which used<br>(dropdown to be provided) | Whether transferred, if Yes date of transfer | Closing balance as at the end of the previous year, if any |                      |
|---|---|----------|---------------------|---------------------|---|--|--|----------------------|
| H   | Details of archaeological collections, drawings, paintings, sculptures, any work of art or bullion acquired since incorporation |          |                     |                     |   |  |  |                      |
|   | Particulars of asset  | Quantity | Cost of acquisition | Date of acquisition | Purpose for which used<br>(dropdown to be provided) | Whether transferred, if Yes date of transfer | Closing balance as at the end of the previous year, if any |                      |
|   |   |          |                     |                     |   |  |  |                      |
| I   | Details of liabilities  |          |                     |                     |   |  |  |                      |
|   | Details of loans, deposits and advances taken from a person other than financial institution                                    |          |                     |                     |   |  |  |                      |
|   | Name of the person  | PAN      | Opening Balance     | Amount received     | Amount paid   | Interest credited, if any                    | Closing balance  | Rate of interest (%) |
|   |   |          |                     |                     |   |  |  |                      |
|   |   |          |                     |                     |   |  |  |                      |
| <b>NOTE ▶</b> 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)   |  |
|  |         |   |   |  |
| <b>NOTE ▶</b> Please furnish the information above for each GSTIN No. separately |         |   |   |  |

| Schedule FD   |          | Break-up of payments/receipts in Foreign currency (to be filled up by the assessee who is not liable to get accounts audited w/s 44AB) |                 |
|---|----------|--|-----------------|
| Foreign Transaction   | Currency | S. No.   | Amount (in Rs.) |
|   | i        | Payments made during the year on capital account   |                 |
|   | ii       | Payments made during the year on revenue account   |                 |
|   | iii      | Receipts during the year on capital account  |                 |
|   | iv       | Receipts during the year on revenue account  |                 |
| <b>NOTE ▶</b> Please refer to instructions for filling out this schedule. |          |  |                 |

## Part B

| Part B – TI  |    | Computation of total income   |     |
|--------------|----|---|-----|
| TOTAL INCOME | 1  | Income from house property (4 of Schedule-HP) (enter nil if loss)   |     |
|              | 2  | Profits and gains from business or profession   |     |
|              | i  | Profits and gains from business other than speculative business and specified business (A 38 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 take the figure to schedule CFL) | 2ii |

|    |   |  |      |     |    |
|----|---|--|------|-----|----|
|    | iii   | Profits and gains from specified business ( 3(iii) of Table E Schedule BP)(enter nil if loss and take the figure to schedule CFL)  | 2iii |     |    |
|    | iv  | Income chargeable to tax at special rates (3d, 3e, 3f & 4b of Table E of Schedule BP)  | 2iv  |     |    |
|    | v   | Total (2i + 2ii+2iii + 2iv )   | 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)   | 3av  |     |    |
|    | 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)  | 3biv |     |    |
|    | 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 2xvii, 3xvii and 4xvii of Schedule CYLA)                       |  |      |     | 6  |
| 7  | Balance after set off current year losses (5 – 6) (Also total of (ii, iii, v to xv of column 5 of Schedule CYLA+4b+2iv) |  |      |     | 7  |
| 8  | Brought forward losses to be set off against 7 (total of 2xvi, 3xvi and 4xvi of Schedule BFLA)                          |  |      |     | 8  |
| 9  | Gross Total income (7 – 8) (Also total of (i,ii,iv to xiv of column 5 of schedule BFLA+4b+2iv)                          |  |      |     | 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 total of (i, ii, iv, v, viii, xiii, xiv) of column 5 of Schedule 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 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 | Income chargeable to tax at normal rates (13 - 14)                            | 15 |  |
| 16 | Net agricultural income( 2v of Schedule EI)                                   | 16 |  |
| 17 | Losses of current year to be carried forward (total of xviii of Schedule CFL) | 17 |  |
| 18 | Deemed total income under section 115JB (9 of Schedule MAT)                   | 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 115JB (10 of Schedule MAT) | 1a     |  |
|                              |   | b  | Surcharge on (a) above (if applicable)                                      | 1b     |  |
|                              |   | c  | Health and Education Cess @ 4% on (1a+1b) above                             | 1c     |  |
|                              |   | d  | Total Tax Payable u/s 115JB (1a+1b+1c)                                      | 1d     |  |
|                              | 2   | Tax payable on total income  |   |        |  |
|                              |   | a  | Tax at normal rates on 15 of Part B-TI                                      | 2a     |  |
|                              |   | b  | Tax at special rates (total of col. (ii) of Schedule-SI)                    | 2b     |  |
|                              |   | c  | Tax Payable on Total Income (2a + 2b)                                       | 2c     |  |
|                              |   | d  | Surcharge   |        |  |
|                              |   | i  | 25% of 16(ii) of Schedule SI  | 2di    |  |
|                              |   |  |   | 2g(ii) |  |
|                              |   | ii   | On [(2c) – (16(ii) of Schedule SI)]   | 2dii   |  |
|                              |   | iii  | Total (i + ii)  | 2diii  |  |
|                              |   | e  | Health and Education Cess @ 4% on (2c+2diii)                                | 2e     |  |
|                              |   | f  | Gross tax liability (2c+2diii+2e)   | 2f     |  |
|                              | 3   | Gross tax payable (higher of 1d and 2f)  |   | 3      |  |
|                              | 4   | Credit under section 115JAA of tax paid in earlier years (if 2f is more than 1d)<br>(5 of Schedule MATC) |   | 4      |  |
|                              | 5   | Tax payable after credit under section 115JAA [(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   |        |  |

|                     |  |  |                  |                     |  |
|---------------------|--|--|------------------|---------------------|--|
| <b>TAXES PAID</b>   | <b>10</b>  | <b>Taxes Paid</b>  |                  |                     |  |
|                     | a  | Advance Tax (from column 5 of 15A)   | 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              |                     |  |
|                     | <b>11</b>  | Amount payable (9 - 10e) (Enter if 9 is greater than 10e, else enter 0)  |                  |                     | 11   |
|                     | <b>12</b>  | Refund (If 10e is greater than 9) (Refund, if any, will be directly credited into the bank account)  |                  |                     | 12   |
| <b>BANK ACCOUNT</b> | <b>13</b>  | Do you have a bank account in India (Non- Residents claiming refund with no bank account in India may select 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   |  |                  |                     |  |
|                     | <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> <p>Row can be added as required</p> |  |                  |                     |  |
|                     | (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: |                  |                     |  |
|                     | S. No.   | SWIFT Code   | Name of the Bank | Country of Location | IBAN   |
|                     |  |  |                  |                     |  |
|                     | Row can be added as required   |  |                  |                     |  |
|                     | <b>14</b>  | 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                      |                  |                     | <input type="checkbox"/> Yes <input type="checkbox"/> No   |
|                     |  | (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 ]   |                  |                     |  |

|                                    |   |          |                              |                          |             |
|------------------------------------|---|----------|------------------------------|--------------------------|-------------|
| <b>15</b>                          | <b>TAX PAYMENTS</b>   |          |                              |                          |             |
| <b>A</b>                           | Details of payments of Advance Tax and Self-Assessment Tax  |          |                              |                          |             |
| <b>ADVANCE/SELF ASSESSMENT TAX</b> | Sl No   | BSR Code | Date of Deposit (DD/MM/YYYY) | Serial Number of Challan | Amount (Rs) |
|                                    | (1)   | (2)      | (3)                          | (4)                      | (5)         |
|                                    | i   |          |                              |                          |             |
|                                    | ii  |          |                              |                          |             |
|                                    | iii   |          |                              |                          |             |
|                                    | <b>NOTE</b> ▶ 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 or/ 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 any other person as per rule 37BA(2) (if applicable) | Claimed in own hands  | Claimed in the hands of any other person as per rule 37BA(2) (if applicable) | Gross Amount | Head of Income                             |      |                                  |
| (1)  | (2)  | (3)  | (4)   | (5)                                 | (6)     | (7)  | (8)   | (9)   | (10)   | (11)         | (12)                                       | (13) |                                  |
|  |  |  |   |                                     |         | Income   | TDS   |   | Income   | TD S         | PAN/Aadhaar No.                            |      |                                  |
| i  |  |  |   |                                     |         |  |   |   |  |              |  |      |                                  |
| <b>NOTE</b> ▶ Please enter total of column 9 in 10b of Part B- TTI   |  |  |   |                                     |         |  |   |   |  |              |  |      |                                  |

| C   |   |  |   |                                     |            |   |   |                                    |   |     |                                  |  |
|---|---|--|---|-------------------------------------|------------|---|---|------------------------------------|---|-----|----------------------------------|--|
| Details of Tax Collected at Source (TCS) [As per Form 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 of Other Person (if TCS credit related to other person) | Unclaimed TCS brought forward (b/f) |            | TCS of the current financial Year (TCS collected during the 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 |                                  |  |
| i   |   |  |   |                                     |            |   |   |                                    |   |     |                                  |  |
| <b>NOTE</b> ▶ 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 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 → |

|  |   |                                 |  |                                   |
|--|---|---------------------------------|--|-----------------------------------|
| <b>FORM ITR-V</b>  | <b><u>INDIAN INCOME TAX RETURN</u></b><br><b><u>VERIFICATION FORM</u></b>   |                                 |  | Assessment Year<br><b>2023-24</b> |
|  | [Where the data of the Return of Income in Forms SAHAJ (ITR-1), ITR-2, ITR-3, SUGAM (ITR-4), ITR-5, ITR-7 filed but NOT verified electronically]<br><br>(See rule 12) |                                 |  |                                   |
| Name   |   |                                 |  |                                   |
| PAN  |   | Form Number                     |  |                                   |
| Filed u/s  |   | e-Filing Acknowledgement Number |  |                                   |
| VERIFICATION   |   |                                 |  |                                   |
| I, _____ son/ daughter of _____, solemnly declare that to the best of my knowledge and belief, the information given in the return which has been submitted by me vide acknowledgement number is correct and complete and 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 _____ and I am also competent to make this return and verify it. I am holding permanent account number _____.   |   |                                 |  |                                   |
| Signature →  |   |                                 |  |                                   |
| Date of submission   |   | Source IP address               |  |                                   |
| System Generated Barcode/QR Code   |   |                                 |  |                                   |
| Instructions:  |   |                                 |  |                                   |
| 1. Please e- verify the electronically transmitted return data using Aadhaar OTP or Login to e-Filing account through Net-Banking login or EVC generated using Pre-Validated Bank Account/ Demat Account or EVC generated through Bank ATM. Alternately, you may send the duly signed (preferably in blue ink) Form ITR-V to “Centralized Processing Centre, Income Tax Department, Bengaluru 560500”, by SPEED POST ONLY. |   |                                 |  |                                   |
| 2. Form ITR-V shall not be received in any other office of the Income-tax Department or in any other manner.   |   |                                 |  |                                   |

The confirmation of receipt of this Form ITR-V at ITD-CPC will be sent to the e-mail Id registered in the e-Filing account.

3. On successful verification, the return filing acknowledgement can be downloaded from e-Filing portal as a proof of completion of process of filing the return of Income
4. Please sign only in the box provided for signature. Signature anywhere else other than the box provided can render the ITR-V invalid.

“Please note that if the ITR-V is received beyond the time specified, from the date of uploading the data, the date of receipt of ITR-V will be taken as the date of filing of return and all provisions of the Act will apply accordingly.”

| <b><u>INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT</u></b>  |   | Assessment Year                 |  |
|---|---|---------------------------------|--|
| [Where the data of the Return of Income in Form SAHAJ (ITR-1), ITR-2, ITR-3, SUGAM (ITR-4), ITR-5, ITR-6, ITR-7 filed and verified] |   | <b>2023-24</b>                  |  |
| (See rule 12)   |   |                                 |  |
| PAN   |   |                                 |  |
| Name  |   |                                 |  |
| Address   |   |                                 |  |
| Status  |   | Form Number                     |  |
| Filed u/s   |   | e-Filing Acknowledgement Number |  |
| Taxable Income and Tax details  | Current Year business loss, if any                | 1                               |  |
|   | Total Income                                      |                                 |  |
|   | Book Profit under MAT, where applicable           | 2                               |  |
|   | Adjusted Total Income under AMT, where applicable | 3                               |  |
|   | Net tax payable                                   | 4                               |  |
|   | Interest and Fee Payable                          | 5                               |  |
|   | Total tax, interest and Fee payable               | 6                               |  |
|   | Taxes Paid  | 7                               |  |
| (+)Tax Payable /(-)Refundable (6-7)   | 8   |                                 |  |
| Accreted Income & Tax Detail  | Accreted Income as per section 115TD              | 9                               |  |
|   | Additional Tax payable u/s 115TD                  | 10                              |  |
|   | Interest payable u/s 115TE                        | 11                              |  |
|   | Additional Tax and interest payable               | 12                              |  |
|   | Tax and interest paid                             | 13                              |  |
|   | (+)Tax Payable /(-)Refundable (12-13)             | 14                              |  |

|   |
|---|
| Income Tax Return electronically transmitted on <b>DD-MM-YYYY 00:00:00</b> from IP address _____ and verified by _____ having PAN _____ on _____ using * paper ITR-Verification Form /Electronic Verification Code _____ generated through _____ mode |
| System Generated Barcode/QR Code  |

*\*Strike of whichever is not applicable*

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU.**

[Notification No. 04/2023/F.No. 370142/51/2022-TPL]  
RAMAN CHOPRA, Jt. Secy.

**Note :** The principal rules were published vide notification S.O. 969 (E), dated the 26<sup>th</sup> March, 1962 and last amended vide notification GSR 769(E), dated the 7<sup>th</sup> October, 2022.