Income-Tax Rules,1962 (All Amendments & Circulars etc of 2024)

रजिस्ट्री सं. डी.एल.- 33004/99 <u>REGD. No. D. L.-33004/99</u>



सी.जी.-डी.एल.-अ.-09042024-253614 CG-DL-E-09042024-253614

असाधारण EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (ii) PART II—Section 3—Sub-section (ii)

प्राधिकार से प्रकाशित PUBLISHED BY AUTHORITY

सं. 1568]

नई दिल्ली, मंगलवार, अप्रैल 9, 2024/चैत्र 20, 1946 NEW DELHI, TUESDAY, APRIL 9, 2024/CHAITRA 20, 1946

No. 1568]

वित्त मंत्रालय

(राजस्व विभाग)

(केंद्रीय प्रत्यक्ष कर बोर्ड)

अधिसूचना

नई दिल्ली, 9 अप्रैल, 2024

सं. 38/2024

का.आ. 1651(अ).— आयकर नियमावली, 1962 के नियम सं. 5ग और 5घ के साथ पठित आयकर अधिनियम, 1961 (1961 का 43) की धारा 35 की उप-धारा (1) के खंड (ii) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केंद्र सरकार एतदद्वारा आयकर नियमावली, 1962 के नियम सं. 5ग और 5घ के साथ पठित आयकर अधिनियम, 1961 की धारा 35 की उपधारा (1) के खंड (ii) के प्रयोजनार्थ 'वैज्ञानिक अनुसंधान' हेतु 'अनुसंधान संघ' की श्रेणी के तहत 'अमूल रिसर्च एंड डेवलपमेंट एसोसिएशन, आनंद, गुजरात (पैन: AAATA2673H)' को अनुमोदित करती है।

2. यह अधिसूचना निर्धारण वर्षों 2008-09 से 2021-22 तक लागू मानी जाएगी।

[फा. सं. 203/10/2021-आईटीए-II] कास्त्रो जयप्रकाश टी.. अवर सचिव

2474 GI/2024 (1)

व्याख्यात्मक ज्ञापन

- 1. यह अधिसूचना मैसर्स अमूल रिसर्च एंड डेवलपमेंट एसोसिएशन बनाम सीबीडीटी के मामले में रिट याचिका संख्या 2913/2009 में माननीय गुजरात उच्च न्यायालय के दिनांक 04.08.2009 के आदेश और 2012 के एससीए संख्या 9237 दिनांक 16.10.2018 के एक अन्य आदेश के परिणामस्वरूप जारी की गई है।
- 2. यह प्रमाणित किया जाता है कि इस अधिसूचना को भूतलक्षी प्रभाव देने से किसी व्यक्ति पर नकारात्मक प्रभाव नहीं पड़ेगा।

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 9th April, 2024

No. 38/2024

S.O. 1651(E).—In exercise of the powers conferred by clause (ii) of sub-section (1) of section 35 of the Income-tax Act, 1961 (43 of 1961) read with Rules 5C and 5D of the Income-tax Rules, 1962, the Central Government hereby approves 'Amul Research and Development Association, Anand, Gujarat (PAN: AAATA2673H)' under the category of 'Research Association' for research in 'Scientific Research' for the purposes of clause (ii) of sub-section (1) of section 35 of the Income-tax Act, 1961 read with Rules 5C and 5D of the Income-tax Rules, 1962.

2. This Notification shall be deemed to have been applied from Assessment Years (AYs) 2008-09 to 2021-22.

[F. No. 203/10/2021/ITA-II]

CASTRO JAYAPRAKASH. T., Under Secy.

VERMA

Explanatory Memorandum

- 1. This Notification is issued in consequence to Hon'ble Gujarat High Court order dated 04.08.2009 in Writ Petition No.2913/2009 and another order dated 16.10.2018 in SCA No. 9237 of 2012 in case of M/s Amul Research and Development Association vs. CBDT.
- 2. It is certified that no person is being adversely affected by granting retrospective effect to this Notification.

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 24th January, 2024

G.S.R. 64(E).—In exercise of the powers conferred by section 139 read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-

- 1. Short title and commencement.—(1) These rules may be called the Income-tax (First Amendment) Rules, 2024.
 - (2) They shall come into force with effect from the 1st day of April, 2024.
- 2. In the Income-tax Rules, 1962, in Appendix-II, for Form ITR-6, the following Form shall be substituted, namely: —

M		INDIAN INCOME TAX RETURN			Asses	sment	Year		
"FOR	ITR-6	[For Companies other than companies claiming exemption under section 11] (Please see rule 12 of the Income-tax Rules,1962) (Please refer instructions)	2	0	2	4	-	2	5

Part A-0	GEN		GEN	IERA	L																			
	(A1) N	Name																			(A2)	PAN		
	(A3) Is	s there a	any ch	ange i	n the	com	ıpan	y's na	ame?	? If ye	es, j	pleas	se fu	rnish	the o	ld n	am	e			(A4) Corporate Identity Number (CIN) issued by MCA			МСА
7	(A8) F	lat/Doo	or/Bloc	k No		(A	.9) N	ame (of Pr	emis	es/I	Build	ding	/Villa	ge			in	corp	Date o orati M/YY				
IO																			/		1 1			/
PERSONAL INFORMATION	(A10)	Road/S	treet/P	ost O	ffice	(A11) Area/Locality								(A7) Type of company (Tick any one) ☑										
NFC																					(i) Domestic Company			
AL I																					(ii) Fo	reign (Company	
RSON.	(A12)		(A13) State (A14) Pin code/Zip code								If a public company write 6, and if private company write 7 (as													
PE						(A15) Country											defined in section 3 of the Companies Act, 2013)							
	(A16) No. 1	Office I	Phone 1	Numb	er wi	ith STD code/ Mobile (A17) Mobile No. 2							(A18) Email Address-1											
	Email	Addres																						
	(A19) (ai)	1. 31s	date fo st Octo th Nov	ober	Ü	tur	n of	inco	me	[Dro	pd	own	i to i	be pr	ovid	ed]:								
$\mathbf{s}_{\mathbf{r}}$	(A19) (aii)	1 Filed	d u/s (7 ction]		Please	e see	?		R	eturi	ì, Œ	3 920	CD-		ïed r	etur	'n, C] 11	9(2)				39(5)- Revise on of delay, D	
ATI		2 Or f	ïled in	respo	nse to	no	tice ı	1/S		139	(9),		142(1), 🗆	148,		530	7						
FILING STATUS	(b)	Receip	ised/ do pt No a MM/YY	and D						urn													//	_
FD	(c)	section		, ent	er Un	ique	e Nu	mber	/Do	cume	nt	Iden	ıtific	ation								d to in /order,		

	(d)	Residential Status (Tick) ☑ □ Resident □ Non-Resident								
		Have you opted for taxation under section 115BA/115BAA/115BAB? (drop down to be provided in efiling utility)								
		(applicable on Domestic Company) If yes, please furnish the AY in which said option is exercised for the first time along								
	(e)	with date of filing of relevant form (10-IB/ 10-IC/ 10-ID) & acknowledgment number.								
	(6)	If no, whether you are choosing to opt for taxation under section 115BA/115BAB/115BAB this year? (drop down to be								
		provided in efiling utility)								
		Please provide the date of filing of relevant form (10-IB/10-IC/10-ID) & acknowledgment number.								
	(f)	Whether total turnover/ gross receipts in the previous year 2021-2022 exceeds 400 crore rupees? (Yes/No) (applicable fo Domestic Company)	r							
	(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) ☑ ☐ Yes ☐ No								
		In the case of non-resident, is there a Significant Economic Presence (SEP) in India (Tick) o Yes o No								
	(i)	please provide details of								
	(i)	(a) aggregate of payments arising from the transaction or transactions during the previous year as referred in Explanation 2A(a) to Section 9(1)(i);								
	(b) number of users in India as referred in Explanation 2A(b) to Section 9(1)(i).									
	(j)	Whether assessee is required to seek registration under any law for the time being in force relating to companies? If yes, please provide details.								
		Act under which registration required								
		Date of Registration (DD/MM/YYYY) Registration Number	_							
		Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards	_							
	(k)									
	Whether assessee has a unit located in an International Financial Services Centre and derives income solely in conv									
	(l)	foreign exchange?								
F	()	(Tick)								
L	(m)	Whether the assessee company is under liquidation (Tick)	_							
	(n)	Whether you are an FII / FPI? Yes/No If yes, please provide SEBI Regn. No. Whether the company is a producer company as defined in Sec.581A of Companies Act. 1956?	_							
	(0)	Whether the company is a producer company as defined in Sec.581A of Companies Act, 1956? ☐ Yes ☐ No								
	(p)	Whether this return is being filed by a representative assessee? (Tick) ☑ ☐ Yes ☐ No If yes, please furnish following information -								
		(1) Name of the representative assessee	_							
		(2) Capacity of the Representative (drop down to be provided)	_							
		(3) Address of the representative assessee	_							
		(4) Permanent Account Number (PAN)/Aadhaar No. of the representative assessee	_							
	(q)	Whether you are recognised as start up by DPHT	_							
L	(4)	1 If yes, please provide start up recognition number allotted by the DPIIT	_							
		2 Whether certificate from inter-ministerial board for certification is received?	_							
		3 If yes provide the certification number	_							
		Whather declaration in Form-2 in accordance with para 5 of DPHT notification dated	_							
		4 Whether declaration in Former in accordance with para 3 of DTTT notification dated 19/02/2019 has been filed before filing of the return?								
		5 If yes, provide date of filing Form-2								
L	(r)	Legal Entity Identifier (LEI) details (mandatory if refund is 50 Crores or more)								
		LEI Number Valid upto date								
	(s)	Whether you are recognised as MSME? □ Yes □ No								
		If yes, please provide registration number allotted as per the MSMED Act, 2006	_							
	(a1)	Whether liable to maintain accounts as per section 44AA? (Tick) ☑ ☐ Yes ☐ No								
_	(a2)	Whether assessee is declaring income only under section 44AE/ 44B/ 44BB/ 44BBA/ 44BBB/44D? (<i>Tick</i>) ☑ ☐ Ye ☐ No	S							
F		If No, whether during the year total sales/turnover/gross receipts of business is more than 1 Crore Rupees but does not	_							
1	(a2i)	exceed 10 Crore Rupees?								
INEODM ATION		Tick) ☑ ☐ Yes ☐ No, turnover does not exceed 1 crore ☐ No, turnover exceeds 10 crores								

	(a2ii)	If (a2i) is Yes, or on capital addess not exceed (Tick) ☑ □	ccount such a d five per cen	s capital cont	ribution, loa									
	(a2iii)	If (a2i) is Yes, such as asset a exceed five per (Tick) ☑ □	cquisition, recent of the sa	payment of le										
	(b)	Whether liable a2i exceeds IN			,	,	□ Yes		No	(Note	to Systen	ns: For cases	where	
		If Yes is selecte	ed at (b), men	tion by virtue	of which of	the follow	ing cond	itions:						
	(bi)	Sales, turnover	or gross rec	eipts exceeds t	the limits sp	ecified un	ler sectio	n 44AB	(Tie	ck) ☑				
	(bii)	Assessee falling						(Tick)	Ø					
	(biii)	Assessee falling		out not offerin	ig income or	presump	tive basis	(Tic	k) 🗹					
	(biv)	Others (Tick)												
	(c)	If (b) is Yes, w	the following	information	below			(Tick) 🗹	1 0	Yes		No		
		· ·		nishing of au		DD/MM/	YYYY)							
		\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \												
		(3) Membership No. of the auditor												
		(4) Name of the auditor (proprietorship/ firm) (5) Proprietorship/firm registration number												
		<u> </u>												
-		<u> </u>		ımber (PAN/A	Aadhaar No.	of the a	uditor (pi	oprieto	rship/	firm)				
		(7) Date of au												
		(8) Acknowledgement Number of the Audit Report												
	(12)	(9) UDIN Are you liable for Audit u/s 92E? No												
	(di)	If (di) is Vas whether the												
	(dii)	` ' '	ive been	□ Yes		No		f furnis ? DD/M			Acknov	vledgement N	umber	
	(diii)	If liable to furplease provide					t, mentio	n wheth	er hav	e you f	furnished	l such report	. If yes,	
			Sl. No.		Section	Code	Date (l	DD/MN	1/YY	YY)	Acknow	ledgement N	umber	
	(e)	Mention the A	ct, section an	d date of furn	ishing the au	ıdit repor	t under a	ny Act o	ther th	an the	Income-	tax Act		
		Act and sec	ction (DI	D/MM/YY)		Act a	nd section	!			(DD/MM/YY)		
	(a)	Nature of com other)						compa	ny, sel	lect 3 if	f both, s	elect 4 if any		
	(b)	If subsidiary co	ompany, men	tion the detail	ls of the Hol	ding Com	pany				-			
HOLDING STATUS		PAN	Name o	of Holding Co	mpany	Ad	dress of H	lolding (Compa	ıny	Per	rcentage of Si held	hares	
S U														
Ď	(c)	If holding com	 nanv. mentio	n the details o	f the subsidi	 iarv comp	anies							
10I	(6)										Per	rcentage of S	hares	
#		PAN	Name of	Subsidiary C	ompany	Add	ress of Su	bsidiary	/ Comp	oany		held		
7	(a)	In case of amal	gamating co	npany, menti	on the detail	s of amalg	gamated c	ompany	7					
BUSINESS ORGANISATION		PAN		malgamated ipany	Ac	Address of Amalgamated Company Date of Amalgamation								
SUSI AN			-											
I ORC	(b)	In case of amal	gamated ser	many mantia	n the details	of amala	mating	omport	7					
	(n)	in case of ailia	gamateu com	грану, шенио	n the details	o or amang	amaning C	ompany	·					

		PAN		Amalgamating ompany	Ad	ldress o	f Amalgam:	ating Company		Date of A	malgar	mation
	(c)	In case of deme	erged comp	any, mention the	e details of	resultin	g company					
		PAN		of Resulting ompany		Address	s of Resultin	ng Company		Date of	Deme	rger
	(d)	In case of resul	ting compa	ny, mention the	details of d	emerge	d company					
		PAN		of Demerged ompany		Address	of Demerg	ed Company		Date of	Deme	rger
		ılars of Managin e details of eligib				rincipa	l officer(s) v	who have held the	e office	during the p	reviou	is year
KEY PERSONS	S.No.	Name	•	Designation	ion Residential PAN/Aadh Address No.					Director Ide Number (DI MCA, in case	N) issu	ed by
Y PE												
KE												
RS		ılars of persons us year	who were	beneficial owne	rs of share	s holdin	g not less	than 10% of the	voting	power at an	ny tim	e of the
SHAREHOLDERS INFORMATION	S.No.	•	Name	and Address			Percent	age of shares held	ı	PAN (if	allotte	d)
HO SMA												
ARE FOI												
SH												
		of unlisted com holding not less						te beneficial own year	ers, dir	ectly or indi	rectly,	of
	S.No.	Name	;	Ad	ldress		Percent	age of shares held	eld PAN/Aadha allotte			o. (if
-												
TION												
/A/I	In case	of Foreign com	pany, pleas	e furnish the det	tails of imm	ediate p	parent comp	pany.				
OWNERSHIP INFORMA	S.No	Name		Address		1	untry of sidence	PAN (if allotted)	iden	Caxpayer's re number or ar tification nur the country o	ny unio mber a	que illotted
SSH												
NE												
00	In case	of foreign comp	oany, please	furnish the deta	ails of ultin	ate par	ent compar	ny .				
	S.No	Name		Address			untry of sidence	PAN (if allotted)	iden	Caxpayer's re number or ar tification nur the country o	iy unio mber a	que illotted
D ,		of company								(Tick)	Ø	
OF AN IESS	1	Whether a pub	lic sector co	ompany as defin	ed in sectio	n 2(36A) of the Inc	ome-tax Act		□Yes		No
IRE INY ISIN	2	Whether a com	pany owne	d by the Reserve	e Bank of I	ndia			ם ו	□Yes		No
NATURE OF COMPANY AND ITS BUSINESS	3		together) b	y the Governme		of India percent of the shares are held (wheth ne Reserve Bank of India or a				□Yes	0	No

	Whether a banking company as defined in clause (c) of se degulation Act,1949	ction 5 of the Banking	□ Yes	□ No	
	Vhether a scheduled Bank being a bank included in the Steserve Bank of India Act	Second Schedule to the	□ Yes	□ No	
6 (e	Whether a company registered with Insurance Regulator established under sub-section (1) of section 3 of the Insurbevelopment Authority Act, 1999)		□ Yes	□ No	
7 W	Vhether a company being a non-banking Financial Instit	☐ Yes	□ No		
8	Whether the company is unlisted? f yes, please ensure to fill up the Schedule SH-1 and Sche	edule AL-1	□ Yes	□ No	
	f business or profession, if more than one business or prelaring income under section 44AE	rofession indicate the three main	n activities/ produ	icts (Other tha	ın
S.No.	Code [Please see instruction No.7(i)]	Desc	ription		
(i)					
(ii)					
(iii)					

			I	
Part A-I			BALANCE SHEET AS ON 31 ST DAY OF MARCH, 2024 OR AS ON THE DATE O	F AMALGAMATION
I	Equ		Liabilities	
	1		holder's fund	
		A	Share capital	
			i Authorised Ai	
			ii Issued, Subscribed and fully Paid up Aii	
			iii Subscribed but not fully paid Aiii	
		_	iv Total (Aii + Aiii)	Aiv
		В	Reserves and Surplus	_
			i Capital Reserve Bi	_
			ii Capital Redemption Reserve Bii	
			iii Securities Premium Reserve Biii	
			iv Debenture Redemption Reserve Biv	_
			v Revaluation Reserve By	
			vi Share options outstanding amount Bvi	
			vii Other reserve (specify nature and amount)	
			a viia	
			b viib	
		ł	c Total (viia + viib) Bvii	
			viii Surplus i.e. Balance in profit and loss account (Debit balance to be shown as -ve figure) Bviii	
EQUITY AND LIABILITIES			ix Total (Bi + Bii + Biii + Biv + Bv + Bvi + Bvii + Bviii) (Debit balance to be shown as -ve	Bix
		С	Money received against share warrants	1C
l Ĕ		D	Total Shareholder's fund (Aiv + Bix + 1C)	1D
N E	2		application money pending allotment	ID
		i	Pending for less than one year i	_
\mathbf{z}		ii	Pending for more than one year ii	
\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \		iii	Total (i + ii)	2
T (3		current liabilities	
5		Α	Long-term borrowings	
EC			i Bonds/ debentures	
		İ	a Foreign currency ia	
1		İ	b Rupee ib	
			c Total (ia + ib)	ic
			ii Term loans	
			a Foreign currency iia	
			b Rupee loans	
			1 From Banks b1	
			2 From others b2	
			3 Total (b1 + b2) b3	
			c Total Term loans (iia + b3)	iic
			iii Deferred payment liabilities	iii
			iv Deposits from related parties (see instructions)	iv
			v Other deposits	v
			vi Loans and advances from related parties (see instructions)	vi
			vii Other loans and advances	vii
			viii Long term maturities of finance lease obligations	viii
		<u> </u>	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	

[भाग II—खण्ड 3(i)] भारत का राजपत्र : असाधारण 105

1	1 1		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	47
			iii	Total (i + ii)		3D
	4	Curre	nt liabi	Non-current liabilities (3A + 3B + 3C + 3D)		3E
	-	A		term borrowings		_
			Short			
			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 e Total Loans repayable on demand (ia + ib + ic + id)	id	ie
			ii	Deposits from related parties (see instructions)		ii
				Loans and advances from related parties (see instructions)		iii
			iv	Other loans and advances		iv
				Other deposits		v
				Total Short-term borrowings (ie + ii + iii + iv + v)		4A
		В		payables		
			i ii	Outstanding for more than 1 year Others	i i ii i	_
				Total Trade payables (i + ii)	11	4B
		С		current liabilities		
			i	Current maturities of long-term debt	i	
			ii	Current maturities of finance lease obligations	ii	
				Interest accrued but not due on borrowings	iii	_
				Interest accrued and due on borrowings Income received in advance	iv	_
			vi	Unpaid dividends	v vi	_
				Application money received for allotment of securities and due		
			vii 	for refund and interest accrued	vii	
			viii ix	Unpaid matured deposits and interest accrued thereon Unpaid matured debentures and interest accrued thereon	viii ix	_
				Other payables	X	_
				Total Other current liabilities (i + ii + iii + iv + v + vi + vii + viii -		4C
		D		term provisions		
				Provision for employee benefit	i	_
				Provision for Income-tax Proposed Dividend	ii iii	_
			iv	Tax on dividend	iv	_
			v	Other	v	_
			vi	Total Short-term provisions (i + ii +iii + iv + v)		4D
		E		Current liabilities (4A + 4B + 4C + 4D)		4E
11			ty and l	iabilities (1D + 2 + 3E + 4E)		I
II	ASS 1		urrent	assets		
	•	A	Fixed			
				Tangible assets		
			i	a Gross block	ia	
				b Depreciation	ib	
				c Impairment losses	ic	
				d Net block (ia – ib - ic)	id	
			ii	Intangible assets		
				a Gross block	iia	_
				b Amortization	iib	
				c Impairment losses d Net block (iia – iib - iic)	iic iid	
			iii	Capital work-in-progress	iii	
			iv	Intangible assets under development	iv	
			v	Total Fixed assets (id + iid + iii + iv)		Av
		В		urrent investments		
			i	Investment in property	i	
			ii	Investments in Equity instruments	l iia	
				a Listed equities b Unlisted equities	iia iib	
				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 Investments in Mutual funds	v vi	
	•	ŀ		Investments in Partnership firms	vii	
	Ì		viii	Others Investments	viii	
			ix	Total Non-current investments (i + iic + iii + iv + v + vi + vii + vii	ii)	Bix
				red tax assets (Net)		C
	-	D	Long-	term loans and advances Capital advances	i	
	·	•	ii	Security deposits	ii	
			iii	Loans and advances to related parties (see instructions)	iii	
			iv	Other Loans and advances	iv	
	ŀ		vi	Total Long-term loans and advances (i + ii + iii + iv) Long-term loans and advances included in Dv which is		Dv
		ŀ	**	a for the purpose of business or profession	via	
	İ			b not for the purpose of business or profession	vib	
				given to shareholder, being the beneficial owner of share,	1.1	
				c 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	<u> </u>	
			i	Long-term trade receivables		
	ļ			a Secured, considered good	ia	
				b Unsecured, considered good c Doubtful	ib ic	
				d Total Other non-current assets (ia + ib + ic)	id	
			ii	Others	ii	
			iii	Total (id + ii)		Eiii
				Non-current assets included in Eiii which is due from shareholder, being the beneficial owner of share, or from any		
			iv	concern or on behalf/ benefit of such shareholder as per section	iv	
				2(22)(e) of I.T. Act		
_				Non-current assets (Av + Bix + C + Dv + Eiii)		1F
2	2 C	A	Curre	ts nt investments		
		11	i	Investment in Equity instruments		
		Ī		a Listed equities	ia	
				b Unlisted equities	ib	
	ŀ	-	ii	c Total (ia + ib) Investment in Preference shares	ic ii	
	•	ŀ	iii	Investment in reference shares Investment in government or trust securities	iii	
	Ì	İ	iv	Investment in debentures or bonds	iv	
			v	Investment in Mutual funds	v	
	ı		vi	Investment in partnership firms	vi	
		ŀ	vii viii	Other investment Total Current investments (ic + ii + iii + iv + v + vi + vii)	vii	Aviii
		В	Invent	· · · · · · · · · · · · · · · · · · ·		TVIII
			i	Raw materials	i	
		-	ii	Work-in-progress Finished goods	ii iii	
			iii iv	Stock-in-trade (in respect of goods acquired for trading)	iv	
			V	Stores and spares	V	
			vi	Loose tools	vi	
		-		Others	vii	n
	\vdash	С		Total Inventories (i + ii + iii + iv + v + vi + vii) receivables		Bviii
	+		i	Outstanding for more than 6 months	i	
			ii	Others	ii	
	_	D		Total Trade receivables (i + ii + iii)		Ciii
	\vdash	D	Cash a	and cash equivalents Balances with Banks	i	
			ii	Cheques, drafts in hand	ii	
				Cash in hand	iii	
			iv	Others	iv	D
	-	E	V Short-	Total Cash and cash equivalents (i + ii + iii + iv) term loans and advances		Dv
	\vdash	E.	i i	Loans and advances Loans and advances to related parties (see instructions)	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	ive	
				a for the purpose of business or profession b not for the purpose of business or profession	iva ivb	
<u> </u>				- 1 me barbose or garmens or brotession	~	

		(given to a shareholder, being the beneficial owner of share, or to any concern or on behalf/ benefit of such ivc shareholder as per section 2(22)(e) of I.T. Act		
	F	Other cu	rrent assets	F	
	G	Total Cu	rrent assets (Aviii + Bviii + Ciii + Dv + Eiii + F)	2G	
Tota	ıl Asset	s (1F + 2G		II	

BALANCE SHEET AS ON 31ST DAY OF MARCH, 2024 OR AS ON THE DATE OF BUSINESS Part A-BS - Ind 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 **Equity and Liabilities** 1 Equity A Equity share capital Authorised Ai Issued, Subscribed and fully paid up Aii Subscribed but not fully paid Aiii iii Total (Aii + Aiii) Aiv Other Equity Other Reserves i ia **Capital Redemption Reserve Debenture Redemption Reserve** c **Share Options Outstanding account** ic d Other (specify nature and amount) id Total other reserves (ia + ib + ic + id) Retained earnings (Debit balance of statement of P&L to ii be shown as -ve figure) Total (Bie + ii) (Debit balance to be shown as -ve figure) Biii Total Equity (Aiv + Biii) 1C Liabilities Non-current liabilities **Financial Liabilities** Borrowings Bonds or debentures Foreign currency 2 Rupee a2 3 Total (1+2)a3 Term loans Foreign currency b1 2 Rupee loans From Banks i ii From other parties ii iii Total (i + ii) b2 Total Term loans (b1 + b2) b3 Deferred payment liabilities c c d **Deposits** d Loans from related parties (see instructions) e Long term maturities of finance lease obligations f Liability component of compound financial instruments g g h Other loans h i Total borrowings (a3 + b3 + c + d + e + f + g + h)Trade Payables j

II	Pros	isions	financial liabilities (Other than those specified in II u		,					
	a		sion for employee benefits	a		\dashv				
	b		rs (specify nature)	b		\dashv				
			Provisions	D		IIc	Τ			
ш	C	l				III				
			ax liabilities (net)			111				
IV			current liabilities			-				
	a	Adva	rs (specify nature)	a b		-				
	b			***	T					
	С		Other non-current liabilities			IVc				
			ent Liabilities (Ii + Ij + Ik + IIc + III + IVc)			2A				
В			bilities			4				
I		inancial Liabilities								
	i		wings			_				
			oans repayable on demand	, , , , , , , , , , , , , , , , , , ,						
			From Banks	1						
			From Other parties	2						
			Total Loans repayable on demand (1 + 2)	3						
		b L	oans from related parties	b		_				
		\vdash	eposits	с		_				
		d O	ther loans (specify nature)	d						
		Total	Borrowings $(a3 + b + c + d)$			Ii				
	ii Trade payables									
	iii Other financial liabilities									
		a C	urrent maturities of long-term debt	a						
		b C	urrent maturities of finance lease obligations	b						
		c In	terest accrued	c						
			npaid dividends	d						
			pplication money received for allotment of securities the extent refundable and interest accrued thereon	e						
		f U	npaid matured deposits and interest accrued ereon	f						
			npaid matured debentures and interest accrued ereon	g						
		h O	thers (specify nature)	h						
		i To	otal Other financial liabilities (a + b +c +d +e +f +g+ h	1)		Iiii				
	iv	Total	Financial Liabilities (Ii + Iii + Iiii)			Iiv				
II	Othe	er Curi	rent liabilities							
		a R	evenue received in advance	a						
		b O	ther advances (specify nature)	b						
		c O	thers (specify nature)	c						
		d To	otal Other current liabilities (a + b+ c)			IId				
Ш	Prov	isions								
		a Pı	rovision for employee benefits	a						
		b O	thers (specify nature)	b						
		c To	otal provisions (a + b)	•		IIIc				
IV	Curi	rent Ta	x Liabilities (Net)			IV				
			abilities (Iiv + IId + IIIc+ IV)			2B				

ASSE'	TS			
1 N	on-cur	rent assets		
A	A Pro	perty, Plant and Equipment		
	a	Gross block	a	
	b	Depreciation	b	
	c	Impairment losses	c	
	d	Net block (a – b - c)	·	Ad
I	B Caj	oital work-in-progress		В
	C Inv	estment Property		
	a	Gross block	a	
	b	Depreciation	b	
	c	Impairment losses	c	
	d	Net block (a – b - c)	1	Cd
I	D Goo	odwill		
	a	Gross block	a	
	b	Impairment losses	b	
	c	Net block (a – b)		Dc
	_	er Intangible Assets		
	a	Gross block	a	
	b	Amortisation	b	
	c	Impairment losses	c	
	d	Net block (a – b - c)		Ed
	_	angible assets under development		F
 	_	logical assets other than bearer plants		
	a	Gross block	a	
	b	Impairment losses	b	
	c	Net block (a – b)		Gc
	_	ancial Assets		90
-	I	Investments		
	i			
	-	a Listed equities	ia	
			ib	
			10	
	 	C Total (ia + ib)		ic
	ii	Investments in Covernment or trust securities	ii	
	iii	Investments in Departure or hands	iii	
	iv	Investments in Debenture or bonds	iv	
	v	Investments in Mutual funds	v	
	vi	Investments in Partnership firms	vi	
	+	Others Investments (specify nature)	vii	
	viii	` `	+ vii)	HI
	II	Trade Receivables	<u> </u>	
		a Secured, considered good	a	
		b Unsecured, considered good	b	
		c Doubtful	с	
		d Total Trade receivables		ни
	III	Loans		
		i Security deposits	i	

		ii l	Loans to related parties (see instructions)	ii		
		iii (Other loans (specify nature)	iii		
		iv 7	Total Loans (i + ii + iii)			HIII
		v l	Loans included in HIII above which is-			
			for the purpose of business or profession	va		
			not for the purpose of business or profession	vb		
		,	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	vc		
	IV	Othe	er Financial Assets			
			Bank Deposits with more than 12 months maturity	i		
		ĺ	ii Others	ii		
			ii Total of Other Financial Assets (i + ii)			HIV
I	Defe	erred Ta	ax Assets (Net)			I
J	Oth	er non-	current Assets			
	i	Capita	ll Advances	i		
	ii	Advan	ces other than capital advances	ii		
	iii	Other	s (specify nature)	iii		
	iv		non-current assets (i + ii + iii)			J
	v	sharel any co	urrent assets included in J above which is due from solder, being the beneficial owner of share, or from neern or on behalf/ benefit of such shareholder as etion 2(22)(e) of I.T. Act	v		
To	otal No	n-curre	nt assets (Ad + B + Cd + Dc + Ed + F + Gc + HI + HI	II + HIII	I + HIV + I + J)	1
2 Cı	urrent :	assets				
A	A Inv	entorie	S			
	i		materials	i		
	ii	Wor	k-in-progress	ii		
	iii		shed goods	iii		
	iv	trad		iv		_
	v	_	es and spares	v		
	vi	Loos	se tools	vi		
	vi	_		vii		
	vii	ii Tota	ll Inventories (i + ii + iii + iv + v + vi + vii)			2A
I	B Fin	ancial A	Assets			
]	+	estmen				
	i		ment in Equity instruments			
		-	Listed equities	ia		
			Unlisted equities	ib		
		<u> </u>	Total (ia + ib)	ic		
	ii		ment in Preference shares	ii		
	iii	l .	ment in government or trust securities	iii		
	iv	Invest	ment in debentures or bonds	iv		
	v		ment in Mutual funds	v		
	vi		ment in partnership firms	vi		
	vii	Other	Investments	vii		
	vii i	Total	Current investments (ic + ii + iii + iv + $v + vi + vii$)			I

		6 1 1 1	T . I	
	i	Secured, considered good	i	
	ii	Unsecured, considered good	ii	
	iii	Doubtful	iii	
	iv	Total Trade receivables (i + ii + iii)		II
Ш	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)		Ш
IV	Bank	Balances other than III above		IV
V	Loan	s		
	i	Security Deposits	i	
	ii	Loans to related parties (see instructions)	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	
		given to a shareholder, being the beneficial owner c of share, or to any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act	vc	
VI	Othe	r Financial Assets		VI
Tota	l Finai	ncial Assets (I + II + III + IV + V + VI)		2B
C	Curr	ent Tax Assets (Net)		2C
D	Othe	r current assets		
	i	Advances other than capital advances	i	
	ii	Others (specify nature)	ii	
	iii	Total		2D
Tota	l Curr	ent assets (2A + 2B + 2C + 2D)	2	
al Ass	sets (1	+ 2)		II

Mai	t A- nufac		Manufacturing Account for the financial ymaintained, otherwise fill items 61 to 62 as ap		l items 1 to 3 in a case w	here regi	ular books of account are
	1	Deb	oits 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	
		В	Purchases (net of refunds and duty or tax, if any)			В	
		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	Clo	sing 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 2023-24 (fill items 4 to 12 in a case where regular books of **Trading** account are maintained, otherwise fill items 61 to 62 as applicable) Account Revenue from operations Sales/ Gross receipts of business (net of returns and refunds and duty or tax, if i Sale of goods i ii ii Sale of services Other operating revenues (specify nature iii and amount) iiia a b iiib CREDITS TO TRADING ACCOUNT c Total (iiia + iiib) iiic Total (i + ii + iiic) Aiv В **Gross receipts from Profession** Duties, taxes and cess received or receivable in respect of goods and services \mathbf{C} sold or supplied i Union Excise duties i Service tax ii ii iii VAT/ Sales tax iii Central Goods & Service Tax (CGST) iv iv State Goods & Services Tax (SGST) v **Integrated Goods & Services Tax (IGST)** vi **Union Territory Goods & Services Tax** vii vii (UTGST) viii Any other duty, tax and cess viii ix | Total (i + ii + iii + iv +v+ vi+vii+viii) Cix 4D Total Revenue from operations (Aiv + B +Cix) 5 Closing Stock of Finished Goods 6 6 Total of credits to Trading Account (4D + 5) 7 **Opening Stock of Finished Goods** 7 8 Purchases (net of refunds and duty or tax, if any) Direct Expenses (9i + 9ii + 9iii) 9 Carriage inward i ii Power and fuel ii DEBITS TO TRADING ACCOUNT Other direct expenses iii Note: Row can be added as per the nature of iii **Direct Expenses** Duties and taxes, paid or payable, in respect of goods and services purchased **Custom duty** 10i i 10ii ii Counter veiling duty iii | Special additional duty 10iii Union excise duty 10iv iv 10v v Service tax vi VAT/ Sales tax 10vi vii Central Goods & Service Tax (CGST) 10vii viii State Goods & Services Tax (SGST) 10viii ix Integrated Goods & Services Tax (IGST) 10ix

	X	Union Territory Goods & Services Tax (UTGST)	10x			
	xi	i Any other tax, paid or payable	10xi			
	X	ii Total (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10v	rii + 10vi	ii + 10ix + 10x + 10xi	10xii	
11	1 C	ost of goods produced – Transferred from Manufac	turing A	Account	11	
12		ross Profit from Business/Profession - transferred (8-9-10xii-11)	o Profit	and Loss account (6-	12	
12	2a Tu	urnover from Intraday Trading			12a	
12	2b In	come from Intraday Trading - transferred to Profi	t and Lo	ess account	12b	

		1	• •				
		D 0	Profit and Loss Account for the financial y	ear 20)23-24 (fill items 13 to 0	50 in a c	case where
Pa	rt A	-P& I	regular books of account are maintained, otherwi				
	13	Gross	s profit transferred from Trading Account (12+12b)	<i>J</i>		13	
1	14		rincome				
1		i	Rent	i		-	
Ţ		ii	Commission	ii			
		iii	Dividend income	iii		-	
C		iv	Interest income	iv		-	
AC		v	Profit on sale of fixed assets	v		-	
SS			Profit on sale of investment being securities chargeable to			-	
19		vi	Securities Transaction Tax (STT)	vi			
Ę		vii	Profit on sale of other investment	vii			
A			Gain (loss) on account of foreign exchange fluctuation u/s				
II.		viii	43AA	viii			
			Profit on conversion of inventory into capital asset u/s				
PF		:	28(via)	ix			
0		ix	(Fair Market Value of inventory as on the date of	IX			
ST			conversion)				
		X	Agricultural income	X			
CREDITS TO PROFIT AND LOSS ACCOUNT		xi	Any other income (specify nature and amount)				
CF			A	xia			
			В	xib			
			C Total (xia + xib)	xic			
			Total of other income $(i + ii + iii + iv + v + vi + vii + viii + ix)$	+x+x	ic)	14xii	
	15		of credits to profit and loss account (13+14xii)			15	
F	16		ht outward			16	
ACCOUNT	17		umption of stores and spare parts			17	
$ \Sigma $	18		r and fuel			18	
	19	Rents				19	
SS	20		irs to building			20	
19			irs to machinery			21	
Ę	22		pensation to employees			_	
A		i	Salaries and wages	22i			
EI		ii	Bonus	22ii			
ĭŽ		iii	Reimbursement of medical expenses	22iii			
0 F		iv	Leave encashment	22iv			
S		V	Leave travel benefits	22v			
		vi	Contribution to approved superannuation fund	22vi			
DEBITS TO PROFI AND LOSS		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	22x			
			expenditure has been incurred			22 :	
		xi	Total compensation to employees (total of 22i to 22x)	<u> </u>		22xi	
		xiia	Whether any compensation, included in 22xi, paid to non-	xiia	Yes / No		
		::1-	residents				
	22	xiib	If Yes, amount paid to non-residents	xiib		-	
	23		rance Medical Ingurance	22:		-	
		i ii	Medical Insurance	23i 23ii		-	
		iii	Life Insurance			-	
		iv	Keyman's Insurance Other Insurance including factory, office, car, goods, etc.	23iii 23iv			
		v	Total expenditure on insurance (23i + 23ii + 23iii + 23iv)	23IV		23v	
ш			1 otal expenditure on mode ance (251 ± 2511 ± 25111 ± 25117)			43 V	

_																	
24				welf	fare ex	penses										24	
25	Enter	tainme	nt													25	
	Hospi															26	
27		erence														27	
28				ludi	ng pul	blicity (other	tha	an adve	rtiseme	nt)					28	
29		rtiseme	nt													29	
30	Com	nission															
	i									esident	li	i					
				com	pany	or a for	eign (com	ıpany								
	ii	To ot									i	i					l .
24	iii		(i + ii)													30iii	
31	Roya									•••							
	i	1				paid in 1				esident	i	i					
	••			com	pany	or a for	eign (com	ıpany		i	.					
	ii iii	To ot	ners (i + ii)								1	1				21:::	I
32				-14	C	s / Fee f	Pa 4 a .	. 1								31iii	
32	Proie					paid in l						1					
	i					or a for				esident	i	i					
	ii	To ot		COIII	рапу	01 a 101	eigii (OII	ірапу		i	:					
	iii		(i + ii)								1	1				32iii	
33		, board		Ha	laina											33	
						on fore	ign t	raw	elina							34	
		gn trav				011 101 (agn ti	av	cung							35	
		gn trav eyance			1363											36	
		hone ex														37	
38		t House														38	
39		expens		,,,												39	
40		al cele		exn	enses											40	
41		arship	or action	САР	CHSCS											41	
42	Gift	шэтр														42	
43	Dona	tion														43	
44			xes, pai	id or	pava	ble to G	overn	ıme	ent or a	nv local	body	v (exclı	uding t	axes on	income)		
	i	Union				010 00 0	0,011		one or u	III IOCUI	44i	CACH	ruing t	unes on	<u> теоте</u>		
	ii	Servic		uuty							44ii	1					
		VAT/		X							44iii	1					
	iv	Cess	34105 00								44iv						
	v		Goods	& Se	rvice T	Tax (CGS	ST)				44v						
	vi	State G	oods &	Servi	ices Ta	x (SGST)				44vi						
	vii					es Tax (44vii						
	viii					Services			GST)		4viii						
	ix	Any of	her rat	e, ta	x, dut	y or ces	s incl	ST	T and	CTT -	44ix						
												v + 44v	+ 44vi	+ 44vii	+ 44viii	4.4	
	X	+44ix)														44x	
45	Audi	t fee														45	
46	Other	expen	ses (spe	cify n	ature o	ınd amoı	int)			-				-	-		
	i											i					
	ii											ii					
	iii	Total (i + ii)													46iii	
47							the pe	erso	n, if avo	ailable, fa	or wh	om Bad	Debt fo	or amoun	t of Rs. 1		
••		r more i	claime	d and	amou	nt)	, ,		1		-		ı				
	(i1)		\perp				\sqcup					47i(1)					
	(i2)		\perp									47ii(2)					
	(i3)				لـــل							47i(3)					
						required	i) Tot	al				47i					
			+47i(2)					F	A 357/A								
	ii									lhaar No	0.	47ii					
		is not a				name a	ind co	om	plete ac	idress)				1	1		
	0.37		Flat / Door/		me of emises/	Road/ Street/	Area/		Town/				PIN	ZIP	1.		
	S.No.	Name	Block	Bu	ilding/	Post	Local	- 1	City/ District	State	Cour	ntry	Code	Code	Amount		
			No	Vil	llage	Office			District		1			1			
	1		<u> </u>			<u> </u>				<u> </u>				1	1		
						equired D					-	4=	1				
	iii					an Rs. 1)				47iii				4	
1	iv	[Total]	⊰ad De	ht (4	7i + 4'	7ii + 47i	ii))									47iv	İ

	48	Prov	ision for bad a	nd doubtful debt	ts					48	
	49	Othe	r provisions							49	
	50				and taxes [15 — (1 16iii + 47iv + 48 +		+23v + 24	1 to 29 +	30iii +	50	
	51	Inter	est								
			Paid outside	India, or paid in	India to a non-re	sident					
		i		company or a foi			i				
		ii	To others				ii				
		iii	Total (i + ii)							51iii	
	52		eciation and a	mortization						52	
	53	_		xes (50 – 51iii – 5	52)					53	
SO	54		ision for curre		32)					54	
Z	55		ision for Defer							55	
LIC										56	
IA	56 57		t after tax (53		·					57	
PR				rward from prev	•						
RO	58			or appropriation	1 (56 + 57)					58	
PP	59		opriations				I =0. I				
V			Transfer to rese				59i				
N				nd/ Interim divider			59ii				
ΥV				Tax on dividend f			59iii				
PROVISIONS PROVISION FOR TAX AND APPROPRIATIONS					Social Responsibility red under section 13		59iv				
R			Companies Act, 2		rea unaer section 15	s of the	3714				
FC			Any other appro				59v				
NO				+ 59iii + 59iv+59v)			59vi				
SIC	60			balance sheet (58			3711			60	
[]	00				IVE INCOME FI	ROM GOODS	CARRIA	GES III	NDFR	00	
PR(61		ΓΙΟΝ 44AE	or regorn r	IVE INCOME F	KOM GOODS	CARRIE	IGES OF	IDEK		
SI		SR.		Name of Busin	iess	Bus	iness code	·	Γ	escripti	on
0		NO.		Titaline of Dubin		243			_	eser-pe-	
ISI											
0											
PR											
				Whether	Tonnage	Number of n	onths for	Pres	umptive in	come 11/s	44AE for
			Registration		capacity of	which goods		1 1 1 0 0	the good		
			Registration No. of goods		Cadacity of	minui zoous	Carriage	1		is carria	
			No. of goods	owned/leased/		_	_	(Con			
					goods carriage	was	5		iputed @ R	s.1000 p	er ton per
			No. of goods	owned/leased/		was owned/leased	s l/hired by	mo	nputed @ R nth in case	s.1000 p tonnage	e exceeds
			No. of goods	owned/leased/	goods carriage	was	s l/hired by	mo 12MT	nputed @ R nth in case , or else @ :	s.1000 p tonnage Rs.7500	per ton per e exceeds per month)
			No. of goods	owned/leased/	goods carriage	was owned/leased	s l/hired by	mo 12MT or the	nputed @ R nth in case , or else @ : e amount cl	s.1000 p tonnage Rs.7500 aimed to	per ton per e exceeds per month) o have been
		(i)	No. of goods carriage	owned/leased/ hired	goods carriage (in MT)	was owned/leased assess	s l/hired by	mo 12MT or the	nputed @ R nth in case , or else @ ! amount cl lly earned,	s.1000 p tonnage Rs.7500 aimed to whichev	per ton per e exceeds per month)
		(i) (a)	No. of goods	owned/leased/	goods carriage	was owned/leased	s l/hired by	mo 12MT or the	nputed @ R nth in case , or else @ ! amount cl lly earned,	s.1000 p tonnage Rs.7500 aimed to	per ton per e exceeds per month) o have been
		(a)	No. of goods carriage	owned/leased/ hired	goods carriage (in MT)	was owned/leased assess	s l/hired by	mo 12MT or the	nputed @ R nth in case , or else @ ! amount cl lly earned,	s.1000 p tonnage Rs.7500 aimed to whichev	per ton per e exceeds per month) o have been
			No. of goods carriage	owned/leased/ hired	goods carriage (in MT)	was owned/leased assess	s l/hired by	mo 12MT or the	nputed @ R nth in case , or else @ ! amount cl lly earned,	s.1000 p tonnage Rs.7500 aimed to whichev	per ton per e exceeds per month) o have been
		(a) (b)	No. of goods carriage	owned/leased/ hired (2) Total	goods carriage (in MT)	was owned/leased assess (4)	s l/hired by see	mo 12MT or the actual	nputed @ R nth in case , or else @ e amount cli lly earned,	tonnage Rs.7500 aimed to whichev (5)	per ton per e exceeds per month) o have been er is higher
		(a) (b) Add	No. of goods carriage (1) row options as	owned/leased/ hired (2) Total	goods carriage (in MT)	was owned/leased assess (4)	s l/hired by see	mo 12MT or the actual	nputed @ R nth in case , or else @ e amount cli lly earned,	tonnage Rs.7500 aimed to whichev (5)	per ton per e exceeds per month) o have been er is higher
		(a) (b) Add 10 ve	No. of goods carriage (1) row options as shicles)	owned/leased/ hired (2) Total s necessary (Plea	goods carriage (in MT) (3) se Note : At any	was owned/leased assess (4) time during th	s l/hired by see	mo 12MT or the actual	nputed @ R nth in case , or else @ e amount cli lly earned,	tonnage Rs.7500 aimed to whichev (5)	per ton per e exceeds per month) o have been er is higher
		(a) (b) Add	No. of goods carriage (1) row options as hicles) Total presun	owned/leased/ hired (2) Total s necessary (Plea	goods carriage (in MT)	was owned/leased assess (4) time during th	s l/hired by see	mo 12MT or the actual	nputed @ R nth in case , or else @ e amount cli lly earned,	tonnage Rs.7500 aimed to whichev (5)	per ton per e exceeds per month) o have been er is higher
		(a) (b) Add 10 ve	No. of goods carriage (1) row options as shicles) Total presun 61(i)]	(2) Total s necessary (Plea	goods carriage (in MT) (3) se Note : At any om goods carria	was owned/leased assess (4) time during the	s l/hired by see ne year the	mo 12MT or the actual	nputed @ R nth in case , or else @ e amount cli lly earned, r of vehicle 5) of table	as.1000 ptonnagg Rs.7500 aimed to whichev (5)	per ton per e exceeds per month) o have been er is higher
		(a) (b) Add 10 ve (ii)	No. of goods carriage (1) row options as hicles) Total presun 61(i)] E— If the prof	(2) Total s necessary (Plea	goods carriage (in MT) (3) se Note : At any om goods carria	was owned/leased assess (4) time during the ge u/s 44AE r S.44AE or the	s d/hired by see	mo 12MT or the actual actual of goods	nputed @ R nth in case , or else @ e amount cla lly earned, r of vehicle 5) of table	as.1000 ptonnagg Rs.7500 aimed to whichev (5)	per ton per e exceeds per month) o have been er is higher
		(a) (b) Add 10 ve (ii) NOT at an	No. of goods carriage (1) row options as chicles) Total presun 61(i)] E— If the profy time during to the carriage of the c	(2) Total s necessary (Plea	goods carriage (in MT) (3) se Note : At any om goods carria	was owned/leased assess (4) time during the ge u/s 44AE r S.44AE or the	s d/hired by see	mo 12MT or the actual actual of goods	nputed @ R nth in case , or else @ e amount cla lly earned, r of vehicle 5) of table	as.1000 ptonnagg Rs.7500 aimed to whichev (5)	per ton per e exceeds per month) o have been er is higher
	62	(a) (b) Add 10 ve (ii) NOT at an section	No. of goods carriage (1) row options as chicles) Total presun 61(i)] E— If the profy time during ton 44AB	(2) Total s necessary (Plea nptive income fr	goods carriage (in MT) (3) se Note: At any om goods carria n prescribed unde 10, then, it is man	was owned/leased assess (4) time during the ge u/s 44AE r S.44AE or the datory to main	al/hired by see ne year the stotal of c	mo 12MT or the actual enumber olumn (of goods s of according to the actual state of th	r of vehicles c carriage of ount and ha	as.1000 ptonnagg Rs.7500 aimed to whichev (5)	per ton per e exceeds per month) o have been er is higher
INT	62	(a) (b) Add 10 ve (ii) NOT at an section	No. of goods carriage (1) row options as chicles) Total presum 61(i)] E— If the profy time during ton 44AB ase of Foreign	(2) Total s necessary (Plea supplies income from the year exceeds Company whose	goods carriage (in MT) (3) se Note : At any rom goods carria in prescribed under 10, then, it is many etotal income con	was owned/leased assess (4) time during the ge u/s 44AE r S.44AE or the datory to main mprises of pro	d/hired by see ne year the total of cenumber natain book	mo 12MT or the actual e number olumn (of goods s of accordance from a construction of goods ains from a construction of goods ains from a construction of goods accordance from a construction of goods accordance from a construction of goods accordance from a construction of goods are constructed as a construction of goods are constructed as a construction of goods are constructed as a construction of goods accordance from a construction of goods are constructed as a constructed as a constructed as a constructed as a constructed as a con	r of vehicles c carriage of ount and ha	as.1000 ptonnagg Rs.7500 aimed to whichev (5)	per ton per e exceeds per month) o have been er is higher
SOUNT	62	(a) (b) Add 10 ve (ii) NOT at an section In ca refer	No. of goods carriage (1) row options as chicles) Total presun 61(i) E— If the profy time during ton 44AB use of Foreign red to in section	(2) Total s necessary (Plea supplies income from the year exceeds Company whose ons 44B, 44BB, 44	goods carriage (in MT) (3) se Note: At any om goods carria n prescribed unde 10, then, it is man	was owned/leased assess (4) time during the ge u/s 44AE r S.44AE or the datory to main mprises of pro	d/hired by see ne year the total of cenumber natain book	mo 12MT or the actual e number olumn (of goods s of accordance from a construction of goods ains from a construction of goods ains from a construction of goods accordance from a construction of goods accordance from a construction of goods accordance from a construction of goods are constructed as a construction of goods are constructed as a construction of goods are constructed as a construction of goods accordance from a construction of goods are constructed as a constructed as a constructed as a constructed as a constructed as a con	r of vehicles c carriage of ount and ha	s.1000 j tonnage Rs.7500 aimed to whichev (5)	per ton per e exceeds per month) o have been er is higher
ACCOUNT CASE	62	(a) (b) Add 10 ve (ii) NOT at an section In ca refer	No. of goods carriage (1) row options as chicles) Total presum 61(i)] E— If the profy time during ton 44AB ase of Foreign	(2) Total s necessary (Plea supplies income from the year exceeds Company whose ons 44B, 44BB, 44	goods carriage (in MT) (3) se Note : At any rom goods carria in prescribed under 10, then, it is many etotal income con	was owned/leased assess (4) time during the ge u/s 44AE r S.44AE or the datory to main mprises of pro	d/hired by see ne year the total of cenumber natain book	mo 12MT or the actual e number olumn (of goods s of accordance from a construction of goods ains from a construction of goods ains from a construction of goods accordance from a construction of goods accordance from a construction of goods accordance from a construction of goods are constructed as a construction of goods are constructed as a construction of goods are constructed as a construction of goods accordance from a construction of goods are constructed as a constructed as a constructed as a constructed as a constructed as a con	r of vehicles c carriage of ount and ha	es.1000 j tonnage Rs.7500 aimed to whichev (5) es should 61(ii)	per ton per e exceeds per month) o have been er is higher
NO ACCOUNT CASE	62	(a) (b) Add 10 ve (ii) NOT at an section In carefer a	No. of goods carriage (1) row options as chicles) Total presun 61(i) E— If the profy time during ton 44AB use of Foreign red to in section	(2) Total s necessary (Plea supplies income from the year exceeds Company whose ons 44B, 44BB, 44	goods carriage (in MT) (3) se Note : At any rom goods carria in prescribed under 10, then, it is many etotal income con	was owned/leased assess (4) time during the ge u/s 44AE r S.44AE or the datory to main mprises of pro	d/hired by see ne year the total of cenumber natain book	mo 12MT or the actual e number olumn (of goods s of accordance from a construction of goods ains from a construction of goods ains from a construction of goods accordance from a construction of goods accordance from a construction of goods accordance from a construction of goods are constructed as a construction of goods are constructed as a construction of goods are constructed as a construction of goods accordance from a construction of goods are constructed as a constructed as a constructed as a constructed as a constructed as a con	r of vehicles c carriage of ount and ha	s.1000 j tonnage Rs.7500 aimed to whichev (5)	per ton per e exceeds per month) p have been er is higher

Part Man Acco	ufa		-	Manufacturing Account for the fin statements are drawn up in compliance to the (Indian Accounting Standards) Rules, 2015)]		
	1	Deb	oits to Ma	nufacturing account		
]		A	Opening	g Inventory		
			i	Opening stock of raw-material	i	
			ii	Opening stock of Work in progress	ii	

	T	iii	Total (i + ii)			Aiii	
	В		ses (net of refunds and duty or tax, if any	,		B	
	C	Direct	`	,		C	
	D	1	expenses			D	
	1	i	Carriage inward	i			
	ŀ	ii	Power and fuel	ii			
		iii	Other direct expenses	iii			
	E	Factory	v Overheads		L		
		i	Indirect wages				
		ii	Factory rent and rates				
		iii	Factory Insurance				
	1	iv	Factory fuel and power				
	Ì	v	Factory general expenses				
		vi	Depreciation of factory machinery				
	1	vii	Total (i+ii+iii+iv+v+vi)			Evii	
	F	Total o	f Debits to Manufacturing Account (Aiii+	B+C+D-	+Evii)	1F	
2	Clo	sing Sto	ck				
	i	Raw m	aterial	2i			
	ii	Work-i	n-progress	2ii			
	Tot	tal (2i +2	ii)			2	
3	Cos	st of Goo	ds Produced – transferred to Trading Ac	count (1	F - 2)	3	

Part A-Trading Trading Account for the financial year 2023-24 [applicable for a company whose financial statements **Account Ind**are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015] AS4 Revenue from operations Sales/ Gross receipts of business (net of returns and refunds and duty or tax, if any) ii Sale of services ii

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

10iii

iii Special additional duty

	iv	Union excise duty	10iv			
	v	Service tax	10v			
	vi	VAT/ Sales tax	10vi			
	vii	Central Goods & Service Tax (CGST)	10vii			
	viii	State Goods & Services Tax (SGST)	10viii			
	ix	Integrated Goods & Services Tax (IGST)	10ix			
	X	Union Territory Goods & Services Tax (UTGST)	10x			
	хi	Any other tax, paid or payable	10xi			
	xii	Total (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii	+ 10viii	+ 10ix + 10x + 10xi	10xii	
11	Cos	t of goods produced – Transferred from Manufactu	iring A	ccount	11	
12	Gro	ss Profit from Business/Profession - transferred to	Profit a	nd Loss account (6-7-	12	
12	8-9-	-10xii-11)			12	
12a	Tur	nover from Intraday Trading			12a	
12b	Inco	ome from Intraday Trading - transferred to Profit a	and Los	s account	12b	

Part A-P& L Ind-AS

Profit and Loss Account for the financial year 2023-24 [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]

13	Gross	Accounting Standards) Rules, 2015] profit transferred from Trading Account (12+12b)				
		· income				
	i	Rent	i			
	ii	Commission	ii			
i		Dividend income	iii			
		Interest income	iv			
		Profit on sale of fixed assets	v			
		Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT)				
	vii	Profit on sale of other investment	vii			
		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) (Fair Market Value 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			
	1	c Total (xia + xib)	xic			
	xii	Total of other income $(i + ii + iii + iv + v + vi + vii + viii + ix + x)$	+ xic)		14xii	
15		of credits to profit and loss account (13+14xii)			15	
		ht outward			16	
		imption of stores and spare parts			17	
		r and fuel			18	
	Rents				19	
		rs to building			20	
		rs to machinery			21	
		pensation to employees			21	
		Salaries and wages	22i			
	_		22ii		_	
		Bonus				
		Reimbursement of medical expenses	22iii			
	_	Leave encashment	22iv			
		Leave travel benefits	22v			
		Contribution to approved superannuation fund	22vi			
		Contribution to recognised provident fund	22vii			
		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	Insur					
	i	Medical Insurance	23i			
1	ii	Life Insurance	23ii			

				s Insu										_	3iii					
											ar, good			2	3iv					
\dashv								(23i	+ 23ii	+	23iii +	23iv)						23v	
				staff w	elfa	re exp	enses												24	
$\overline{}$	Entert																		25	
	Hospit																		26	
-	Confe			. :malu	din	- nh	iaita (a)	4h ar	. than	- d	lvoutiaa		4)						27	
	Saies J Adver			1 inciu	ainş	g pubi	icity (o	tner	tnan	au	lvertise	men	ι)						28	
	Comn																		29	
-	Comin			side I	ndia	or n	aid in I	ndia	toan	10	n-reside	ent o	ther							
	i						eign co			10	n-i csiuc	iii o	tiici	i						
İ	ii		other		-,		g	P	··J					ii						
Ì	iii	Tot	al (i	+ ii)									- U						30iii	
1	Royalı	ty																		
	i									10	n-reside	ent o	ther	i						
ļ	1	_			ny o	r a foi	eign co	mp	any											
	ii		other											ii						
	iii		al (i																31iii	
2	Profes										services									
	i	Paid	a out	side I	ndia	, or p	aid in Ii	ndia	to a n	10	n-reside	ent o	ther	i						
ł	ii		n a c other		1y 0	r a 101	eign co	mp	апу					ii	-					
}	<u> </u>	Tot												П	l				32iii	
3				and I	oho	oino													33	
							on forei	gn 1	raveli	nø	Ţ								34	
				ng ext			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	·S ·			•								35	
				enses															36	
,7	Telepl	ione	expe	nses															37	
				penses	S														38	
	Club e																		39	
				tion e	xper	ises													40	
	Schola	ırshij)																41	
_	Gift																		42	
_	Donat			naid	~~~	aria hi	o to Co				u anvi la	aal k	s o dec	(07.0	ludin	a tares	on incon	••)	43	
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ł		Servi			ıty								44							
t				es tax									44	_						
İ	-	Cess											44							
İ				oods &	Ser	vice Ta	x (CGS	T)					44	_						
İ							(SGST)						_	vi						
İ							s Tax (I		")				_	vii						
							ervices T			_			44	viii	_		· ·	· ·		
ļ											nd CTT		44							
	v			es and	tax	es pai	d or pay	yabl	le (44i	+	44ii +44	4iii +	-44iv	+ 44	v + 4	4vi + 44	1vii + 44v	/iii	44x	
.		+44i	K)																	
	Audit				r		,	- 41											45	
10	-	expe	nses	(specif	y na	ture an	d amour	nt)						Т	•	1				
ł	i ii													+	<u>i</u> ii	+				
}		Tota	l (i ⊥	·ii)											ш				46iii	
\exists					V/Aa	dhaar	No. of th	he n	erson i	f o	ıvailahle	for	whom	Rad	Deht	for amo	unt of Re	1 lakh or		
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İ	(i2)							1					47i(2	_						
[(i3)												47i(3)		-				
						d as re	quired) To	tal	_			47i							
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				t avail	able	e (pro	vide na	me a	and co	m	plete		47ii							
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		1			_
		Rows can be added as required			
		iii Others (amounts less than Rs. 1 lakh) 47iii			
ļ		iv Total Bad Debt (47i + 47ii + 47iii)			47iv
		Provision for bad and doubtful debts			48
		Other provisions			49
	50	Profit before interest, depreciation and taxes $[15 - (16 \text{ to } 21 + 22xi + 23xi + $	7 + 24	to 29 + 30iii + 31iii +	50
		32iii + 33 to 43 + 44x + 45 + 46iii + 47iv + 48 + 49)]			
	51	Interest		T	_
		Paid outside India, or paid in India to a non-resident other	i		
		than a company or a foreign company			_
		ii To others	ii		
		iii Total (i + ii)			51iii
ļ		Depreciation and amortisation			52
		Net profit before taxes (50 – 51iii – 52)			53
Š		Provision for current tax			54
<u> </u>		Provision for Deferred Tax			55
T		Profit after tax (53 - 54 - 55)			56
PROVISIONS PROVISION FOR TAX AND APPROPRIATIONS		Balance brought forward from previous year			57
O		Amount available for appropriation (56 + 57)			58
PR	59	Appropriations		ı	
AP.		i Transfer to reserves and surplus	59i		
₽		ii Proposed dividend/ Interim dividend	59ii		
Į.		iii Tax on dividend/ Tax on dividend for earlier years	59iii		
X		Appropriation towards Corporate Social Responsibility (CSR)			
T		iv activities (in case of companies covered under section 135 of	59iv		
<u>5</u>		Companies Act, 2013)			4
Z		v Any other appropriation	59v		-
1 2		vi Total (59i + 59ii + 59iii + 59iv+59v)	59vi		40
SI S		Balance carried to balance sheet (58 - 59vi)			60
8	61	A Items that will not be reclassified to P&L			_
E E		i Changes in revaluation surplus	<u>i</u>		_
Ž		ii Re-measurements of the defined benefit plans	ii		_
SIC		iii Equity instruments through OCI	iii		
		Fair value Changes relating to own credit risk of financial	iv		
<u>%</u>		liabilities designated at FVTPL			
		Share of Other comprehensive income in associates and joint	v		
		ventures, to the extent not to be classified to P&L	•		_
		vi Others (Specify nature)	vi		_
		vii Income tax relating to items that will not be reclassified to P&L	vii		
		viii Total			61 A
					61A
					-
		Exchange differences in translating the financial statements	i		
		of a foreign operation ii Debt instruments through OCI			-
		The effective portion of gains and loss on hedging	ii		-
		instruments in a cash flow hedge	iii		
		Share of OCI in associates and joint ventures to the extent to be classified into P&L	iv		
		v Others (Specify nature)	v		
		vi Income tax relating to items that will be reclassified to P&L	vi		
		vii Total	,,	l	61B
	62	Total Comprehensive Income (56 + 61A + 61B)			62
1		1			<u> </u>

Part	A- 0	Other Information (mandatory, if liable for audit under section 44AB, for other fill, if applicable)	
OTHER INFORMATION	1	Method of accounting employed in the previous year (Tick) ☑ □ mercantile □ cash	
	2	Is there any change in method of accounting (Tick) ☑ ☐ Yes ☐ No	
15 E		Increase in the profit or decrease in loss because of deviation, if any, as per Income	
ॅ≅	3a	Computation Disclosure Standards notified under section 145(2) [column XI(3) of Schedule 3a	
l ĕ		ICDS]	
E		Decrease in the profit or increase in loss because of deviation, if any, as per Income	
=	3b	Computation Disclosure Standards notified under section 145(2) [column XI(4) of Schedule 3b	
		ICDS]	
	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)	

		b	Finished goods (if at cost or market rates whichever is less	write 1	I, if at cost write 2, if at ma	rket r	ate write 3)	
		С	Is there any change in stock valuation method (Tick) ☑	□ Ye	es 🗆 No		,	
			Increase in the profit or decrease in loss because of devi-					
			valuation specified under section 145A	,	• /	4d		
		e	Decrease in the profit or increase in loss because of devi	ation. if	any, from the method of			
		`	valuation specified under section 145A		mily, irom the interior of	4e		
Ī	5	Am	ounts 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	- Ju				
		"	customs or excise or service tax, or refund of sales tax or					
			value added tax, or refund of GST, where such credits,	5b				
			drawbacks or refunds are admitted as due by the	36				
			authorities concerned					
		С	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 (5		5c+5d+5o)	5f		
-	6		ounts debited to the profit and loss account, to the extent d			31		
	U	1	ounts debred to the profit and loss account, to the extent don-fulfilment of condition specified in relevant clauses-	15anowa	able under section 30 due			
-		to n	Premium paid for insurance against risk of damage or					
		a		6a				
		-	destruction of stocks or store $[36(1)(i)]$ Premium paid for insurance on the health of employees					
		b	Fremium paid for insurance on the health of employees $[36(1)(ib)]$	6b				
		—	Any sum paid to an employee as bonus or commission					
		_	for services rendered, where such sum was otherwise	6.5				
		c	payable to him as profits or dividend $[36(1)(ii)]$	6c				
		—	1 1/1/2					
		d	Any amount of interest paid in respect of borrowed	6d				
		<u> </u>	capital [36(1)(iii)]					
		e	Amount of discount on a zero-coupon bond [36(1)(iiia)]	6e				
		f	Amount of contributions to a recognised provident fund	6f				
			[36(1)(iv)]					
		g	Amount of contributions to an approved	6g				
		5	superannuation fund [36(1)(iv)]	v ₅				
		h	Amount of contribution to a pension scheme referred to	6h				
		"	in section 80CCD [36(1)(iva)]	OII				
		i	Amount of contributions to an approved gratuity fund	6i				
		1	[36(1)(v)]	O1				
		j	Amount of contributions to any other fund	6j				
			Any sum received from employees as contribution to					
			any provident fund or superannuation fund or any fund					
		k	set up under ESI Act or any other fund for the welfare	6k				
			of employees to the extent not credited to the employees					
			account on or before the due date [36(1)(va)]					
		1	Amount of bad and doubtful debts [36(1)(vii)]	61				
		m	Provision for bad and doubtful debts [36(1)(viia)]	6m				
		n	Amount transferred to any special reserve [36(1)(viii)]	6n				
			Expenditure for the purposes of promoting family	_				
		0	planning amongst employees [36(1)(ix)]	60				
			Amount of securities transaction paid in respect of					
		р	transaction in securities if such income is not included in	6р				
		•	business income $[36(1)(xv)]$	•				
			Marked to market loss or other expected loss as					
		q	computed in accordance with the ICDS notified u/s	6q				
		•	145(2) [36(1)(xviii)]					
		r	Any other disallowance	6r				
		s	Total amount disallowable under section 36 (total of 6a to		•	6s		
			Total number of employees employed by the company (ma		y in case company has			
		t	recognized Provident Fund)		,			
			i deployed in India	i				
			ii deployed outside India	ii				
			iii Total	iii				
ŀ	7	Δm	ounts debited to the profit and loss account, to the extent d		able under section 37			
ŀ		a	Expenditure of capital nature [37(1)]	7a	and under section 37			
		b	Expenditure of capital nature [37(1)] Expenditure of personal nature [37(1)]	7b				
		և						
		c	Expenditure laid out or expended wholly and exclusively NOT for the purpose of business or profession $[37(1)]$	7c				
		<u> </u>		+				
		l a	Expenditure on advertisement in any souvenir, brochure,					
		d	tract, pamphlet or the like, published by a political party [37(2B)]	7d				
		—	Expenditure by way of penalty or fine for violation of any	,				
		e		7e				
		f	law for the time being in force Any other penalty or fine	7f				
		1	Expenditure incurred for any purpose which is an					
		g	offence or which is prohibited by law	7g				
			orience of which is prombited by law					

		h		penditure incurred on corporate social responsibility	7h		
		i	(CS	ount of any liability of a contingent nature	7i		
		i		other amount not allowable under section 37	7i		
		k		al amount disallowable under section 37 (total of 7a to 7			7k
	8	A.	Am	ounts debited to the profit and loss account, to the exter	nt disa	llowable under section 40	
				Amount disallowable under section 40 (a)(i), on			
			a	account of non-compliance with the provisions of	Aa		
				Chapter XVII-B Amount disallowable under section 40(a)(ia) on			-
			b	account of non-compliance with the provisions of	Ab		
			~	Chapter XVII-B			
				Amount disallowable under section 40(a)(ib) on			
			c	account of non-compliance with the provisions of	Ac		
				Chapter VIII of the Finance Act, 2016			
			d	Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of	Ad		
			u	Chapter XVII-B	Au		
			e	Amount of tax or rate levied or assessed on the basis	Ae		1
				of profits [40(a)(ii)]			
			f	Amount paid as wealth tax [40(a)(iia)]	Af		
			g	Amount paid by way of royalty, license fee, service	Ag		
			,	fee etc. as per section 40(a)(iib)	41		
			h	Amount of interest, salary, bonus, commission or remuneration paid to any partner or member	Ah		
				inadmissible under section $[40(b)/40(ba)]$			
			i	Any other disallowance	Ai		
			j	Total amount disallowable under section 40(total of As	a to Ai)	Aj
		B.		amount disallowed under section 40 in any preceding	previo	us year but allowable	8B
				ing the previous year			ов
!	9			s debited to the profit and loss account, to the extent dis		ble under section 40A	
		a		ounts paid to persons specified in section 40A(2)(b)	9a		
				ount paid otherwise than by account payee cheque or ount payee bank draft or use of electronic clearing			
		b		em through a bank account or through such	9b		
				tronic mode as may be prescribed, disallowable under			
				ion 40A(3)			
		С		vision for payment of gratuity [40A(7)]	9c		
		a		sum paid by the assessee as an employer for setting	6.0		
		d		or as contribution to any fund, trust, company, AOP, BOI or society or any other institution $[40A(9)]$	9d		
		e		other disallowance	9e		-
		f		al amount disallowable under section 40A (Total of 9a t	o 9e)		9f
1 [10	Any	am	ount disallowed under section 43B in any preceding pre	vious y	ear but allowable during	
	10	the	_	ious year			
		a		y sum in the nature of tax, duty, cess or fee under any	10a		
			law				-
		b		sum payable by way of contribution to any provident don't superannuation fund or gratuity fund or any	10b		
		~		er fund for the welfare of employees	100		
		^		sum payable to an employee as bonus or commission	10c		
		С		services rendered	100		
				sum payable as interest on any loan or borrowing	10.		
		d		n any public financial institution or a State financial poration or a State Industrial investment corporation	10d		
			_	sum payable as interest on any loan or borrowing			
				n such class of non-banking financial companies as			
		da		be notified by the Central Government, in	10da		
			acc	ordance with the terms and conditions of the			
				eement governing such loan or borrowing			
				y sum payable as interest on any loan or borrowing			
		e		n any scheduled bank or a co-operative bank other n a primary agricultural credit society or a primary	10e		
				operative agricultural and rural development bank			
		f		sum payable towards leave encashment	10f		
			Any	sum payable to the Indian Railways for the use of	10g		
		g		way assets	rug		
				y sum payable to a micro or small enterprise beyond	107		
		h		time limit specified in section 15 of the Micro, Small Medium Enterprises Development Act, 2006	10h		
		i		al amount allowable under section 43B (total of 10a to 1	LOh)		10i
	11			ount debited to profit and loss account of the previous y		t disallowable under	
	11		ion 4				

$\neg \neg$	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	11b	
	other fund for the welfare of employees		
	c Any sum payable to an employee as bonus or	44	
	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	11d	
	corporation or a State Industrial investment corporation		
	da any sum payable as interest on any loan or borrowing		
	from such class of non-banking financial companies as		
	may be notified by the Central Government, in	11da	
	accordance with the terms and conditions of the		
	agreement governing such loan or borrowing		
	e Any sum payable as interest on any loan or borrowing		
	from any scheduled bank or a co-operative bank other	11e	
	than a primary agricultural credit society or a primary co-operative agricultural and rural development bank		
	f Any sum payable towards leave encashment	11f	
	Any sum payable to the Indian Railways for the use of	111	
	g railway assets	11g	
	Any sum payable to a micro or small enterprise beyond		
	h the time limit specified in section 15 of the Micro, Small	11h	
	and Medium Enterprises Development Act, 2006		
10	i Total amount disallowable under Section 43B (total of 11a	to 11h)	11i
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 & Service Tax (CGST)	12d	
	e State Goods & Services Tax (SGST)	126	
	f Integrated Goods & Services Tax (IGST)	12f	
	g Union Territory Goods & Services Tax (UTGST)	12g	
	h Any other tax	12h	13:
12	i Total amount outstanding (total of 12a to 12h)	- 22 A D A 22 A C	12i
	Amounts deemed to be profits and gains under section 33AB or	SABA OF SAC	13
	Any amount of profit chargeable to tax under section 41	shited to the weeft 11	14
15	Amount of income or expenditure of prior period credited or de account (net)	edited to the profit and loss	15
	Amount of expenditure disallowed u/s 14A		16
	Whether assessee is exercising option under subsection 2A of se	ection 92CE (Tick) 🗹 🔲 Yes	17
	□ N ₀		
1/			

Part	t A – (QD	Quantitative details (mandatory, if liable for audit under section 44AB)	
ILS	(a)	In the	case of a trading concern	
TA		1	Opening stock	1
DE		2	Purchase during the previous year	2
		3	Sales during the previous year	3
QUANTITATIVE DETAILS		4	Closing stock	4
		5	Shortage/ excess, if any	5
AUA	(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	6с
			d Sales during the previous year	6d
1 1			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 - C	DL	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	
<u> </u>			ii Dividend	2ii	
Receipt and payment account of company under liquidation			iii Sale of assets (pls. specify nature and amount)		
ig				2iiia	
<u>i</u> d.				2iiib	
<u>;</u>				2iiic	
g				2iiid	
 			iv Realisation of dues/debtors	2iv	
g.			v Others (pls. specify whether revenue/capital, nature and amount)		
du			a	2va	
5			b	2vb	
o			c Total of other receipts (va + vb)	2vc	
#			vi Total receipts (2i + 2ii + 2iiid+ 2iv + 2vc)	2vi	
5		3	Total of opening balance and receipts		3
ac		4	Payments		
en			i Repayment of secured loan	4i	
l ä			ii Repayment of unsecured loan	4ii	
pa,			iii Repayment to creditors	4iii	
ן קי			iv Commission	4iv	
<u>a</u>			v Others (pls. specify)		
ei p				4va	
8				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

Sch	edul	e HP	Details of Incom property)	e from House Prop	erty (Please	refe	r instruct	ions)	(Drop	dow	n to be p	rovide	ed indic	ating	owne	rship	of
	1	Addre	ss of property 1		Town/ City						State	Co	ountry	PIN	Code	e / Zip	Code
		please	oroperty co-owned? enter following detail	s)	(if "YES")						·			·		
		Assess	ee's percentage of sha					\neg			1						
			Name of Co-ov	vner(s)	PAN/Aa			0-0	wner (s)		Perce	ntage S	Share	in Pr	opert	y
		I															
5_		II	7	hr () a			y 0.70		() (D)		T			**	0.70	.,	
		r	I the applicable	Name(s) of	PAN/Aadha	aar N	o. of Te	nant(s) (Plo	ease					of Ter	iant(s) (1 f
PROPERTY		option] □ Let		Tenant(s) (if let out)	see Note)						TDS cı	eart is	ciaime	ea)			
Ō			med let out	T	 			П									
PR		_ 200		π	1			1									
SE		a	Gross rent received	or receivable or let	table value							1a					- 1
HOUSE		b	The amount of rent v	which cannot be rea	lized	1b											
≝		с	Tax paid to local aut	horities		1c											
		d	Total (1b + 1c)			1d											
		e	Annual value (1a – 1	d)								1e					
		f	Annual value of the	property owned (ov	vn percentaș	ge sh	are x 1e))				1f					
		g	30% of 1f			1g											
		h	Interest payable on b	orrowed capital		1h											
		i	Total (1g + 1h)									1i					
		j	Arrears/Unrealised 1		, ,	ss 30	%					1j					
		k	Income from house p	oroperty 1 (1f – 1i+	1j)							1k					

	(fill up details separately for each property		
	Pass through income/loss if any *	2	
3	ncome under the head "Income from house property" (1k + 2) if negative take the figure to 2i of schedule CYLA)	3	
NO'	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.		

A	From	busi	ness or profession other than speculativ	e bus	iness and specified	l busii	ness		
	1		fit before tax as per profit and loss acco			62(b)	of Part A-P&L)/	1	
F			m 53 of Part A-P&L – Ind AS) (as appli profit or loss from speculative business					_	
	2a	1	profit or loss from speculative business sign in case of loss)	inciu	aea in 1 (enter –	2a			
f	21		profit or Loss from Specified Business	u/s 35	AD included in 1	21			
	2b		ter –ve sign in case of loss)			2b			
				a	House property	3a			
				b	Capital gains	3b			
				С	Other sources	3c			
				ci	Dividend income	3ci			
		Inco	ome/ receipts credited to profit and loss	\vdash	other than				
		1	ount considered under other heads of		Dividend	3			
	3		ome or chargeable u/s 115BBF or	cii	income	3cii			
		1	rgeable u/s 115BBG or chargeable u/s						
		115	ВВН	d	u/s 115BBF	3d			
				e	u/s 115BBG	3e			
					u/s 115BBH (net of Cost of		(14 N A -6		
				f	Acquisition, if	3f	(Item No. A of Schedule VDA)		
					any)		Schedule VDA)		
		Pro	fit or loss included in 1, which is	referr	V /				
	4-	1	8/44BB/44BBA/44BBB/44AE/44D/44DA						
	4a	1	edule of Income-tax Act (other than 1	15B)	(Dropdown to be	4a			
L		F	vided)						
	4b		fit and gains from life insurance busine	ss ref	erred to in	4b			
-		_	tion 115B fit from activities covered under rule 7,	74 7	(R(1) 7R(1A) and				
	4c		ont from activities covered under rule 7, Oropdown to be provided)	/A, /	ъ(1), /D(1A) and	4c			
-	5	_	ome credited to Profit and Loss account	(incl	uded in 1) which i	s exen	npt		
t		a	Share of income from firm(s)	5a					
		b	Share of income from AOP/ BOI	5b					
		с	Any other exempt income (specify						
		Ľ	nature and amount)						
			i	ci	-				
			ii iii Total (ci + cii)	cii 5cii	_	-			
		d	Total exempt income (5a + 5b + 5ciii)	SCII	1	5d			
-	6		ance $(1-2a-2b-3a-3b-3c-3d-3e$	_ 3f_4	I– 5d)	Ju		6	
					House				
				a	property	7a			
				b	Capital gains	7b			
			penses debited to profit and loss		Other sources	7c			
	7		ount considered under other heads of		u/s 115BBF	7d			
			ome/related to income chargeable u/s BBF or u/s 115BBG or u/s 115BBH	e	u/s 115BBG	7e			
		113	DDF OF W/S 113DDG OF W/S 113DDN		u/s 115BBH (other than				
				f	Cost of	7f			
					Acquisition)				
Γ	0	Exp	penses debited to profit and loss account	whi		0.			
L	8a		mpt income			8a			
	8b		penses debited to profit and loss account			8b			
Ļ			mpt income and disallowed u/s 14A (16	of Pa	rt A-OI)				
	9	_	$\frac{\text{al } (7a + 7b + 7c + 7d + 7e + 7f + 8a + 8b)}{(54 + 3)}$			9		10	
-	10	Adj	usted profit or loss (6+9)	nofit	and loss cocourt			10	
	11		preciation and amortization debited to preciation allowable under Income-tax		and ioss account			11	
H	14	i	Depreciation allowable under income-tax A		ii) and 32(1)(iia)				
		'	(item 6 of Schedule-DEP)	/ - (1)(, and 52(1)(11d)	12i			
		ii	Depreciation allowable under section 3	32(1)(i)	13			
				· /(12ii			
			(Make your own computation refer Appe	ndix-l	'A of IT Rules)				

	12	Du 64 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	12	
	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)		
	1.5	Amounts debited to the profit and loss account, to the extent		
	15	disallowable under section 37 (7k of Part A-OI)		
		Amounts dehited to the profit and loss account to the extent		
	16	disallowable under section 40 (8Aj of Part A-OI)		
		Amounts debited to the profit and loss account, to the extent	\dashv	
	17	· · · · · · · · · · · · · · · · · · ·		
		disallowable under section 40A (9f of Part A-OI)	_	
	18	Any amount debited to profit and loss account of the previous		
	10	year but disallowable under section 43B (11i of Part A-OI)		
		Interest disallowable under section 23 of the Micro, Small and		
	19	Medium Enterprises Development Act, 2006 19		
		Deemed income under section 41		
	20	20		
1		Deemed income under section 32AC/ 32AD/ 33AB/	\dashv	
	21			
	21	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		
		Any other income not included in profit and loss account/any		
	١	other expense not allowable (including income from salary,		
	24	commission, bonus and interest from firms in which company is a		
		partner)		
		Increase in profit or decrease in loss on account of ICDS		
	25			
	25	adjustments and deviation in method of valuation of stock 25		
		(Column 3a + 4d of Part A- OI)		Γ
	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		
		Amount of deduction under section 35 or 35CCC or 35CCD in		
		excess of the amount debited to profit and loss account (item x(4))		
	29	1		
	29	1.0		
		or 35CCD is lower than amount debited to P&L account, it will go to		
		item 24)		
		Any amount disallowed under section 40 in any preceding		
	30	previous year but allowable during the previous year(8B of Part 30		
		A-OI)		
		Any amount disallowed under section 43B in any preceding		
	31	previous year but allowable during the previous year (10i of Part 31		
	• •	A-OI)		
		Any other amount allowable as deduction 32		
	32	Any other amount anowable as deduction		
		Description of ICDS	\dashv	
		Decrease in profit or increase in loss on account of ICDS		
	33	adjustments and deviation in method of valuation of stock 33		
		(Column 3b + 4e of Part A- OI)		
	34	Total (27+28+29+30+31+32+33)	34	
	35	Income (13+26-34)	35	
1	36	Profits and gains of business or profession deemed to be under -		
		i Section 44AE (61(ii) of schedule P&L) 36i		
			-	
		iii Section 44BB 36iii		
		iv Section 44BBA 36iv		
		v Section 44BBB 36v		
		vi Section 44D 36vi		
i l		vii Section 44DA 36vii (item 4 of Form 3CE)		
		(total of col. 7 of item 10 of		
		viii Chapter-XII-G (tonnage) 36viii Chapter-XII-G (tonnage) 36viii Form 66)		
		ix First Schedule of Income-tax Act (other 36ix		
		than 115B)		1
		x Total (36i to 36ix)	36x	1
	37	Net profit or loss from business or profession other than speculative and specified business	s 37	
	3/	(36+36x)	31	
		Net Profit or loss from business or profession other than speculative business and specific	d	
		business after applying rule 7A, 7B or 8, if applicable (If rule 7A, 7B or 8 is not applicable	,	
	38	enter same figure as in 37) (If loss take the figure to 2i of item F) (38a+38b+38c+38d+38		
		+ 38f)	~	
 				
		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		
	<u></u>	e Deemed income chargeable under Rule 8 38e		

vi Loss remaining after set off (i - v)

		f Income other	than Rule 7A, 7B & 8 (Item No. 37)	38f				
	39	Balance of income d	eemed to be from agriculture, after apply he purpose of aggregation of income			39		
В	Comp		m speculative business					
	40		om speculative business as per profit or lo	ss account		40		
	41		lance with section 28 to 44DB			41		
	42	Deductions in accord	dance with section 28 to 44DB	42				
	43	Income from specula (CFL)	ative business) (40+41-42) (if loss, take the	ne figure to 6xvii of sche	dule	B43		
C	Comp							
	44	Net profit or loss fro		44				
	45	Additions in accorda	45					
	46	Deductions in accord 35AD, (ii) 32 or 35 or	46					
	47	Profit or loss from s	47					
	48	Deductions in accord	48					
	49	Income from Specifi	C49					
	50	Relevant clause of su be selected from drop	ub-section (5) of section 35AD which cove o down menu)	C50				
D	Incon (A38	ession'						
E Intr	a head s	et off of business loss o	of current year					
SI.	Type of	Business income	Income of current year (Fill this column only if figure is zero or positive)	Business loss set off	Busines set off	ess income remaining a		
			(1)	(2)		(3) =	(1) – (2)	
		oe set off (Fill this row		(A38)				
		gure is negative)		(/130)				
ii	Income	from speculative	(B43)					
iii	Income	from specified	(C49)					
		from Life Insurance u/s. 115B	(4b)					
	T 4 11	ss set off (ii + iii)	•					
v	i otai ios	s set on (n + m)						

1	Block of assets		Plant and machinery							
2	Rate (%)	15	30	40	45					
3 4 5 6 7 8 9		(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 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									
<u> </u>	result is negative)									
7	Additions for a period of less than 180									
<u> </u>	days in the previous year									
8	Consideration or other realizations									
<u> </u>	during the year out of 7									
9	Amount on which depreciation at half									
	rate to be allowed $(7 - 8)$ (enter 0, if									
10	result is negative)									
10	Depreciation on 6 at full rate									
11	Depreciation on 9 at half rate									
	Additional depreciation, if any, on 4									
13	Additional depreciation, if any, on 7									
14	Additional depreciation relating to									
	immediately preceding year on asset									
1.5	put to use for less than 180 days									
_	Total depreciation (10+11+12+13+14)									
16	1									
17	38(2) of the I.T. Act (out of column 15) 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)

Sch	iedu	e DOA Depreciation on other assets							
DEPRECIATION ON OTHER ASSETS	1	Block of assets	Land	Building	(not includ	ling land)	Furniture and	Intangible	Ships
SE		7					fittings	assets	
AS.	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							
ō		more in the previous year							
Z	5	Consideration or other realization							
		during the previous year out of 3 or 4							
Æ	6	Amount on which depreciation at full							
		rate to be allowed $(3 + 4 - 5)$ (enter 0, if							
		result is negative)							
ΕĐ	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)							
		Depreciation on 6 at full rate							
		Depreciation on 9 at half rate							
		Total depreciation (10+11)							
	13	- P							
		38(2) of the I.T. Act (<i>out of column 12</i>)							
		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)							

Sche	dul	, DF	Summary of depreciation on assets (Other th	an on assets on whi	ch full capital expenditure is allowable as deduction
Selle	uun	e IDI	under any other section)		
700	1	Plan	at and machinery		
ION ON ASSETS		a	Block entitled for depreciation @ 15 per cent (Schedule DPM - 17i or 18i as applicable)	1a	
DEPRECIATION ASS		b	Block entitled for depreciation @ 30 per cent (Schedule DPM - 17ii or 18ii as applicable)	1b	
REC		c	Block entitled for depreciation @ 40 per cent (Schedule DPM - 17iii or 18iii as applicable)	1c	
		d	Block entitled for depreciation @ 45 per cent (Schedule DPM - 17iv or 18iv as applicable)	1d	
OF		e	Total depreciation on plant and machinery (1a + 1b	1e	
	2	Buil	ding (not including land)		
SUMMARY		a	Block entitled for depreciation @ 5 per cent (Schedule DOA- 14ii or 15ii as applicable)	2a	
SUM		b	Block entitled for depreciation @ 10 per cent (Schedule DOA- 14iii or 15iii as applicable)	2b	
		с	Block entitled for depreciation @ 40 per cent (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	

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

SI No	Expenditure of the nature referred to in section	Amount, if any, debited to profit and loss account		Amount of deduction in excess of the amount debited to profit and loss
	(1)	(2)	(3)	account (4) = (3) - (2)
i	35(1)(i)			
ii	35(1)(ii)			
iii	35(1)(iia)			
iv	35(1)(iii)			
v	35(1)(iv)			
vi	35(2AA)			
vii	35(2AB)			
viii	35CCC			
ix	35CCD			
х	Total			

Sch	edule CG			Cap	oital Gains							
ins	A	Short-term Capital Ga	ains (S	rcg)	(Sub-items 4 &	5 are not applicable f	or residents	s)				
Capital Gains	S 2	1		rom sale of land or building or both (fill up details separately for each coperty)(in case of co-ownership, enter your share of capital gain)								
Ca	al Gains		Date of purchase/ DD/MM/YYYY Date of acquisition					e of sa	le/transfer			
	Capital		a	a i Full value of consideration								
	స్త			ii	Value of prop	oerty as per stamp valu	ıation	aii				
	Short-term	Full value of consideration adoption section 50C for the purpose of Calin case (aii) does not exceed 1.10						aiii				
	$\mathbf{S}\mathbf{p}$		b	Ded	uctions under	section 48						
				i	Cost of acqui	sition without indexati	ion	bi				
				ii	Cost of Impro	ovement without index	ation	bii				

				iii	Expenditu	re wholly and e	velusival	v in	1	biii			
				iv	Total (bi +	•	ACIUSIVUI	, 111		biv			
			С		nce (aiii – b					1c			
			d			r section 54G/54	4GA (Spe	cify detai	ls	1d			
			e		D 1 1 \	ital Gains on In					d)		A1e
						er of immovabl			-				
			F	l .	wing details			J / F 2335					
					NI C	BANIA II	Percent			Addr	- 1	G, ,	
				S. No.	Name of buyer(s)	PAN/Aadhaar No. of buver(s)	age	Amour	nt	ss of prope		Stat e	
						(4)	share			ty,	de		
			NOT	E ►	Furnishing	of PAN/Aadhaar n 194-IA or is qu	No. is ma	andatory	, if t	he tax	is ded	duced	
						more than one						ective	
		2	From	slum	p sale								
			A	i	Fair market	value as per R	ule 11U <i>A</i>	E (2)	2a				
						value as per R			2a				
				_		consideration (` `		2a				
			B			under taking o			2b				4.0
			С			al gains from s				.1 E	JAM	E)	A2c
		3				are or unit of e on which S							
			a		value of con	/A	p		3	3a			
			b		uctions unde								
				i	Cost of aco	uisition withou	t indexat	tion		bi			
				ii		provement with				bii			
				iii	Expenditu	re wholly and e	xclusivel	y in		biii			
				iv	Total (i + i	i + iii)				biv			
			с										
				Loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months									
			d			date and divi				3d			
						ed, then loss ar							
			e	Shor	rt-term capi	tal gain on equi	ty share	or equit	y or	ientec	l MF		A3e
		4				Γ, not being							
		•				n company (to							
			a			ctions on which					•		A4a A4b
						S- from sale of							A4D
		5	1		an FII as pe	r section 115AE)	`			- at A	_	
			a	i	In case secu	rities sold include	e shares of		any o	other			
						shares, enter the ue of consideration			ble	ia			
					1 1	ct of unquoted sh							
						rket value of unq				ib			
						ned in the prescr				ic			
						ue of consideration ed shares adopted			CA	ic			
				ii	Full value of	consideration in	respect of	f securitie	es	aii			
				;::		nquoted shares				ai::			
			b	iii Ded	1 otal (1c + 11 uctions unde					aiii			
				i		uisition withou	t indexat	tion		bi			
				ii		provement with				bii			
				iii		re wholly and e				biii			
				iv	Total (i + i					biv			
			c		nce (5aiii –					5c			
						allowed u/s 9							
			d example if security bought/acquired within 3 months prior to record date and 5d										
						bonus units							
ь	1		1										

	e	Short-te	rm capit	al gain	on securi	ties (oth	er than	those a	at A3 a	bove)	A5e
6	From	sale of a	ssets oth	er than	at A1 or	A2 or A3	or A4	or A5	above		
	A				include she enter the fo			ny othe	r		
			Full valu	ie of coi	nsideration quoted shar	received/		ble ia			
		b	Fair ma	rket val	ue of unque ne prescrib	oted share		ib			
		c	Full valu	ie of coi	nsideration s adopted a	in respec	t of	c _A ic			
			. •		ration in re	espect of a	issets	aii	i		
			tal (ic + ii)					aiii	i		
	В		ons unde		on 48 n without i	indoveti		bi			
								bii			
			ii Cost of Improvement without indexation iii Expenditure wholly and exclusively in					biii	-		
			tal (i + ii		iy und the	iusively	···	biy			
	С	1 - 0	Balance (6aiii – biv)								
					y/unit) los						
	D	bought/	acquired	within	for ex 3 month ncome/bo	s prior 1	to reco				
	E	Deemed	short to	erm ca	pital gain						
	F		<u>of sched</u> on under		CG) n 54G/54C	I A		6f	+		
	G				han at A1		r <u>A3</u> 01			ove	A6g
7	Amou	unt deem	ed to be s	short te	rm capita	l gains					
a	Whether any amount of unutilized capital gain on asset transferr during the previous years shown below was deposited in the Capi Gains Accounts Scheme within due date for that year?										
	SI.	Previous year in which asset transfer	whi deduc claimed	ch ction in that		et acquir			not for	nount t used r new set or	
		transfer year red		••	Previous year in which asset acquired/const ructed Amount ut out of Ca Gains acc						
	i	2020-21	54G/540	GA							
	ii	2021-22	54G/540	GA							
	iii	2022-23	54G/540	БА							
b	Amou	ınt deeme	d to be sh	ort ter	m capital g	gains u/s					
					rm capita						A7
8		up schedi	ile PTI) (A8a + A	the natur <u>48b + A8c</u>)		n Capit	al Gai	n,	A8
	a				oss in the			A8a			
	b	Pass Th	rough In	come/I	oss in the	e nature	of	A8b			
	c	Pass Th	rough In	come/I	oss in the	e nature		A8c			
	Amou				in, charge A1 – A8 b		ed as n	l ot chai	geable	e to	Т
9					tes in Ind	ia as per					
	Sl. No.	Amount of income	Item No. A1 to A8 above in which included	Count ry name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not	Whet her TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applic able rate [lower of (6)	
	740	(2)	(2)	740	(5)	chargeab le)	, ,	(9)	(40)	or (9)]	
İ	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	

		I										
		II										
		a	DTA	A	ΓCG not claime					_		A9a
		b			Total amount of STCG claimed as chargeable to tax at special rates in India as per DTAA							A9b
	10		al Short-term Capital Gain (A1e+ A2c+ A3e+ A4a+ A4b+ A5e+ +A7 + A8-A9a)							e+		A10
В	Long-term capital	gain (LT	CG) (S	ub-items 6,	7&8 are not a	applicable fo	or resia	lents)				
Long-term Capital Gains	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)											
B				f purchase/ DD/MM/YYYY Date of sale/transfer						=		
apit		acquis		*					are/tr	ansier		
ı D		a	i						〓			
g-ter			ii	Value of pr	operty as per	stamp valu	ation		aii		\neg	
Cong					of considerat						\neg	
			iii		OC for the purpose of Capital Gain				aiii			
		b	[in case (aii) does not exceed 1.10 times (ai), Deductions under section 48						\dashv			
		-	i Cost of acquisition bi						\dashv			
			iia		uisition with i	ndexation		1	biia		\dashv	
			iib		of Improveme		exatio	n 1	biib		\neg	
				Cost of imp	rovement							
				Year of improvement								
				Cost of Imp	rovement witl	h indexatio	1					
				Add row								
			iii	-	e wholly and	exclusively	in	-	biii		_	
			iv	1	+ biib + biii)				bvi		\dashv	
		С	_	nce (aiii – bi	,	AFC/5AC/5	34CA	-	1c		\dashv	
		d	Deduction under section 54D/54EC/54G/54GA (Specify details in item D below)									
		e	Long-term Capital Gains on Immovable property (1c - 1d)							B1e		
		f	In case of transfer of immovable property, please furnish the									
			C N	N C	PAN/Aadhaar	n .		4	Addre	Pin	St	
			S.N o.	Name of buyer(s)	No. of	Percentag e share	Amou	ınt	ss of proper	cod	at	
					buyer(s)				ty,	e	e	
		NOT						uced				
			under section 194-IA or is quoted by buyer in the documents. In case of more than one buyer, please indicate the respective									
	2	From sl	lump s		more than on	e buyer, pro	ease III	uicau	e the	respec	uve	
					value as per I	Rule 11UAF	E(2)	2ai			\dashv	
		a			value as per I			2aii			\neg	
			iii I	Full value of	consideration	(higher of	ai or	2aii				
		b	Net	worth of the	under taking	or division		2b				
		с		Balance (2aiii – 2b) 2c								
		d	Deduction u/s 54EC 2d						_			
	2	e Long term capital gains from slump sale (2c-2d)									B2	
	3		ale of bonds or debenture (other than capital indexed bonds issued by					БУ				
		a b	Full value of consideration 3a Deductions under section 48									
			i	Deductions under section 48 i Cost of acquisition without indexation bi								
			ii		provement with			bii			\dashv	
	1	1									\dashv	
			iii	Expenditur	e wholly and	exclusively.		biii			li.	
			iii iv	Expenditur Total (bi +		exclusively		biv			\dashv	

		4				securities (other than a unit) or zero co	upon b	onds where		
		-	proviso t			ion 112(1) is applicable	1	1		
			a Full value of consideration 4a						-	
			b Deductions under section 48						-	
				i	_	st of acquisition without indexation	bi		-	
				ii	_	st of improvement without indexation	bii		_	
				iii	_	penditure wholly and exclusively in	biii		-	
				iv		tal (bi + bii +biii)	biv		4.	
			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							
		6	For NON-RESIDENTS- from sale of shares or debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to							
		LTCG computed without indexation benefit								
		7	For NON-RESIDENTS- from sale of, (i) unlisted securities as per sec. 112(1)(e), (ii) units referred in sec. 115AB, (iii) bonds or GDR as referred in sec. 115AC, (iv) securities by FII as referred to in sec. 115AD							
			a i In case securities sold include shares of a company of quoted shares, enter the following details							
					a	Full value of consideration received/receivable in respect of	ia			
					b	Fair market value of unquoted shares determined in the prescribed manner	ib			
					С	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of	ic			
				ii		l value of consideration in respect of urities other than unquoted shares	aii			
				iii	Tot	tal (ic + ii)	aiii		-	
			b	Deductions under section 48						
				i	Cos	st of acquisition without indexation	bi			
				ii	Cos	st of improvement without indexation	bii			
				iii	Exp	penditure wholly and exclusively in	biii			
				iv	Tot	tal (bi + bii +biii)	biv			
			c Long-term Capital Gains on assets at 7 above in case of NON-							
		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							
		9	Long-term Capital Gains on sale of capital assets at B8 (Column 14 of							
		,	From sale of assets where B1 to B8 above are not applica In case assets sold include shares of a							
				i		npany other than quoted shares, enter				
					a	Full value of consideration received/receivable in respect of	ia			
					b	Fair market value of unquoted shares determined in the prescribed	ib			
					С	Full value of consideration in respect of unquoted shares adopted as per	ic			
				::	E1	section 50CA for the purpose of	e::			
				ii		l value of consideration in respect of	aii			
			1.	iii Total (ic + ii) Deductions under section 48			aiii			
			b		. 1					
				ii	Cost of improvement with indexation					
				iii	ii Expenditure wholly and exclusively in biii v Total (bi + bii +biii) biv					
			С	iv						
			d	Balance (aiii – biv) Deduction under section 54D//54G/54GA 9d						
ш			l u	Dea	uct10	on under section 54D//54G/54GA	9u	<u> </u>		

			e	Long	-term Ca	pital Ga	nins on	assets at B9	above (9c- 9d)		B9e
		10			ed to be l								
								apital gain or eposited in th					
		a			due date				іе Саріі	iai Ga	ins Ac	counts	
		S.no	whi	us year i	n ,	ion under which duction	Pre	w asset acquire evious year in which asset	Amo utilise	ount ed out	used for no asset or remained ut unutilized		
			tran	sferred	cla	imed in	acqı	uired/construct ed	Gai	ins gains		ins	
		i	20	20-21	54D/:	54G/54G.	A						
		ii	20	21-22	54D/:	54G/54G	A						
		iii	20	22-23	54D/:	54G/54G	A						
		В						al gains, othe					D10
		11	Pass Tl	rough		loss in t	he natı	al gains (Xi + ure of Long T				Fill up	B10 B11
			a1		-Term (s in the natuchargeable @		B11a 1			
			Pass Through Income/Loss in the nature of Long Term Capital Gain, chargeable @ 10% 2										
			b Pass Through Income/ Loss in the nature of Long Term Capital Gain, chargeable @ 20%										
		12		t of LT	CG inclu	uded in items B1 to B11 but claimed as not chargeable special rates in India as per DTAA							•
				Amount of income	Item No. B1 to B11 above in which included	Count ry name & Code	Article DTAA	Conton VIII :C	Whet her TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applic able rate [lower of (6) or (9)]	
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
			I										
			II	otal am	unt of I 7	CCC alais	nad as r	not chargeable	to tor in	India	20 20 2	DTAA	B12
								chargeable to ta					B12
		13		ong tern 10+B11	•	gain] [B	1e + B	2e + B3c + B4	1c + B5	+ B6 +	+ B7c +	- B8+	B13
	C1	Sum of Capital Gai	n Incom	es (9ii +	9iii + 9i	v + 9v +	9vi + 9	Ovii + 9viii of t	table E	below))		C1
	C2	Income from transf			_				VDA)				C2
	C3	Income chargeable											C3
-	D	Information about							ivo Call	~~~!	dot=1		
		1		ase of d	eduction			/54G/54GA g		owing	details		
			a	i	Date of a			inal asset	עדע	ai	dd/mi	m/yyyy	
				;;	Cost of p	ourchase/	constr	uction of new	land or	aii	Cici, iii	, уууу	
				iii	Date of p	urchase	of new l	dertaking land or building		aiii	dd/mi	m/yyyy	
				iv	Amount	leposited	in Cap	ital Gains Acco	unts	aiv			
				Iva	Date of d Dd/mm/yy	vyy		ivb Account N	umber		ivc II code	FS	
				v	Amount					av			
			b			D	eduction	on claimed u/s	54EC				

		In			
	i	Date of transfer of origin	al asset	bi	dd/mm/yyyy
	ii	Amount invested in speci	fied/notified bonds	bii	
	iii	Date of investment		bii	dd/mm/yyyy
	iv	Amount of deduction clai	med	bi	
С		Deduct	ion claimed u/s 54G		
	i	Date of transfer of origin	al asset	ci	dd/mm/yyyy
	ii	Cost and expenses incurr	ed for purchase or	cii	
	iii				dd/mm/yyyy
	iv	Amount deposited in Capital Gains Accounts			
	iva	Date of deposit Dd/mm/yyyy	ivb Account Number		ivc IFS Code
	v	Amount of deduction clai	med	cv	
d		Deducti	on claimed u/s 54GA		
	i	Date of transfer of origin	al asset from urban area	di	dd/mm/yyyy
	ii	Cost and expenses incurr	ed for purchase or	dii	
	iii	Date of purchase/constru	ction of new asset in SEZ	dii	dd/mm/yyyy
	iv	Amount deposited in Car	oital Gains Accounts	di	
	iva	Date of deposit Dd/mm/yyyy ivb Account Number			ivc IFS Code
	v	v Amount of deduction claimed		dv	
e	Tota	Total deduction claimed (1a + 1b + 1c + 1d)			

Sl.	Type o Gain	f Capital	Gain of current year (Fill this column only if computed figure is	Sh	ort ter	m capital loss se	t off	Long	term capital loss set	off	Current year's capital gains remaining after set off
				15%	30%	applicable rate	DTAA rates	10%	20%	DTAA rates	
			1	2	3	4	5	6	7	8	9
i	negative)			(A3e*+ A4a*+ A8a *)	(A5e*+ A8b*)	(A1e*+ A2c*+A4b*+A6 g* +A7*+A8c*	A9b	(B4c*+ B5*+ B7c*+ B8* B9e* B11a1*+ B11a2*	(B1e*+ B2e*+B3c*+B6*+B9 e*+B10*+B11b*)	B12b	
ii	Short	15%	(A3e*+ A4a*+ A8a *)								
iii	term	30%	(A5e*+ A8b*)								
	capital gain	applicabl e rate	(A1e*+ A2c*+A4b*+A6g* +A7*+A8c*)								
v		DTAA rates	A9b								
	Long term	10%	(B4c*+B5*+B7c*+ B8*+B9e B11a1*+B11a2*)								
	capital gain	20%	(B1e*+ B2e*+B3c*+B6*+B9e* +B10*+B11b*)								
viii		DTAA rates	B12b								
ix	Total le + viii)	oss set off ((ii + iii + iv + v + vi + vii								
x	Loss re	emaining a	fter set off (i-ix)								

	ne figures of LTCG in this table (B1e* etc.) are the amounts			,	educed by	the amount of
FIn	formation about accrual/receipt of capital gain	*				
	Type of Capital gain / Date	Upto 15/6 (i)	16/6 to 15/9 (ii)	16/9 to 15/12 (iii)	16/12 to 15/3 (iv)	16/3 to 31/3 (v)
1	Short-term capital gains taxable at the rate of 15% Enter value from item 5vi of schedule BFLA, if any.					
2	Short-term capital gains taxable at the rate of 30% Enter value from item 5vii of schedule BFLA, if any.					
3	Short-term capital gains taxable at applicable rates Enter value from item 5viii of schedule BFLA, if any.					
4	Short-term capital gains taxable at DTAA rates Enter value from item 5ix of schedule BFLA, if any.					
5	Long- term capital gains taxable at the rate of 10% Enter value from item 5x of schedule BFLA, if any.					
6	Long- term capital gains taxable at the rate of 20% Enter value from item 5xi of schedule BFLA, if any.					
7	Long- term capital gains taxable at the rate DTAA rates Enter value from item 5xii of schedule BFLA, if any.					
8	Capital gains on transfer of Virtual Digital Asset taxable at the rate of 30% Enter value from item 15B of schedule SI, if any					

Sch 112	iedule 2A			of equity	share in a	company	or unit of e	quity ori	ented fun	d or unit	of a busine	ss trust o	n which S	TT is paid	i
	S. N o.	Share/U nit Acquire d	ISI N Co de	Name of the Share/ Unit	No. of Shares/ Units	Sale- price per Share/ Unit	Full Value Consider ation -If shares are acquired on or before 31.01.20 18 (Total Sale Value) (4*5) - If shares are Acquire d after 31st January, 2018 - Please enter Full Value of Consider ation	Cost of acquisi tion withou t indexa tion (highe r of 8 or 9)	Cost of acquisi tion	If the long term capital asset was acquir ed before 01.02.2 018, - Lower of 11 and 6	Fair Market Value per share/un it as on 31st January ,2018	Total Fair Mark et Value of capita l asset as per sectio n 55(2)(ac)- (4*10)	Expend iture wholly and exclusiv ely in connect ion with transfe r	Total deduct ions (7+12)	Bala nce (6- 13) - Item 5 of LTC G Sche dule of ITR6
	(C ol 1)	(Col 1a)	(C ol 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														
		rows													
	Tot	al													

S. No.	Share/U nit Acquire d	ISIN Code	Name of the Share/ Unit	No. of Shares/ Units	Sale- price per Share/ Unit	Full Value Consider ation -If shares are acquired on or before 31.01.20 18 (Total Sale Value)(4*5) -If shares are Acquired d after 31st January 2018 - Please enter Full Value of Consider ation.	Cost of acquis ition witho ut indexa tion (highe r of 8 or 9)	Cost of acquis ition	If the long term capital asset was acquired before 01.02. 2018, - Lower of 11 and 6	Fair Market Value per share/u nit as on 31st January ,2018	Total Fair Mark et Value of capit al asset as per sectio n 55(2)(ac)- (4*10	Expend iture wholly and exclusi vely in connect ion with transfe r	Total deduct ions (7+12)	Bala nce (6- 13) - Item 8 of LTC G Sche dule of ITR6
(Co 11)	(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)
Addı	rows													
Tota														

Schedule VDA			fer of Virtual Digital ery transaction are t		every 'transfer' is a trai	ısaction)	
Sl. No.	Date Acquisition	of	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		e Incomes of Busines				(I) N 26 6
A. 1 B. 1		(Item No. 3f of Schedule BP) (Item No. C2 of Schedule CG)					

Sched	lule OS	Income from other sources			
1	Gross in	come chargeable to tax at normal applicable rates (1a+ 1b+ 1c+ 1d + 1	(e)		1
	a	Dividends, Gross		1a	
		i Dividend income other than (ii)		ai	
SOURCES		ii Dividend income u/s 2(22)(e)		aii	
≩	b	Interest, Gross (bi + bii + biii + biv+bv)		1b	
ΙĘΙ		i From Savings Bank	bi		
$ \mathbf{z} $		ii From Deposits (Bank/ Post Office/ Co-operative) Society)	bii		
		iii From Income-tax Refund	biii		
OTHER		iv In the nature of Pass through income/Loss	biv		
151		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 charges	able to tax	1d	
	u	(di + dii + diii + div + dv)			

								_
			i	Aggregate value of sum of money re	ceived without	consideration	di	
		ii	In case immovable pro	pperty is received without considerati	on, stamp duty	value of	dii	
		11	property				an	
		iii		operty is received for inadequate cons	sideration, stan	p duty value of	diii	
\vdash	-		property in excess of s					
		iv	In case any other prop property	erty is received without consideratio	n, fair market v	alue of	div	
\vdash	-			erty is received for inadequate consi	deration fair m	arket value of		
		v	property in excess of s		uci ation, ian in	iai ket value oi	Dv	
П	1e	Any ot	her income (please spec					
			Nature	. <u>,</u> ,		Amount		
	ĺ	1		eived by a unit holder from a busines	s trust during		1	
				eferred to in section 56(2)(xii)			1	
Щ.	_	Add ro						
2	Inc			s (2ai + 2aii + 2b+ 2c+ 2d + 2e relate		11 / 115DD	1	 2
	ŀ	ai		es, crossword puzzles, races, card gar		able u/s 115BB	2ai 2aii	
1		aii b		nings from online games chargeable t s 115BBE (bi + bii + biii + biv+ bv + b			2b	
1 1		D		Cash credits u/s 68	(1)		bi	
							bii	
1 1				Unexplained investments u/s 69			biii	
1				Unexplained money etc. u/s 69A	(OD		-	
1 1				Undisclosed investments etc. u/s			biv	
				Unexplained expenditure etc. u/s			bv	
	<u> </u>	A 4		Amount borrowed or repaid on I	1undi u/s 69D		bvi	
	С	Any ot		at special rate (total of ci to cxxiii) y foreign company chargeable u/s	ci		2c	
		i		an proviso to Section 115A(1)(a)(A)	CI			
1 1				non-resident (Not being company)	cia			
				from a unit in an International				
		ia		entre, as referred to in sub-section				
				chargeable under proviso to section				
1 1			115A(1)(a)(A)	Government or Indian concern on	ai:			
		ii		s chargeable u/s 115A(1)(a)(ii)	cii			
1 1				rom Infrastructure Debt Fund	ciii		1	
		iii	chargeable u/s 115A(1		CIII			
1 1		•		section 194LC(1) - chargeable u/s	civ			
		iv	115A(1)(a)(iiaa) @ 5%					
		v		n Proviso to section 194LC(1) -	cv			
			chargeable u/s 115A(1				4	
		vi	115A(1)(a)(iiab)	n section 194LD - chargeable u/s	cvi			
1 1				eing interest referred to in section	cvii		1	
		vii	194LBA - chargeable		CVII			
1 1				of UTI or other Mutual Funds	cviii			
		viii		10(23D), purchased in Foreign				
			Currency - chargeable				4	
		:		y or fees for technical services	cix			
		ix		ernment or Indian concern -)(b)(A) & 115(1)(b)(B)				
1 1				nterest from bonds purchased in	cx		1	
		x		non-residents - chargeable u/s				
			115AC	J				
1 1				ividend from GDRs purchased in	cxi			
		xi		non-residents - chargeable u/s				
			115AC				-	
		xii		espect of units purchased in foreign	cxii			
			Income (other than	dividend) received by an FII in	cxiii			
		xiii		(other than units referred to in	CAIII			
			section 115AB) - charg					
			Income by way of inte	rest received by an FII on bonds or	exiv			
		xiv		s referred to in section 194LD -				
				viso to section 115AD(1)(i)				
		xv	associations chargeabl	non-residents sportsmen or sports	cxv			
Щ	1	1	associations chargeabl	t ws 113DDA				

	xv	Anonym 115BBC	ous Donation	s in certain	cases cha	argeable u/s	cxvi					
	xv	ii Income	by way of ro			veloped and	cxvii	i				
		registere	ed in India - ch by way of trai			- chargeable	cxvii	. l				
	XV	u/s 115B	BG			_	CAVII	1				
	xi		from royalty 1 to 31.3.1976				cxix					
		l l	where agreem									
		31.3.197	6, and agreer									
		Governr Paragra	nent. ph EII of Part	I of first sch	edule of Fi	nance Act						
	X	Income	being dividen	d received b	y an FII i	n respect of	cxx					
			es (other than able u/s 115AI		d to in sec	tion 115AB)						
	XX	i Income	being dividen	d received b			cxxi					
			of securities 15AB) - charg			erred to in						
	XX		(other than div			ecified fund	exxii	i				
			ct of securitie			ferred to in						
+	Pas						sources claimed as chargeable at special rates (drop do					
d	to b	e provided)										
e			included in 1 and 2 above, which claimed as is che 2) of table below) How No.				ole at speci	al rat	es in Indi	a as per DT	TAA (total of	2e
		(=) (-)	Item No.			Rate as per	Whether				Applicable	
	Sl.	Amount of	1ai,1b to 1 d 2a, 2c & 2d	Country name &	Article of	Treaty (enter NIL,	TRC	Secti of I.		as per I.T.	rate	
	No.	income	in which	Code	DTAA	if not	obtained (Y/N)	Ac	I	Act	[lower of (6) or (9)]	
ŀ	(1)	(2)	included (3)	(4)	(5)	(6)	(7)	(8))	(9)	(10)	-
		(-)	(3a)	(-)	(-)	(*)	(,)	()		(-)	(-*)	
ŀ	I								_			-
De		ions under se	ection 57 (othe	r than those r	ı elating to ir	ı ncome charge	rable at spe	ecial r	ates unde	r 2a, 2b ,2c	& 2d)	
	a		s / Deductions				3a					
	b		ation (availabl expenditure o				3b					_
	С	offered i	in Îa)		. , ,	·	3c					
ŧ	d		Interest expen	diture u/s 57	(1) – comp	uted value	3ci 3d					4
l Aı		ts not deduc	tible u/s 58				J Su					4
		chargeable t										5
			her sources ch (If negative ta				[1(after re	educii	ng income	related to I	DTAA	6
_			sources (other				race hors	es) (2	+6)) (en	er 6 as nil, i	if negative)	7
			tivity of ownin	g race horses	1		0					
a	Dec	eipts luctions und	er section 57 ii	relation to	receints		8a					_
b	at 8	a only			¥		8b					
d			ductible u/s 58				8c 8d					
e	Bal	ance (8a - 8b	0 + 8c + 8d) (if	negative take		o 11xvii of Sc	hedule CF					8e
			ead "Income f		,		e as nil if n	egativ	e)			9
) In	torm	ation about a	accrual/receipt	of income fr	om Other	Sources	Γ	1	F	1		
S.	No.	Other Sou	rce Income	Upto 15/6	From 1	16/6 to 15/9	From 16 15/12		From 16/12 to 15/3	From 1		
		****		(i)		(ii)	(iii)		(iv)	(v)	
		Winnings lotteries,	from crossword									
		puzzles, ra	ces, games,									
			betting etc. in section									
		2(24)(ix)										
	, \neg		y way of									
	2	games u/s 11	rom online 15BBJ									
	•	Dividend	Income									
- 1	-	referred in 1	la(i)		1		1					

	Dividend Income u/s 115A(1)(a)(i) other than			
4	proviso to section			
	115A(1)(a)(A) @ 20%			
	(Including PTI Income)			
	Dividend income under			
	proviso to sec			
	115A(1)(a)(A) @10%			
	(Including PTI Income) Dividend Income u/s			
6	115AC @ 10%			
	(Including PTI Income)			
	Dividend Income (other			
	than units referred to in			
7	section 115AB) received			
	by a FII u/s 115AD(1)(i)			
	@ 20% (Including PTI			
	Income)			
	Dividend Income (other			
	than units referred to in			
	section 115AB) received by a specified fund u/s			
°	115AD(1)(i) @ 10%			
	(Including PTI Income)			
	(
	Dividend income			
9	chargeable at DTAA			
	Rates			

Sche	dule C			r 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	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 (Fill this row only, if computed figure is negative)		(3 of Schedule – HP)	(2vi of item Eof Schedule BP)	(6 of Schedule-OS)	
	ii	House property	(3 of Schedule HP)				
CURRENT YEAR LOSS ADJUSTMENT	iii	Business (excluding Income from life insurance business u/s 115B speculation income and income from specified business)	(A38 of Schedule BP)				
ADJI	iv	Income from life insurance business u/s 115B	(3iv of item E of Sch. BP)				
OSS	v	Speculation income	(3ii of item E of Sch. BP)				
EAR I	vi	Specified business income u/s 35AD	(3iii of item E of Sch. BP)				
TY YI	vii	Short-term capital gain taxable @ 15%	(9ii of item E of Schedule CG)				
RRE	viii	Short-term capital gain taxable @ 30%	(9iii of item E of Schedule CG)				
CU	ix	Short-term capital gain taxable at applicable rates	(9iv of item E of Schedule CG)				
	x	Short-term capital gain taxable at special rates in India as per DTAA	(9v of item E of Schedule CG)				
	xi	Long term capital gain taxable @ 10%	(9vi of item E of Schedule CG)				
	xii	Long term capital gain taxable @ 20%	(9vii of item E of Schedule CG)				
	xiii	Long term capital gains taxable at special rates in India as per DTAA	(9viii of item E of schedule CG)				
	xiv	Net income from other sources chargeable at normal applicable rates	(6 of Schedule OS)				

xv	Profit from the activity of owning and maintaining race horses	(8e of Schedule OS)		
xvi	Income from other sources taxable at special rates in India as per DTAA	(2e of Schedule OS)		
xvii	Total loss set off			
xvii i	Loss remaining after set-off (i -	- xvii)		

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 incom 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) (Note: B/F loss set off will be restricted to business income excluding income u/s 44BB & 44BBB)	(Note: B/F depreciation set off will be restricted to business income excluding income u/s 44BB & 44BBB)		
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		(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					
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)				

Current year's income remaining after set off Total of 5i + 5ii + 5iii + 5iv + 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xii

Scl	ıedu	le CFL	Details of Losses	to be carı	ied forv	vard to futu	re years						
	S. No.	Assessmen		House propert y loss	Loss f than lo busin	rom busine oss from spe ness and spe business	ss other culative ecified	Loss from speculati ve	d	Loss from life insuranc e	Short-term capital loss	Long- term Capital loss	Loss from owning and maintaini
					Brough t forwar d busines s loss	of opting for taxation section 115BAA	forward Business loss available for set off durin g the year	business	busines s	business u/s 115B			ng race horses
	1	2	3	4	5a	5b	5c=5a- 5b	6	7	8	9	10	11
	i	2010-11					30						
	ii	2011-12								-			
	iii	2012-13											
	iv	2013-14		-						-			
	v	2014-15											
	vi	2015-16											
	vii	2016-17											
		2017-18											
	ix	2018-19											
S		2019-20											
FOSS		2020-21											
FI		2021-22											
DC		2022-23											
'AR		2023-24											
CARRY FORWARD OF		Total of earlier year losses b/f											
CAI		Adjustme nt of above losses in Schedule BFLA		(2i of Schedul e BFLA)		of Schedule i		(2iv of Schedule BFLA)	(2v of Schedul e BFLA)	BFLA)			(2xiv of Schedule BFLA)
		2024-25 (Current year losses)		(2xviii of Schedul e CYLA)	(3xviii	of Schedule	e CYLA)	(B43 of Schedule BP, if –ve)	(C49 of Schedul e BP, if –ve)	Schedule	x) of item E of Schedule CG)	x) of item	(8e of Schedule OS, if –ve)
	xvii i	nolder (Applicabl e for Investmen t fund only)											
	xix	Current year losses to be carried forward (xvii-xviii)											

	Total loss					
	Carried					
xx	forward to					
AA	future					
	years (xv-					
	xvi+xix)					

Schedul	e UD Unab	osorbed depre	ciation and al	lowance under s	ection 35(4)			
Sl No	Assessment Year		Dep	reciation		Allowa	nce under section 35	5(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)	

Schedu	le ICDS Effect of Income Computation Disclosure Standard	ls on profit		
Sl. No.	ICDS	Increase in Profit (Rs.)	Decrease in profit (Rs.)	Net Effect (Rs.)
(1)	(2)	(3)	(4)	(5)
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 w/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			
XI	Total effect of ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X)			

Sched	ule 1	0AA Deduc					
U/S AA	Ded	uctions in respect of u					
0 01 0 01	SI	Undertaking	Assessment year in which unit begins to manufacture/produce/provide services	Sl	Amount of deduction		
OUCTI	a	Undertaking No.1		a	(item 17 of Annexure A of Form 56F for Undertaking 1)		
DED	b	Undertaking No.2		b	(item 17 of Annexure A of Form 56F for Undertaking 2)		
	c	Total deduction unde	r section 10AA (a+b)			c	

Sch	edule	80G	Details of donations entitled for de	eduction under section	on 80G			
Fr. 700		-	ations entitled for 100% deduction without ifying limit					
ILS OF		Nam	e and address of donee	PAN of Donee				Eligible Amount of donation
DETAIL DONAT		i				Donation in other mode		
		ii						
		iii			·			

	iv	Total						
В		ations entitled for 50% deduction without ifying limit						
	Nam	e and address of donee	PAN o	f Donee	Am	ount of dona		Eligible Amount of donation
	i					Donation in other mode		
	iii							
С	Don	Total ations entitled for 100% deduction subject to						
		qualifying limit Name and address of donee		f Donee	Amount of donation			Eligible Amount of donation
	i	i				Donation in other mode		
	ii iii							
	iv	Total						
D		ations entitled for 50% deduction subject to ifying limit						
	Nam	e and address of donce	PAN of Donee	ARN (Donation Reference Number)		ount of dona		Eligible Amount of donation
	i				Donation in other mode			
	ii iii							
-		Total						
E		l donations (Aiv + Biv + Civ + Div)	+			<u> </u>		

Scl	ıedul	e 80GGA Details of don	ations for scientific rese	earch or ru	ral developi	ment			
	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							

Scheo	dule 80GGC	Details of	contributions	made to politica	l parties		
S. No.	Date	Amount of co	ntribution		IFS code of Bank		
		Contribution in cash Contribution in other mode Total			contribution	Cheque number/IMPS/NEFT/RTGS	
i							
	(add rows)						
	Total contribution						

Schedule 80IAC Deduction in respect of eligible start-up [to be filled only if answer to A19(q) is 'Yes']										
Sl. No.	Date of incorporation of Startup	Nature of business	Certificate number as obtained from Inter Ministerial Board of Certification	First AY in which deduction was claimed	Amount of deduction claimed for current AY					
(1)	(2)	(3)	(4)	(5)	(6)					

Sub-s Sl. No.	Type of entity	Type of income of the unit	Authority granting registration	Date of registration	Registration number	First AY during which deduction is claimed	Amount of deduction claimed for current AY
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(add ı	row option to	be provided)					
Total							

Scl	hedu	le R	4	Details of donations to 35(2AA)]	research a	ssociations etc. [deduc	tion under s	ections 35(1)(ii) or 35(1)(iia) or 35(1)(iii) or
		Nar	ne and addre	ss of donee		PAN of Donee	Amo	unt of dona	ition	Eligible Amount of donation
							Donation in cash	Donation in other mode	Total Donation	
		i								
		ii								
		iii	Total							

Se	hed	ule 80-IA	Deductions under section 80-IA				
4			n respect of profits of an enterprise	a1	Undertaking no. 1	(item 30 of Form 10CCB of the undertaking)	
80-IA	a	facility]	in section 80-IA(4)(i) [Infrastructure	a2	Undertaking no. 2	(item 30 of Form 10CCB of the undertaking)	
N U/S		Deduction i	n respect of profits of an undertaking	b1	Undertaking no. 1	(item 30 of Form 10CCB of the undertaking)	
CTIO	b	referred to	in section 80-IA(4)(iv) [Power]	b2	Undertaking no. 2	(item 30 of Form 10CCB of the undertaking)	
DEDUCTION			n respect of profits of an undertaking in section 80-IA(4)(v) [Revival of	c1	Undertaking no. 1	(item 30 of Form 10CCB of the undertaking)	
	С	power gener	() () [c2	Undertaking no. 2	(item 30 of Form 10CCB of the undertaking)	
	d	Total deduc	tions under section 80-IA (a1 + a2 + b1	$1 + \mathbf{b}$	2 + c1 + c2		d

Sched	ule 80-IB Dedu	uctions under section 80-IB					
		se of undertaking which begins	a1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)		
a	80-IB(9)]	tion or refining of mineral oil [Section	a2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)		
b	Deduction in the cas	se of an undertaking developing and	b1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)		
D	building housing pr	ojects [Section 80-IB(10)]	b2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)		
	processing, preserva	se of an undertaking engaged in ation and packaging of fruits,	c1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)		
c	vegetables, meat, me products [Section 80]	eat products, poultry, marine or dairy 0-IB(11A)]	c2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)		
		se of an undertaking engaged in	d1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)		
d		of handling, storage and od grains [Section 80-IB(11A)]	d2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)		
e	Total deduction und	ler section 80-IB (Total of a1 to d2)			<i>.</i>	g	

Sch	ıedı	ule 80	0-IC or 80-IE	Dedu	ictions under section	1 80-IC or 80-IE			
	a	Dod	uction in respe	ct of un	dertaking located in	Sikkim	a1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
	а	Deu	uction in respe	ct or un	der taking located in	SIRRIII	a2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
	b	Dod	uation in respe	at of un	dertaking located in	Himaghal Dradoch	b1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
	D	Deu	ucuon in respe	ct of un	idertaking located ii	i iiimachai i i adesh	b2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
	c	Dod	uction in rospo	et of un	dertaking located in	. Littaranchal	c1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
			-				c1	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
ļ	d	Ded	uction in respe	ct of un	dertaking located in	North-East			
				da1	Undertaking no.	(30 of Form 10CCB of the undertaking)			
		da	Assam	da2	Undertaking no.	(30 of Form 10CCB of the undertaking)			
)-IC			Arunachal	db1	Undertaking no.	(30 of Form 10CCB of the undertaking)			
DEDUCTION U/S 80-IC		db	Pradesh	db2	Undertaking no.	(30 of Form 10CCB of the			
NOI				dc1	Undertaking no.	undertaking) (30 of Form 10CCB of the			
UCT		dc	Manipur	dc2	Undertaking no.	undertaking) (30 of Form 10CCB of the			
DED				dd1	Undertaking no.	undertaking) (30 of Form 10CCB of the			
		dd	Mizoram	dd2	1 Undertaking no.	undertaking) (30 of Form 10CCB of the	-		
				de1	2 Undertaking no.	undertaking) (30 of Form 10CCB of the			
		de	Meghalaya	de2	Undertaking no.	undertaking) (30 of Form 10CCB of the			
				df1	2 Undertaking no.	undertaking) (30 of Form 10CCB of the			
		df	Nagaland	df2	Undertaking no.	undertaking) (30 of Form 10CCB of the			
				dg1	2 Undertaking no.	undertaking) (30 of Form 10CCB of the			
		dg	Tripura	dg2	1 Undertaking no.	undertaking) (30 of Form 10CCB of the			
					2	undertaking)			
		dh				in North-east (total of da1 to dg2)	dh		
	e	Tota	al deduction ur	der sec	tion 80-IC or 80-IE	$(\mathbf{a} + \mathbf{d} + \mathbf{c} + \mathbf{dh})$	e		

Sc	hedu	le VI	-A Deductions	under Chapter V	I-A				
	1	Par	t B- Deduction in respe	ect of certain payn	nents	S			
ļ			1000	I		leacca			
		a c	80G 80GGA		b d	80GGB 80GGC			
		_	al Deduction under Par	rt B (a + b + c +d)		100000		1	
	2	_	t C- Deduction in respe						
		e	80-IA	(d of Schedule 80-IA)	f	80-IAB			
DEDUCTIONS		g	80-IAC	(7 of Schedule 80-IAC)	h	80-IB	(e of Schedule 80-IB)		
EDUC		i	80-IBA		j	80-IC/ 80-IE	(e of Schedule 80-IC/80-IE)		
TOTAL D		k	80JJA		l	80JJAA	[Sl.no. 5I(eiv) +5II of Annexure to Form 10DA]		
TO		m	80LA(1)	(9 of Schedule 80-LA)	n	80LA(1A)	(9 of Schedule 80-LA)		
		0	80M- Details of distribution of dividend as provided in e-filing utility		р	80-PA			
			al Deduction under Pa	_	_			2	
	3	Tot	al deductions under Ch	napter VI-A (1 + 2)			3	

	iedule	SI Income chargeable to tax at special rates [Please see	instruc	tions) for section	on and rate of taxl	
June June	CI					Tax thereon
June June	No	•			(i)	(ii)
June June	1				,	
June June	2	• /		30		
Section ITSAB (LTCG for non-resident on bunds/GDR)	1 3			10	(part of 5xof Schedule BFLA)	
Section11SAB					(part of 5x of Schedule BFLA)	
Table	5			10	(part of 5x of Schedule BFLA)	
8 12 (LTCG on others)	6	115AC (LTCG for non-resident on bonds/GDR)		10		
9 112A (LTCG on sale of shares or units on which STT is pid) or section 115AD(1)(b)(iii)-Proviso 10 STCG chargeable at special rates in India as per DTAA	7	115AD (LTCG for FII on securities)		10		
Dot Section 115AD(1)(b)(iii)-Proviso Dot Section 115AD(1)(b)(iii)-Proviso Section	8			20	(5xi of Schedule BFLA)	
It I.TCG Chargeaule at special rates in India as per DTAA	9			10	, , ,	
11 1.15 C. C. Indregation at special rates in India as per DTAA 1.15 1.15 (Profits and gains of He insurance business	10	STCG chargeable at special rates in India as per DTAA			BFLA)	
ISAC ((Income by way of interest received by non-resident formonoba purchased in foreign currency) 15AC (Income by way of Dividend received by non-resident on 13b GDR purchased in foreign currency) 10	11	LTCG Chargeable at special rates in India as per DTAA			BFLA)	
158 Glucome by way of Divident received by non-resident on 10 (part of 2cxt of Schedule OS) 115BC (Income by way of Divident negames) 10 (part of 2cxt of Schedule OS) 14 115BB (Winnings from lotteries, puzzles, races, games etc.) 30 (2a of Schedule OS) 15 115BBJ (Winnings from online games) 30 (2a of Schedule OS) 16 115BBJ (Tay on Income from Virtual Digital asset A Income under head business or profession 30 (2) (2b of Schedule OS) 16 115BBJ (Tay on Income from Virtual Digital asset 30 (2) (2b of Schedule OS) 17 115BBE (Income under head capital Gain 30 (2) (2b of Schedule OS) 18 115A(1)(b)(A) & 115A(1)(b)(B)(Income of a foreign company from Royalty & Fees for Technical Services) 10 (part of 2cxtx of Schedule OS) 18 115A(1)(b)(A) & 115A(1)(b)(B)(Income of a foreign company from Royalty & Fees for Technical Services) 10 (part of 2cxtx of Schedule OS) 115BBF (Income from patent) 10 (part of 2cxtx of Schedule OS) 15BBG (Income from patent) 10 (3c of Schedule BP) 10 (2cxvii of Schedule OS) 115BBG (Income from transfer of carbon credits) 10 (3c of Schedule OS) 115BBG (Income from transfer of carbon credits) 10 (3c of Schedule OS) 115BBG (Income from transfer of carbon credits) 10 (2cxvii of Schedule OS) 115BBG (Income in the nature of Short Term Capital Gain chargeable @ 15% (part of 2e of Schedule OS) 12 (part of 5vi of Schedule OS) 12 (part of 5vi of Schedule OS) 12 (part of 5vi of Schedule BP) 12 (part of 5vi of Schedule OS) 12 (part of 5vi of Schedule OS) 12 (part of 5vi of Schedule OS) 12 (part of 5vi of Schedule OS) 12 (part of 5vi of Schedule OS) 12 (part of 5vi of Schedule OS) 12 (part of 5vi of Schedule OS) 12 (part of 5vi of Schedule OS) 12 (part of 5vi of Schedule OS) 12 (part of 5vi of Schedule OS) 12 (part of 5vi of Schedule OS) 12 (part of 5vi of Schedule OS) 12 (part of 5vi of Schedule OS) 12 (part of 5vi of Schedule OS) 12				12.50	(5iii of Schedule BFLA)	
13b GDR purchased in foreign currency	13a	115AC ((Income by way of interest received by non-resident from bonds purchased in foreign currency)		10	(part of 2cx of Schedule OS)	
ISBBJ (Winnings from online games)				10	(part of 2cxi of Schedule OS)	
ISBBI (Winnings from online games)	14	115BB (Winnings from lotteries, puzzles, races, games etc.)		30	(2a of Schedule OS)	
A Income under head Dusiness or profession 30 33 63 63 56 58 56 56 56 56 56 56	15	115BBJ (Winnings from online games)		30	(2ab of Schedule OS)	
B Income under head Capital Gain	16	115BBH- Tax on Income from Virtual Digital asset				
11 115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D)		A Income under head business or profession		30	(3f of Schedule BP)	
18 15A(1)(b)(A) & 115A(1)b)(B)(Income of a foreign company from Royalty & Fees for Technical Services) 115BBF (Income from patent) 19 10 (part of 2cxix of Schedule OS) 115BBF (Income from patent) 19 10 (2cxvii of Schedule BP) 10 (2cxvii of Schedule BP) 10 (2cxvii of Schedule BP) 10 (2cxvii of Schedule BP) 10 (2cxvii of Schedule BP) 10 (2cxvii of Schedule BP) 10 (2cxvii of Schedule BP) 10 (2cxvii of Schedule BP) 10 (2cxvii of Schedule BP) 10 (2cxvii of Schedule BP) 10 (2cxvii of Schedule BP) 10 (2cxvii of Schedule BP) 10 (2cxvii of Schedule BP) 10 (2cxvii of Schedule BP) 10 (2cxvii of Schedule OS) 11 (2cxvii of Schedule OS) 11 (2cxvii of Schedule OS) 11 (2cxvii of Schedule OS) 11 (2cxvii of Schedule OS) 11 (2cxvii of Schedule OS) 11 (2cxvii of Schedule OS) 11 (2cxvii of Schedule OS) 11 (2cxvii of Schedule OS) 11 (2cxvii of Schedule OS) 11 (2cxvii of Schedule OS) 11 (2cxvii of Schedule OS) 11 (2cxvii of Schedule OS) 11 (2cxvii of Schedule OS) (2cxvii of Schedule OS) 11 (2cxvii of Schedule OS) 11 (2cxvii of Schedule OS) 11 (2cxvii of Schedule OS) (2cxvii of		B Income under head Capital Gain		30	(C2 of Schedule CG)	
ITSBF (Income from patent)	17	115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D)		60	(2b of Schedule OS)	
10				10	(part of 2cxix of Schedule OS)	
a Income under head business or profession						
b Income under head other sources		a Income under head business or profession		10	(3d of Schedule BP)	
a Income under head business or profession				10	(2cxvii of Schedule OS)	
D Income under head other sources D 10 (2cxviii of Schedule OS)	20	115BBG (Income from transfer of carbon credits)				
Income from other sources chargeable at special rates in India as per DTAA (part of 2e of Schedule OS)		a Income under head business or profession		10	(3e of Schedule BP)	
as per DTAA 22 Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15% 23 Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30% 24 Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% u/s 112A 25 Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% u/s 112A 26 Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20% 26 Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% other than section 112A 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) 28 Income received in respect of units purchased in foreign currency by an off-shore fund-115AB(1) 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. Paragraph EII of Part I of first schedule of Finance Act 30 Any other income chargeable at special rate (Drop down to be provided in e-filing utility) (part of 2c of Schedule OS)		b Income under head other sources		10	(2cxviii of Schedule OS)	
22 Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15% 15					(part of 2e of Schedule OS)	
Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30% 30	22	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15%		15		
chargeable @ 10% u/s 112A Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20% 26 Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% other than section 112A Pass through income in the nature of income from other source capital Gain chargeable at special rates (Drop down to be provided in e-filing utility) 28 Income received in respect of units purchased in foreign currency by an off-shore fund-115AB(1) 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. Paragraph EH of Part I of first schedule of Finance Act 30 Any other income chargeable at special rate (Drop down to be provided in e-filing utility) (part of 5x of Schedule BFLA) (part of 5x of Schedule OS) (2cd of Schedule OS) (2cx of Schedule OS) (2cxix of Schedule OS)	23	Pass Through Income in the nature of Short Term Capital Gain		30	(part of 5vii of Schedule	
Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20% 26 Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% other than section 112A Pass through income in the nature of income from other source chargeable at special rates (Drop down to be provided in e-filing utility) 28 Income received in respect of units purchased in foreign currency by an off-shore fund-115AB(1) Income from royalty where agreement entered between 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. Paragraph EH of Part I of first schedule of Finance Act 30 Any other income chargeable at special rate (Drop down to be provided in e-filing utility) 20 (part of 2c of Schedule OS)	24	Pass Through Income in the nature of Long Term Capital Gain		10	(part of 5x of Schedule BFLA)	
Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% other than section 112A Pass through income in the nature of income from other source chargeable at special rates (Drop down to be provided in e-filing utility) 28 Income received in respect of units purchased in foreign currency by an off-shore fund-115AB(1) Income from royalty where agreement entered between 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. Paragraph EII of Part I of first schedule of Finance Act 30 Any other income chargeable at special rate (Drop down to be provided in e-filing utility) 10 (2cx of Schedule OS) 50 (2cxix of Schedule OS)	25	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20%		20	4 0 0	
Pass through income in the nature of income from other source chargeable at special rates (Drop down to be provided in e-filing utility) 28 Income received in respect of units purchased in foreign currency by an off-shore fund-115AB(1) 10 (2cx of Schedule OS) 110 (2cx of Schedule OS) 110 (2cx of Schedule OS) 110 (2cx of Schedule OS) 111 (2cx of Schedule OS) 112 (2cx of Schedule OS) 113.1961 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. 112 (2cxix of Schedule OS) 113 (2cxix of Schedule OS) 114 (2cxix of Schedule OS) 115 (2cxix of Schedule OS)	26	Pass Through Income in the nature of Long Term Capital Gain		10	,	
Income received in respect of units purchased in foreign currency by an off-shore fund-115AB(1) 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. Paragraph EH of Part I of first schedule of Finance Act Any other income chargeable at special rate (Drop down to be provided in e-filing utility) 10 (2cx of Schedule OS) (2cxix of Schedule OS)	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)			(2d of Schedule OS)	
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. Paragraph EII of Part I of first schedule of Finance Act Any other income chargeable at special rate (Drop down to be provided in e-filing utility) 50 (2cxix of Schedule OS)	28	Income received in respect of units purchased in foreign		10	(2cx of Schedule OS)	
Any other income chargeable at special rate (Drop down to be provided in e-filing utility) Any other income chargeable at special rate (Drop down to be provided in e-filing utility) (part of 2c of Schedule OS)	29	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.		50	(2cxix of Schedule OS)	
	30	Any other income chargeable at special rate (Drop down to be			(part of 2c of Schedule OS)	
	-	provided in c-ming denicy)	<u> </u>	Tatal	· ·	

Sche	edule Nun			on regarding inve		corporated entit	ies		
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 i	Capital balance on 31st March in the entity ii
	1								
IES	2								
ENTTIES	3								
≅	4	Total	•						

Sch	edul	e EI		Details of Exe	e or not chargeal	ole to 1	tax)					
[+]	1	Inter	rest i	ncome							1	
EXEMPT INCOME	2			ss Agricultural reco 7A, 7B or 8 of I.T. I		an income to	be excluded	under	i			
Z		ii	Expo	enditure incurred or	agriculture				ii			
1		iii	Unal	bsorbed agricultura	l loss of previo	us eight assess	ment years		iii			
 		iv	Agr	icultural income p	ortion relati	ng to Rule 7.	7A, 7B(1),		iv			
		IV	7 B (1	1A) and 8 (from S	l. No. 39 of S	ch. BP)			IV			
E		v	Net .	Agricultural income	for the year (i	i – ii – iii + iv)	(enter nil if loss,)			2	
				ase the net agricultu	h the following							
		VI	deta	ils (<i>Fill up details se</i> j								
				Name of district a			ich agricultur	al lan	d is l	ocated		
			b	Measurement of a	igricultural l	and in Acre						
				Whether the agric	cultural land	is owned or	held on lease	(drop	dowr	n to be		
			С	provided)								
			d	Whether the agric	cultural land	is irrigated	or rain-fed (d	rop do	wn to	o be provided)		
	3	Othe	er ex	empt income (please	specify) (3a+.	<i>3b)</i>					3	
			Inc	ome u/s 10(23FB), 1	0(23FBA), 10(2	23FC), 10(23F	CA),					
				23FE), 10(23FF), 10								
		a		knowledgement Nun	iber and Date	of Form Filed	if 10(23FF)	3a				
				10(4D) is claimed)			•••					
			Add	d row option and dr	opdown to be	provided in ut	ility					
		b	Any	y other Income (S) vided in utility	pecity nature) – Add row	option to be	3b				
1	4	Inco			eable to tay as	ner DTAA						
1 1	4 Income claimed as not chargeable to tax as per DTAA Sl. No. Amount of Nature of Country Article of Head of Whethe											
	income income name & DTAA Income TRC											
				meome	meome	Code	DIAA	IIIC	ome	obtained		
						Couc				(Y/N)		
										(1/11)		
1 1	5	Doce	thr	ough income clair	nad as nat ch	argoable to t	tov (Schadula	DTI)		I	5	
					neu as not ch	iai geable to	iax (Scheuule	1 11)			6	
$ldsymbol{ldsymbol{ldsymbol{eta}}}$	6 [Total (1+2+3+4+5)										U	

S	che	dule PT	Pass Thro	ugh Income details	from busines	s trust o	r inves	stment fund as p	er section 1	15UA, 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	Ĕ	(1)	(2)	(3)	(4)	(5)	(6)		(7)	(8)	(9)	(10)
1	E	1.	(drop down to	,	,	i	Hous	se property				,
	S		be provided)			ii	Capi	tal Gains				
	PA						Α	Short term				
							Ai	Section				
								111A				
ļ	ļ						Aii	Others				
-	l						B Bi	Long term Section				
							ы	112A				
1	l						Bii	Section				
							Dii	other than				
								112A				
1	ĺ					iii	Othe	r Sources				
	- 1						Α	Dividend				
							В	Others				
	ļ					iv		me claimed to b	e exempt			
							A	u/s				
1	ļ						D	10(23FBB)				
							В	u/s				

	1					C	u/s			
	2.				i	Hous	se property			
	i i				ii	Capi	ital Gains			
	i i					a	Short term			
						ai	Section			
							111A			
						aii	Others			
						b	Long term			
	i					bi	Section			
							112A			
						bii	Other than			
							112A			
					iii	Othe	er Sources			
						a	Dividend			
						b	Others			
					iv	Inco	me claimed to b	e exempt		
						a	u/s			
							10(23FBB)			
						b	u/s			
						С	u/s			
NO.	$TE \triangleright$	Please refer to th	ne instructions for f	filling out this s	schedule	<u>. </u>				

Sche	edule	e MA	Computation of Minimum Alternate Tax pay	yable	under section 115JB		
	1	Wh	ether the Profit and Loss Account is prepared in account	orda	nce with the provisions of Pa	rts II of	—
		Sch	edule III to the Companies Act. 2013 (If ves. write 'Y'.	if no	write 'N')		
	2	If 1	is no, whether profit and loss account is prepared in	acco	rdance with the provisions of	the Act	П
		gov	erning such company (If yes, write 'Y', if no write 'N')				
		Wh	ether, for the Profit and Loss Account referred to in i	tem 1	above, the same accounting	policies,	
	3	acco	ounting standards and same method and rates for calc	ulati	ng depreciation have been foll	lowed as	П
	_	hav	e been adopted for preparing accounts laid before	the (company at its annual gener	al body	
,			ting? (If yes, write 'Y', if no write 'N')				
	4		fit after tax as shown in the Profit and Loss Account ((ente	r item 56 of Part A-P&L))/	4	
}		(ent	er item 56 of Part A- P&L Ind AS) (as applicable)				
}	5	Add	litions (if debited in profit and loss account)				
		_	Income-tax paid or payable or its provision	<u>-</u>			
		a	including the amount of deferred tax and the	5a			
		-	provision thereof	51			
			Reserve (except reserve under section 33AC)	5b			
			Provisions for unascertained liability Provisions for losses of subsidiary companies	5c 5d			
-			Dividend paid or proposed	5e			
		I	Expenditure related to exempt income under	5f			
×			sections 10, 11 or 12 [exempt income excludes income exempt under section 10(38)]	31			
La			Expenditure related to share in income of AOP/ BOI				
ate		g	on which no income-tax is payable as per section 86	5g			
Ë		h	Expenditure in case of foreign company referred to				
Ĭ.			in clause (fb) of explanation 1 to section 115JB	5h			
Minimum Alternate Tax			Notional loss on transfer of certain capital assets or				
Ē		-	units referred to in clause (fc) of explanation 1 to	5i			
·Ē			section 115JB				
ΞI		j	Expenditure relatable to income by way of royalty	<i>-</i> :			
		Ů	in respect of patent chargeable to tax u/s 115BBF	5j			
		k	Depreciation attributable to revaluation of assets	5k			
		ı	Gain on transfer of units referred to in clause (k) of	51			
			explanation 1 to section 115JB	31			
		m	Others (including residual unadjusted items and	5m			
			provision for diminution in the value of any asset)				
			Total additions (5a+5b+5c+5d+5e+5f+5g+5h+5i+5j+5	k+51	+5m)	5n	
	6	_	uctions				
		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	6b			
			income excludes income exempt under section				
			10(38)]				
1		С	Amount withdrawn from revaluation reserve and	6c			
			credited to profit and loss account to the extent it				
			does not exceed the amount of depreciation				
Į			attributable to revaluation of asset				
		d	Share in income of AOP/ BOI on which no income-	6d			
			tax is payable as per section 86 credited to Profit				
		l	and Loss account				

		e Income in case of foreign company referred to in clause (iid) of explanation 1 to section 115JB	6e				
1		f Notional gain on transfer of certain capital assets or	6f		-		
		units referred to in clause (iie) of explanation 1 to	01				
		section 115JB					
		g Loss on transfer of units referred to in clause (iif) of	6g				
		explanation 1 to section 115JB	ြိန				
		h Income by way of royalty referred to in clause (iig)	6h				
		of explanation 1 to section 115JB	0				
		i Loss brought forward or unabsorbed depreciation	6i				
		whichever is less or both as may be applicable					
		j Profit of sick industrial company till net worth is	6j				
		equal to or exceeds accumulated losses	"				
1		k Others (including residual unadjusted items and the	6k				
		amount of deferred tax credited to P&L A/c)					
1		1 Total deductions	6l				
		(6a+6b+6c+6d+6e+6f+6g+6h+6i+6j+6k)					
	7	Book profit under section 115JB (4+ 5n – 6l)			7		
		Whether the financial statements of the company are		□ Yes □ No			
		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:-					
		A. Additions to book profit under sub-sections (2A) to					
		(2C) of section 115JB			_		
		Amounts credited to other comprehensive income in					
		a statement of profit & loss under the head "items that					
		will not be reclassified to profit & loss"					
		Amounts debited to the statement of profit & loss on	8b				
		b distribution of non-cash assets to shareholders in a					
		demerger			_		
		One fifth of the transition amount as referred to in	8c				
-		section 115JB (2C) (if applicable) d Others (including residual adjustment)	8d		_		
					_		
		e Total additions (8a + 8b + 8c + 8d) B. Deductions from book profit under sub-sections (2A)	8e		_		
		to (2C) of section 115JB					
		Amounts debited to other comprehensive income in	8f		_		
		f statement of profit & loss under the head "items that	01				
		will not be reclassified to profit & loss"					
		Amounts credited to the statement of profit & loss on	8g				
		g distribution of non-cash assets to shareholders in a	°s				
		demerger					
		One fifth of the transition amount as referred to in	8h				
		h section 115JB (2C) (if applicable)					
1		i Others (including residual adjustment)	8i				
1		j Total deductions (8f + 8g + 8h + 8i)	8j				
Ī	9	Deemed total income under section 115JB (7 + 8e – 8j)	9				
Ī		Deemed total income u/s 115JB from Units located in	9a				
		a IFSC, if any					
		Deemed total income u/s 115JB from other Units (9-	9b				
		b 9a)					
ſ	10	Tax payable under section 115JB [9% of (9a)+ 15% of (9b)l		10		
		• • • • • • • • • • • • • • • • • • • •					
Sche	dul	e MATC Computation of tax credit under section 1	15JA	A			
		Tax under section 115JB in assessment year 2024-25 (1d of				1	
	2	Tax under other provisions of the Act in assessment year 2	024-	25 (2f of Part-B-TTI)		2	
		Amount of tax against which credit is available <i>[enter (2 - 2)</i>			wise enter	3	
		0/	, •			_	
		Utilisation of MAT credit Available [Sum of MAT credit uti			is subject t	o ma.	ximum of amount mentioned
		in 3 above and cannot exceed the sum of MAT Credit Brougi					
		S.No Assessment Year MAT Credit			MAT Cro		Balance MAT Credit
EDIT		(A) Gross Set-off in earlie	er ye	ars Balance Brought	Utilised d	lurin	g the Carried Forward

	ix	2017-18							
	X	2018-19							
	xi	2019-20							
	xii	2020-21							
	xiii	2021-22							
	xiv	2022-23							
	XV	2023-24							
		2024-25[(Sl no 1-Sl no 2 of)-(Sl No 6c - 2f of Schedule Part B-TTI, only if positive)]							
5			er section 115.JAA	utilised during the year	lenter 4(C)xviil		5	1	
6				t in subsequent assessm		xvii]	6		

Sch	edule-	BBS De	etails	s of tax on distributed inco	ome of a do	omestic con	npany on buy ba	ck of shares		
	SI		1	Description	l	of 1st buy- ick	Details of 2	and buy- back	Details of 3	^{3rd} buy- back
	(i)			(ii)	(i	ii)	(iv)	((v)
	1		tion	ents of any to the shareholder on hare	(DD/MM	1/YYYY)	(DD/MN	M/YYYY)	(DD/MN	M/YYYY)
	2	company	on b	nsideration paid by the ouy-back of shares						
	3	issue of su	uch s							
ES	4	Distribute (2-3)	ed Ii	ncome of the company						
TAX ON BUY BACK OF SHARES		Tax payable	a	Additional incometax @20% payable under section 115QA on 4						
¥	5	on distribu	b	Surcharge on 'a'						
BAC		ted income	c	Health & Education cess on (a+b)						
BUY		income	d	Total tax payable (a+b+c)						
X ON	6	Interest p	aya	ble under section						
TA	7	Additiona payable (come-tax and interest						
	8	Tax and i	inter	est paid						
	9	Net payable/refundable (7-8) Date(s) of deposit of tax on distribution income								
				Date 1	Date 2	Date 1	Date 2	Date 1	Date 2	
	10			(DD/M M/YY YY)	(DD/M M/YY YY)	(DD/MM/YY YY)	(DD/MM/YY YY)	(DD/MM/YY YY)	(DD/MM/YY YY)	
	11			k and Branch						
	12	BSR Cod								
	13			r of challan						
	14	Amount o	lepo	sited						

Sch TPS	edul SA	e- Details	s of Tax on seconda	ry adjustments as p	er section 92CE(2A)) as per the schedule	e provided in e-filing	g utility
S AS	1	money has no		within the prescri	s 92CE(2A) is exercibed time (please in			
Ě			l Income tax payab					
Į Ē,	2		e @ 12% on "a" Education cess on (
TY S			litional tax payable					
	3	Taxes paid	inional tan payasie					
	4	Net tax payab	le (2d-3)					
× z		Date(s) of	Date 1	Date 2	Date 3	Date 4	Date 5	Date 6
	1	deposit of	(DD/MM/YYY	(DD/MM/YYY	(DD/MM/YYY	(DD/MM/YYY	(DD/MM/YYY	(DD/MM/YYY
ΙĞ		tax on	Y)	Y)	Y)	Y)	Y)	Y)
	_	secondary						
SECONDARY ADJUSTMENTS PER SECTION 92CE(2A)	,	adjustments						
NO		as per						
		section						
TAX		92CE(2A)						
	6	Name of						

	Bank and			
	Branch			
7	BSR Code			
8	Serial number of challan			
9	Amount deposited			

1	Aggregate Fair Market Value (FMV) of total assets of specific	ed pe	rson	1		
	Less: Total liability of specified person	P -		2		
	Net value of assets (1 – 2)			3		
	(i) FMV of assets directly acquired out of income referred to in section 10(1)	4i				
4	(ii) FMV of assets acquired during the period from the date of creation or establishment to the effective date of registration/provisional registration u/s 12AB, if benefit u/s 11 and 12 not claimed during the said period	4ii				
	(iii) FMV of assets transferred in accordance with third proviso to section 115TD(2)					
	(iv) Total (4i + 4ii + 4iii)		4iv			
5	Liability in respect of assets at 4 above		5			
6	Accreted income as per section 115TD [3 – (4iv – 5)]		6			
7	Additional income-tax payable u/s 115TD at maximum marg	inal r	ate	7		
8	Interest payable u/s 115TE			8		
9	Specified date u/s 115TD			9		
10	Additional income-tax and interest payable			10		
11	Tax and interest paid			11		
12	Net payable (10 - 11) (Enter 0 if negative)			12		
13	Date(s) of deposit of tax on accreted income	Date 1	I	Date 2	Date 3	
13	Date(s) of deposit of tax on accreted income	AM/YYYY	DD/N	MM/YYYY	DD/MM/YYYY	
14	Name of Bank and Branch					
15	BSR Code					
16	Serial number of challan					

Sche	dule	FSI		Det	ails of Income from	outside India and t	ax relief (avai	lable only in cas	e of resident)	
	Sl.	Country	Taxpayer	Sl.	Head of income	Income from	Tax paid	Tax payable on	Tax relief	Relevant
Y		Code	Identification			outside India	outside India	such income	available in India	article of
INDIA		(dropdown	Number			(included in PART		under normal	(e)= (c) or (d)	DTAA if
		to be				B-TI)		provisions in	whichever is	relief claimed
DE F		provided						India	lower	u/s 90 or 90A
OUTSIDE K RELIEF		in the e-								
<u>5</u> ≅		filing			(a)	(b)	(c)	(d)	(e)	(f)
O		utility)								
N. S.	1			i	House Property					
R0				ii	Business or					
E FROM C				11	Profession					
ME A				iii	Capital Gains					
jo l				iv	Other sources					
INCOME FROM AND TAX					Total					
Ι	2			i	House Property					

		Ι	Business or			
		11	Profession			
		iii	Capital Gains			
		iv	Other sources			
			Total			
NOTE ▶	Please refer to) the	instructions for filli	ng out this schedule.		

Sche	dule	TR S	ummary of tax relief clai	med for taxes paid outside India (a	available only in case of resid	lent)							
	1	Details of Tax reli	ef claimed										
OUTSIDE		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 FS respect of each country)	I in	Section under which relief claimed (specify 90, 90A or 91)						
		(a)	(b)	(c)	(d)		(e)						
PAID													
1.4													
R TAX			Total										
FOR	2	Total Tax relief av $of l(d)$	vailable in respect of cou	ntry where DTAA is applicable (se	ection 90/90A) (Part of total	2							
TAX RELIEF FOR IN	3	Total Tax relief av	vailable in respect of cou	ntry where DTAA is not applicable	e (section 91) (Part of total	3							
REI	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											
Y Y		a Amount of tax			ar in which tax relief allowed	l in I	ndia						
Τ	NOT	TE > Please ref	er to the instructions for j	filling out this schedule.									

hod	lule FA	Dotoils o	f Foroign	Accote on	d Inco	mo fr	om onv co	urce outsic	la India					
	Details of Fore									g the c	alendar vear e	nding as on		
1	31st December		ory 11000uii	(unj at		or esty at any		5 0110 0	michael year e			
SI No		Country code	Name of financial institutio n	Address of financial institutio n	ZIP co		count imber	Status	Account opening d	ate ba	Peak Closing lance pring the criod			
(1)	(2)	(3)	(4)	(5)	(6)		(7)	(8)	(9)		(10) (11)	(12)		
(i)														
(ii)														
A2	Details of For 31st December	reign Custod r, 2023	ial Accoun	ts held (inc	luding	any be	neficial inte	rest) at any	time during	g the ca	alendar year ei	nding as on		
SI No	Country	Country	Name of financial institutio n	Address of financial institutio n	ZIP	Accou t numb r		Account opening date	Peak balance during the period	Closin baland	paid/cre account pr (drop down specifyin amo interest/div. from sale on financial	Gross amount paid/credited to the account during the period (drop down to be provide specifying nature of amount viz. interest/dividend/proceet from sale or redemption financial assets/ other income)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		(12)		
(1)														
(ii) A3	Details of For	s on 31st Dec				luding	any benefic	 cial interest	in any enti		ny time during			
SI No	Country name Country code Name of Address entity of entity		ZIP	Natur of entity	acquirin	the	Peak value of investmen t during the period	Closin; value		Total gros proceeds from sale of redemption of investme during the period				
(1) (i) (ii)		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)		
(11)	Details of For		<u> </u>		<u> </u>			1	I	l		L		

SI No	Cour nar		Countr code	ins	stituti suran	of finan on in w ice cont held	hich	Address financia institution	al	ode	Date o		suri	e cash va render va the contr	alue of	pai r	al gross amount d/credited with respect to the tract during the period
(1)	(2)	(3)			(4)		(5)	(6))	(7)			(8)			(9)
(i)																	
(ii) B	Details (of Fin:	 ancial Inte	erest in	n anv	Entity	held (ir	ıcluding	anv henefi	cial in	iterest) at	t anv t	ime d	luring th	e cale	ndar v	ear ending as on
	31st Dec	ember	, 2023				-										
Sl No			Nature Nat			Natur Inter		Date since	Total Investmer	- 1	Income rued fron		ture of	Incom	e taxal	ole and returi	offered in this
110	Name	Couc	- 1	he En		Dire		held	t (at cost)	-	h Interes	"	ome	Amoun	Scheo		Item number of
	and code					Benef			(in rupees)				t	whe offer	- 1	schedule
	coue					Benefi									onei	reu	
(1)	2a	2b	(3)	(4)		(5)	(6)	(7)		(8)	(9	9)	(10)	(11	.)	(12)
(i) (ii)										+		+-					
C				ropert	y helo	l (inclu	ding ar	ıy benefi	cial interes	st) at a	ny time	during	g the	calenda	r year (ending	as on 31st
	Decemb Country		23 Addres	6 4	0	1	D-4	e 7	Fotal	T		N - 4		T	4 l -1	1 1	offered in this
No	Name Name	1	the Prop		Owner -		Date of		tment <i>(at</i>		come ed from	Natur of	re	Income		ie ana return	
	and code				Dire		'n	cost) (in rupees)	the p	roperty	Incon	ne /	Amount	Sched		Item number of
					Benef own										whe offer		schedule
		2a 2b (3) (4)															
(1) (i)	2a	2b (3) (4)		(5)) (6)			(7)	(8)		(9)	(10)	(11)			
(ii)																	
				pital A	sset h	eld (inc	cluding	any ben	eficial inte	rest) a	at any tin	ne duri	ing tl	he calen	dar yea	ar endi	ng as on 31st
December, 2023 SI Country Zip Nature of Ownership Date of Total Income Nature Income taxable and offered in t											offered in this						
No	Name	Cod	Asse		-	a	acquisitio Investment (at cost) (in rupees)			deriv	ed from					return	
	and code	e e			Dire Benef		n	cost) (in rupees)	the	ne asset Inc		ne A	Amount	Sched whe	- 1	Item number of schedule
					own										offer		schedule
(1)	(2-)	(2b)	(2)	1	Benefi	_	(F)		(0)		(7)	(0)		(9)	(10	,	(11)
(1) (i)	(2a)	(20)	(3)		(4	'	(5)		(6)		(7)	(8)		(9)	(10	" 	(11)
(ii)		<u> </u>															
									/ held (inc been inclu				l inte	erest) at	any tir	ne dur	ing the calendar
Sl	Name	of the	Addre	ss Zi	p N	ame of		un Peak	Balance/	W	hether		(7) is	If (7)	is yes,	Incom	e offered in this
No	Institu	tion ir h the	of the Institut			the count	t Numl	1	estment ing the	l .	come rued is		es, come	Amou	nt Soh	retu	rn Item number of
	accoun		l l	10		older	r		ar <i>(in</i>		able in	- 1	rued	1	- 1	here	schedule
								ru	pees)	your	hands?		the		of	fered	
(1)	(2	2)	(3a)	(3t	o)	(4)	(5)		(6)		(7)		(8)	(9)	1	10)	(11)
(i)																	
(ii) F	Details :	of trus	ts, create	d unde	r the	laws of	a coun	try outsi	de India, i	 n whia	ch vou ar	e a fri	istee	 henefici	ary or	settlor	
Sl	Count	Zip	Name		e and	Name		me and	Date	W	hether	If	(8) is				e offered in this
No	ry Name	Cod e	and address		ess of stees	and addre	- 1	dress of eficiarie	since position		ne derive axable in		yes, come	Amou	ın Gal	retu iedule	rn Item number
	and	e	of the	uus	siees	of	ss Den	s S	held	1	r hands?		rived		- 1	here	of schedule
	code		trust			Settlo	r					- 1	m the	e	of	fered	
(1)	(2a)	(2b)	(3)	(4	4)	(5)	+	(6)	(7)		(8)	_	rust (9)	(10)	1	11)	(12)
(i)	(=**)	(=~)	(2b) (3) (4) (5) (6)		(-)		(~)	\pm	~ /	(23)			()				
(ii)	Doto:1c	of an	other in	ome -	loris	d from	ons, cc	uroo cut	ido India	whiat	ie not :	oluda-	l in	(i) itam=	A to T	abor	and, (ii) income
G							any so	urce outs	nue inuia	wiich	is not in	ciuaea	1 111,-	(1) items	A to F	anove	: апи, (п) іпсоте
	Country	Country Countr										If (6) i	s yes, I		offered in this		
SI	Name			Natur			her tax		Amoun	t Sch	returi iedule	Item number					
No	and code	Cod	e Pers	deri		, -	de	rived	inco	me	in you	ur han	ds?		- 1	here	of schedule
(1)		code			(5)			(6)		(7)		fered	(0)				
(1) (i)	(2a)	(2a) (2b) (3) (4)				(5)			(6)		(7)	+	(8)	(9)			
(1)																	

specified company/ any other person)

SHAREHOLDING OF UNLISTED COMPANY (other than a company that is registered under section 8 of the SCHEDULE SH-1 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 Issue Price per Name of the Residential PAN Date of Number Face value Amount Type of share shareholder status in /Aadhaar allotment of shares per share share received India No. held Details of equity share application money pending allotment at the end of the previous year Applicatio Proposed issue Name of the Residenti Type of share PAN/Aadhaa Date of Number Face value per share applicant al status r No. applicatio οf n money price in India shares received applied for 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 Residenti PAN/Aadha Number of Issue Date of Date on Mode of In case of Type the al status ar No. shares held value Pric nt allotme which cessatio transfer/sal sharehold e, PAN of in India share per e per receive nt cease to be n share shar d sharehold the new er shareholde e r SCHEDULE SH-2 SHAREHOLDING OF START-UPS If you are a start-up which has filed declaration in Form-2 under para 5 of DPHT 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 Category of shareholder PAN/Aadha Date of Numbe Face Paid up Share Issue Type (drop down to be provided- nonshareholder r of οf ar No. allotment value Price value per premium resident/venture capital share shares share per per company/venture capital fund/ held share share specified company/ any other person) Details of share application money pending allotment as at the end of the previous year Name Category of applicant PAN/Aadhaar Date of Number Face Propose Share Share Typ of the (drop down to be provided- none of applicatio of shares value d issue applicatio applicatio applica resident/venture capital company/ shar applied price n money per n venture capital fund/specified premium nf for e shar per company/ any other person) share Details of shareholder who is not a shareholder at the end of the previous year but was a shareholder at any time during the previous year PAN/Aadha Date of Number of Date on Mode of In case of Name of Category Face Issue Paid Typ allotmen shares held value **Price** which cessation transfer, the e of ar no. up sharehold PAN of shareholde shar per value ceased to per the new share share per be er r e (drop down sharehold share sharehold to be er er providednonresident/ venture capital company/ venture capital fund/

For definition of expressions— "venture capital company", "venture capital fund" and "specified company", please refer DPIIT notification dated 19.02.2019.

Scł	edu	le AL-1				lities as at h Schedule .				4	oril	y req	uired to	be fill	ed up	by an	unlisted com	ipany) (oi	ther than a
	A	Details o	_			appurtena			1/		esid	lentia	ıl house	2					
	Sl. No	Ac	ddre	ess		Pin code		Date o	f acqu	isition		Cost	of acqu	uisition	Rs.		Purpose fo		
	(1)		(2)			(3)			(4)				(5)				(6)	
	(i)																		
	(ii)																		
7.0					building o	or both not	being in							,.	D		D 6		
DETAILS OF ASSETS AND LIABILITIES	Sl. No	A	ddre	ess		Pin code		Date o	acqu	isition		Cost	or acqu	uisition	Ks.		Purpose for		
[AB]	(1)		(2)			(3)			(4)				(5)				(6)	
DI	(i)	D																	
A	C	Details o	f list	ted e	quity shar	es					Sh	oros	transfa	rred di	ırina				
SETS		Op No. of	enin Ty		lance Cost of	Shares No. o	s acquir	ed dur	-	year ost of		o. of	the ye			No. o		g balance	ost of
OF AS		shares	o sha	f :	acquisitio			shares		uisition	1	ares	of shares	consi	dera-	share	71		uisition
ILS		1	2	2	3	4		5		6		7	8	9)	10	11		12
ETA.	-	D																	
ā	D	Name o	of	PAN	d equity sl	nares ing balance	;	Shares acquired o				ng th	ie year			Shares transferre during the year		Closing	g balance
		companies and a			No. shar	SU SU	Date o bscript purcha	ion val	ue r	Issue price per share (in cas of fres	e pri sha e ca se pu sh from	rchase ice per are (in ase of rchase existing	No sha	. of	Sale consideration	No. of shares	Cost of acquisition		
	E	Details o	f otl	her so	ecurities														
		Type of securiti es	Wh r li	ethe sted or isted		g balance		Securities acquired du					during the year				transferred the year	Closing	g balance
					No. of securities	Cost of acquisition	No. of securitie	subs	ate of cription rchase	Face value per share	security (in case of purchase from		urity (in se of se from	No. secui		Sale onsideration	No. of securities	Cost of acquisition	
	F	D 4 7		•4.1	4 37 4		4.4												
	r					Con	mount tribute g the y		Amoun vithdrav during t year	vn	pr di i de	nount of ofit/los ividend nterest of the office of the off	s/ // or		,	Closing bala	ance		
												du	ring th year	ie					
	G	Details of Loans & Advances to any other					ther co	ncern (If mor	iev lend	ing	is no	t assess	 	hstant	ial bus	iness)		
		Name of the PAN Opening I person						An	nount ceived	A	moui paid	nt l	nterest edited, any	t C		balance	Rate of i	nterest	
								_											
	Н					rcraft, yacl		1	de of ti	ranspor	t								
		Particul	lars	of as	set Regi	stration nu vehicle	mber of	Cost	of acq	uisition		Date	e of acc	quisitio	n		Purpose for dropdown to		
	ī	Details of Jawallery archaeological colla						ions, drawings, paintings, sculptures, any work of art or bullion											

		Particulars of asset	Quanti	ty	Cost of acquisiti	on	Date of a	acquisition		irpose of use be provided)	e (dropdown
	J	Details of liabilities									
		Details of loans, deposit	ts and advances tal	ken from	a person other th	nan fina	ancial ins	stitution			
		Name of the person	PAN	Ope	ning Balance		nount ceived	Amount paid	Interest credited, i any	Closing balance	Rate of interest (%)
1	V O '	Please refer to	instructions for filli	ng out th	is schedule.						

	AL-2 Assets a If you are a 19.02.2019, pl year;-	start-up	which	h has file	ed dec	laration	in Fo	rm-2 u	nder j	para 5 of 1			
A	Details of bu incorporatio		land a	ppurtena	nt the	re to, or	both,	being a	a resid	dential ho	use acq	uired	since
Sl. No.	Address	Pin co	ode I	Date of acq	uisition	Cost of	acquisit Rs.	tion Pu		for which us to be provid	led) on th	or befor e previo	ransferred e the end ous year, it of transfer
(1)	(2)	(3)		(4)			(5)			(6)			7)
(i)													
(ii)													
<u>`</u>	Details of lan	d or buil	ding or	r hoth no	t heind	ı a resid	ential	house	acani	red since i	ncorno	ration	
Sl. No.	Address	Pin co		Date of acq		Cost of	acquisit Rs.	tion Pu	rpose	for which us	ed W led) on	hether t or befor	ransferre e the end ous year, i
<u></u>											Y		of transfe
(1)	(2)	(3)		(4)			(5)			(6)		(7)
(i)													
1	Details of Lo	nang Xr A	dvance	se mada s			ation (not acc	ΔεεΔΔ76	3
C	substantial b	usiness)											
С	substantial b		Date	on which	Amoun	nt of loans		ınt W	hether	loans and	Closing	balance	Rate
С	substantial b	usiness)	Date o	on which	Amoun			ınt Wi	hether vances			balance e end of	Rate
С	substantial b	usiness)	Date o	on which	Amoun	nt of loans		int Wi	hether vances aid, if	loans and has been	Closing as at the	balance e end of evious	Rate of interest
	substantial b Name of person	PAN	Date o loa advance n	on which ns and es has been nade	Amoun and a	nt of loans advances	Amou	int Wl	hether vances aid, if Y	loans and has been Yes date of payment	Closing as at the the pre	balance e end of evious	Rate of interest
	Name of person Details of ca	PAN PAN pital cont	Date of load advance n	on which ns and es has been nade	Amour and a	nt of loans idvances other ei	Amou	ad rep	hether vances aid, if Y uch rep	loans and has been Yes date of payment	Closing as at the the pro- year,	balance e end of evious if any	Rate of interest any
	substantial b Name of person	PAN	Date of load advance of neutribution	on which ns and es has been nade on made ate on whic	Amour and a to any	other en	Amou	ad rep	hether vances aid, if v uch rep corpor	loans and has been Yes date of payment ration	Closing as at the the pro- year,	balance e end of evious if any	Rate of interest any
	Name of person Details of ca	PAN PAN pital cont	Date of load advance of neutribution	on which ns and es has been nade on made ate on whic ntribution	Amount and a and a and a and a and a any to any the capita has been	other en	Amou	nnt Wl ad rep: si nce inc Amo	hether vances aid, if Y uch rep corpor ount	loans and shas been Yes date of payment ration Amou profit/loss/	Closing as at the the pro- year,	balance e end of evious if any Closi	Rate of interest any
	Name of person Details of ca	PAN PAN pital cont	Date of load advance of neutribution	on which ns and es has been nade on made ate on whic	Amount and a and a and a and a and a any to any the capita has been	other en	Amou	ad rep	hether vances aid, if Y uch rep corpor ount	loans and has been Yes date of payment ration	Closing as at the the pro year, int of dividende	balance e end of evious if any Closi as at the	Rate of interest any any ing balang the end aprevious
	Name of person Details of ca	PAN PAN pital cont	Date of load advance of neutribution	on which ns and es has been nade on made ate on whic ntribution	Amount and a and a and a and a and a any to any the capita has been	other en	Amou	nnt Wl ad rep: si nce inc Amo	hether vances aid, if Y uch rep corpor ount	loans and has been Yes date of payment ration Amou profit/loss/interest do	Closing as at the the pro year, int of dividende	balance e end of evious if any Closi as at the	Rate of interest any
	Details of ca	pital cont PAN PAN pital cont PAN quisition	Date of load advance of load a	on which ns and es has been nade on made ate on whic ntribution made	Amoun and a to any h capita has been e	other end control	Amou	nnt Wl ad rep: si nce inc Amo	hether vances aid, if Y uch rep corpor ount	loans and has been Yes date of payment ration Amou profit/loss/interest do	Closing as at the the pro year, int of dividende	balance e end of evious if any Closi as at the	Rate of interest any any ing balang the end aprevious
D	substantial b Name of person Details of ca Name of entity	pital cont PAN PAN pital cont PAN quisition	Date of load advance of load a	on which ns and es has been nade on made ate on whic ntribution made	Amoun and a to any h capita has been e ecurition	other end control	Amou	nnt Wi ad rep si nnce inc Amo withdra an	hether vances aid, if Y uch rep corpoi ount awn, if	loans and has been Yes date of payment ration Amou profit/loss/interest decred	Closing as at the the proyear, we were the control of	balance e end of evious if any Clos as at the ye	Rate of interest any any ing balant the end previous ar, if any
D	Details of ca	pital cont PAN PAN pital cont PAN quisition	Date of shar	on which ns and es has been nade on made ate on whic ntribution made	Amoun and a to any h capita has been e ecurition	other end control	Amou	nt Wi ad rep. si nce inc Amo withdra	hether vances aid, if Y uch rep corpoi ount awn, if	loans and has been Yes date of payment ration Amou profit/loss/ interest de	Closing as at the the proyear, we wear, we wear, we will also we will be a second or wear, we will be a second or wear, we will be a second or wear, we will be a second or wear, we will be a second or wear, we will be a second or wear, we will be a second or wear, we will be a second or wear, we will be a second or wear, we will be a second or wear, we will be a second or wear, we will be a second or well as well	balance e end of evious if any Clos as at the ye	Rate of interest any ing balan the end previous ar, if any calculations are as a salance as
D	Details of ca	pital cont PAN PAN pital cont PAN quisition	Date of shar	on which ns and es has been nade on made ate on whic ntribution made	Amoun and a to any h capita has been e ecurition	other end control	Amou	nnt Wi ad rep si nnce inc Amo withdra an	hether vances aid, if Y uch rep corpoi ount awn, if	loans and has been Yes date of payment ration Amou profit/loss/interest decred	Closing as at the the pro year, nt of dividence ebited or ited Whe transfe if Yes	balance e end of evious if any Clos as at the ye ther erred, date	Rate interes any ing balar the end previou ar, if any calance a the end
D	Details of ca	pital cont PAN PAN pital cont PAN quisition	Date of shar	on which ns and es has been nade on made ate on whic ntribution made	Amoun and a to any h capita has been e ecurition	other end control	Amou	nnt Wi ad rep si nnce inc Amo withdra an	hether vances aid, if Y uch rep corpoi ount awn, if	loans and has been Yes date of payment ration Amou profit/loss/interest decred	Closing as at the the proyear, we wear, we wear, we will also we will be a second or wear, we will be a second or wear, we will be a second or wear, we will be a second or wear, we will be a second or wear, we will be a second or wear, we will be a second or wear, we will be a second or wear, we will be a second or wear, we will be a second or wear, we will be a second or wear, we will be a second or well as well	balance e end of evious if any Closs // as at the ye ther erred, b date nsfer t	Rate interes any ing balan the end ar, if any calance a the end he previou
D	Details of ca	pital cont PAN PAN pital cont PAN quisition	Date of shar	on which ns and es has been nade on made ate on whic ntribution made	Amoun and a to any h capita has been e ecurition	other end control	Amou	nnt Wi ad rep si nnce inc Amo withdra an	hether vances aid, if Y uch rep corpoi ount awn, if	loans and has been Yes date of payment ration Amou profit/loss/interest decred	Closing as at the the pro year, nt of dividence ebited or ited Whe transfe if Yes	balance e end of evious if any Closs // as at the ye ther erred, b date nsfer t	Rate of interest any any ing balant the end previous ar, if any
D E	Details of acc Name of compa	pital contained PAN pital contained PAN quisition ny/entity or vehicle	Date of loar advance of share PAN	on which ns and es has been nade on made ate on whic ntribution made Type shares/sec	Amour and a	other end control of the control of	Amou	nnt Wil ad rep si control Amo withdra an Cost acquisi	hether vances aid, if Y uch rep corpor ount awn, if cy	loans and has been Yes date of payment ration Amou profit/loss/interest do credi	Closing as at the the pro year, Int of dividend ebited or ited Whe transfe if Yes of tra	balance e end of evious if any Clos as at the ye ther erred, b date nsfer t	Rate interes any ing balan the end arrival arr
D E	Details of ac Name of compa	pital contact PAN pital contact PAN quisition ny/entity or vehicle ed since in	Date of loar advance of share PAN	on which ns and es has been nade on made ate on which ntribution made res and se Type shares/sec	Amour and a to any the capital has been e ecurities of curities r other	other end control of the control of	Amou	nnt Wil ad rep si control Amo withdra an Cost acquisi	hether vances aid, if Y uch rep corpoi aunt awn, if y of ition	loans and has been Yes date of payment ration Amou profit/loss/interest do credi	Closing as at the the pro year, Int of dividend ebited or ited Whe transfo if Yes of tra	ceeds ter	Rate interes any ing balan the end previou ar, if any alance a the end he previyear, if a

	Particulars of Quanasset Quanasset				equisition	Date of acquisition	(dropdown provided	ed to be	of transfer	at the end of the previous year, if any	
Н	Details of arcacquired since	aeological collecti incorporation Quantity		tions, dra	wings, pain	tings, sculpt	tures, any v	vork	k of art o	r bullion	
	Particulars of asset	Quai	ntity	Cost of a	acquisition	Date of acquisition	Purpose which us (dropdown provided	e d to be	Whether transferred, if Yes date of transfer	Closing balance as at the end of the previous year, if any	
I	Details of liabi	lities									
	Details of loans	s, deposits	and adv	vances tak	en from a p	erson other t	han financia	ıl in	stitution		
	the person	g Balance	Amount received	Amount paid	Interest debited, if any	Closing balance		Rate of interest (%)			
NOTE		ng out this sc	hedule.								

Sch	edule GST	INFORMATION REGARDING TURNO	VER/GROSS RECEIPT REPORTED FOR GST
ſĸ.	Sl. No.	GSTIN No(s).	Annual value of outward supplies as per the GST return(s) filed
os.	(1)	(2)	(3)
AILS			
EL			
Ω			
Λ	<i>IOTE</i> ►	Please furnish the information above for each G	STIN No. separately

Sched	ule l	Break-up of payments/receipts in Foreign currency (to be accounts audited u/s 44AB)	filled up by the assessee who is not liable to get
cy	S. No.		Amount (in Rs.)
Currency	i	Payments made during the year on capital account	
Foreign Curren Transaction	ii	Payments made during the year on revenue account	
Forei Th	iii	Receipts during the year on capital account	
	iv	Receipts during the year on revenue account	
NO:	TE	Please refer to instructions for filling out this schedule.	

Part B

Par	tB-	-TI		Computation of total income			
	1	Inco	me from	house property (3 of Schedule-HP) (enter nil if loss)		1	
	2	Profi	its and g	ains from business or profession			
ME				and gains from business other than speculative s and specified business (A 38 of Schedule BP) (enter nil	2i		
AL INCOME		ii		and gains from speculative business (3(ii) of Table E of eBP) (enter nil if loss and take the figure to schedule	2ii		
TOTAL		iii		and gains from specified business (3(iii) of Table E e BP)(enter nil if loss and take the figure to schedule	2iii		
		iv		chargeable to tax at special rates (3d, 3e, 3f & 4b of of Schedule BP)	2iv		

.	v	Tota	(2i + 2ii+2iii + 2iv)			2v	
3	Capi	tal ga	ins				
	a	Shor	t 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 <i>(9v of item E of Schedule CG)</i>	aiv			
. 1		v	Total Short-term (ai + aii + aiii + aiv) (enter nil if loss)	3av			
Ī	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			
	с	Sum	of Short-term/Long-term capital gains (3av + 3biv) (en	ter ni	l if loss)	3c	
ļ	d	Capi	tal gain chargeable @ 30% u/s 115BBH (C2 of schedule C	<i>G</i>)		3d	
	e	Tota	capital gains (3c + 3d)			3e	
4	Incor	ne fr	om other sources				
		nori loss)		a			
	b	Inco	ne chargeable to tax at special rate (2 of Schedule OS) 4	b			
	с		ne from the activity of owning and maintaining race es (8e of Schedule OS) (enter nil if loss)	c			
			(4a+4b+4c)			4d	
5	Total	of h	ead wise income (1 + 2v + 3e + 4d)			5	
6	Losse	es of	eurrent year to be set off against 5 (total of 2xvii, 3xvii and	4xvii	of Schedule CYLA)	6	
		nce a 1+4b	iter set off current year losses (5 – 6) (Also total of (ii, iii, -2iv)	v to	xv of column 5of Schedule	7	
8	Brou	ght f	orward losses to be set off against 7 (total of 2xvi, 3xvi an	d 4x	vi of Schedule BFLA)	8	
9	Gros	s Tot	al income (7 – 8) (Also total of (i,ii,iv to xiv of column 5 of so	hedu	le BFLA+4b+2iv)	9	
10	Incor	ne ch	argeable to tax at special rate under section 111A, 112, 1	2A e	tc. included in 9	10	
11	Dedu	ction	s under Chapter VI-A				
	a		B of Chapter VI-A [1 of Schedule VI-A and limited upto to an 5 of Schedule BFLA]	al of	(i, ii, iv, v, viii, xiii, xiv) of	11a	
	b	Part	C of Chapter VI-A [2 of Schedule VI-A]			11b	
	c	Tota	(11a + 11b) [limited upto (9-10)]			11c	
. [Ded	uctio	n u/s 10AA <i>(Total Sch. 10AA)</i>			12	
12							l

[भाग II—खण्ड 3(i)] भारत का राजपत्र : असाधारण 159

	14	Inco	ne chargeable to tax at special rates (total of (i) of Scho	edule i	SI)		10	4	
								-	
	15	incoi	ne chargeable to tax at normal rates (13 - 14)				1:	3	
	16	Net a	gricultural income(2v of Schedule EI)				10	6	
	17	Loss	es of current year to be carried forward (total of xix of	Scheo	ule CFL)		1	7	
	18	Deen	ned total income under section 115JB (9 of Schedule M	(AT)			13	8	
Par	t B –	TTI	Computation of tax liability on total income						
Y	1	a	Tax Payable on deemed total Income under section 1	15JB	10 of Sched	lule MAT)	1:	a	
LIT		b	Surcharge on (a) above (if applicable)				1	b	
ABI		с	Health and Education Cess @ 4%on (1a+1b) above				1	с	
\\		d	Total Tax Payable u/s 115JB (1a+1b+1c)				10	d	
TA	2	Tax j	payable on total income						
OF		a	Tax at normal rates on 15 of Part B-TI			2a			
NO		b	Tax at special rates (total of col. (ii) of Schedule-SI)			2b			
COMPUTATION OF TAX LIABILITY		с	Tax Payable on Total Income (2a + 2b)			•	2	c	
TU		d	Surcharge						
IWC			; 25% of 16(ii) of Schedule SI			2di			
5			1			2g(ii)			
			ii On [(2c) – (16(ii) of Schedule SI)]			2dii			
			iii Total (i + ii)				2d	liii	
		e	Health and Education Cess @ 4% on (2c+2diii)				2	e	
		f	Gross tax liability (2c+2diii+2e)				2	f	
	3	Gros	s tax payable (higher of 1d and 2f)				3	3	
	4		it under section 115JAA of tax paid in earlier years (i f Schedule MATC)	f 2f is	more than	1d)	4	1	
	5	Tax j	payable after credit under section 115JAA [(3 - 4)]				5	5	
	6	Taxı	relief						
		a	Section 90/90A(2 of Schedule TR)	6a					
		b	Section 91(3 of Schedule TR)	6b					
		с	Total (6a + 6b)				6	c	
	7	Net t	ax liability (5 – 6c) (enter zero if negative)				7	7	
	8	Inter	est 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					
		с	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)			· <u> </u>	8	e	
	9	Aggr	egate liability (7 + 8e)				9)	
	10	Taxe	s Paid						
		a	Advance Tax (from column 5 of 15A)	10a					
AID		b	TDS (total of column 9 of 15B)	10b		· <u> </u>			
TAXES PAID		с	TCS (total of column 7 of 15C)	10c					
AXI		d	Self-Assessment Tax (from column 5 of 15A)	10d					
T		e	Total Taxes Paid (10a+10b+10c + 10d)			_	10)e	
	11	Amo	unt payable (9 - 10e) (Enter if 9 is greater than 10e, els	se ente	er 0)		1	1	

	12	Refur	nd (If 10e is greater than 9)			2
	13	Net ta	ax payable on 115TD income includin	ng interest u/s 115TE (Sr.no. 1	2 of Schedule 115TD)	3
	14	Tax p	payable u/s 115TD after adjustment o	of refund at Sl. No. 12 (13-12)	1	4
			efund after adjustment as per Sl. No. ank account)	14 (12-13) (refund, if any, wil	l be directly credited into	5
	16	Do y	ou have a bank account in India			
NT	(a)	Detai	ils of all Bank Accounts held in India	at any time during the previo	us year (excluding dormant	accounts)
BANK ACCOUNT		SI.	IFS Code of the Bank in case of Bank Accounts held in India	Name of the Bank	Account Number	Type of account (Dropdown to be provided by E-filing utility)
INK		i				
B∕		ii				
		2) In	: All bank accounts held at any time are to a case of multiple accounts, the refund of a can be added as required			ng the return
	(b)	Non-	residents, may, at their option, furni	sh the details of one foreign ba	ink account:	
		S. No.	SWIFT Code	Name of the Bank	Country of Location	IBAN
		Row	can be added as required			
		(ii) ha	ou at any time during the previous yet (15) (i) hold, as beneficial owner, be in any entity) located outside In ave signing authority in any account have income from any source outside it able only in case of a resident!	neficiary or otherwise, any ass idia; or located outside India; or		est ☐ Yes ☐ No

Details of payments of Advance Tax and Self-Assessment Tax																										
	Sl No]	BSR	Code	;		Da	te of	Dep	osit	(DD	/MM/	YYYY)	Seria	al Nun	nber o	of Chal	an		A	mou	nt (R	(s)	
	(1)		(2)						(3)						(4)					(5)						
İ	i																									
ASSESSMEN	ii																									
İ	iii																									_

В	Details of Tax Deducted at Source (TDS) on Income [As per Form 16 A issued or Form 16B/16C/16D/16E furnished by Deductor(s)]													
Sl No	TDS credit relating to self /other person [other person as per rule 37BA(2)]	TDS credit related to other person)	TAN of the Deductor/ PAN/aadhaar No, of Tenant/ Buyer		TDS of the current Financial Year (TDS deducted during the FY 2023-24)		Corresponding Receipt /withdrawals offered	TDS credit being carried forward						

				Fin. Year in which deducted	b/f	Deducted in own hands	hand other p per rul	Deducted in the hands of any other person as per rule 37BA(2) (if applicable)		any oth rul	er pe	ne hands of rson as per A(2) (if able)	Amount	Head of Income	
(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)	(9)	(10)		(11)	(12)	(13)	
							Income	ncome TDS		Income	TDS	PAN/ Aadhaar No.			
i															

- 1	Sl No	TCS credit relating to self /other person [other person as per rule 37i(1)]	Tax Deduction	PAN of Other Person (if TCS credit related to other person)	Unclaime brought for		financial collected d	he current Year (TCS uring the FY (3-24)	TCS credit being claimed this Year			TCS credit being carried forward
		37i(1)]			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	the ha any pers per 37i(ned in ands of other on as rule 1) (if cable)	
	(1)	2(i)	(2)(ii)	(3)	(4)	(4) (5) 6(i) (6)(ii)		7(i)	(7)	(ii)	(8)	
										TCS	PAN	
	i											

VERIFICATION

Ť	son/ daughter of		solemnly declare that	t to the best of my
knowledge and be the Income-tax A	elief, the information given in the return and the			
	that I am making this return in my capacity as _ it. I am holding permanent account number	(drop down to be provided (if allotted) (Please see instruc		etent to make this
	hat the critical assumptions specified in the agree tth. (Applicable, in a case where return is furnishe		s and conditions of the	he agreement have
Date	Place		Sign here → ".	

[Notification No. 16/2024/F.No. 370142/49/2023-TPL]

SURBENDU THAKUR, Under Secy., Tax Policy and Legislation

Note:- The principal rules were published vide notification S.O. 969 (E), dated the 26th March, 1962 and last amended vide notification G.S.R. 908(E), dated the 22nd December, 2023

रजिस्ट्री सं. डी.एल.- 33004/99 <u>REGD. No. D. L.-33004/99</u>



सी.जी.-डी.एल.-अ.-21022024-252273 CG-DL-E-21022024-252273

असाधारण EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (i) PART II—Section 3—Sub-section (i)

प्राधिकार से प्रकाशित PUBLISHED BY AUTHORITY

सं. 109] No. 109]

नई दिल्ली, बुधवार, फरवरी 21, 2024/फाल्गुन 2, 1945

NEW DELHI, WEDNESDAY, FEBRUARY 21, 2024/PHALGUNA 2, 1945

वित्त मंत्रालय

(राजस्व विभाग)

(केन्द्रीय प्रत्यक्ष कर बोर्ड)

शुद्धिपत्र

नई दिल्ली 21 फरवरी, 2024

आय-कर

सा.का.नि. 120(अ).— भारत सरकार, वित्त मंत्रालय, राजस्व विभाग,(केंद्रीय प्रत्यक्ष कर बोर्ड) के राजपत्र, भारत के राजपत्र में प्रकाशनार्थ, असाधारण, भाग II, खंड 3, उपखंड (i) में प्रकाशित अधिसूचना धारित सं. सा.का.नि. 83(अ) दिनांक 31 जनवरी, 2024 में:-

- i. पृष्ठ सं. 1 पर, मद 1 में कोष्टकों, अंको तथा शब्दों के लिए "(1) इन नियमों को आयकर नियम संशोधन, 2024 कहा जाएगा।", कोष्टकों, अंको तथा शब्दों को "(1) इन नियमों को आयकर(द्वितीय संशोधन) नियम, 2024।" विस्थापन किया जाएगा;
- ii. पृष्ठ सं. 22 पर, प्रपत्र आईटीआर-2 में, अनुसूची 80घघ, नया स्तंभ, "राशि(रू.)" को अंतर्वेषित किया जाएगा तथा तदनुसार अनुसूची 80घघ के लिए निम्नलिखित अनुसूची का विस्थापन किया जाएगा, अर्थात् :—

1189 GI/2024 (1)

अनुसूची 80घघ	आश्रित का चि	केत्सकीय उपचार जो	निर्योग्य व्यक्ति हैं, सहित	ा अनुरक्षण के संबंध [ः]	में कटौती का ब्यं	ौरा	
निर्योग्यता की प्रकृति	आश्रित का प्रकार	आश्रित का पैन	आश्रित का आधार	प्ररूप 10कि के फाइलिंग की तारीख	फाइल किए गए प्ररूप 10कि की अभिस्वीकृति संख्या	यूडीआईडी संख्या(यदि उपलब्ध हो)	राशि (रु.)
1. निर्योग्यता के साथ आश्रित व्यक्ति 2. गंभीर निर्योग्यता के साथ आश्रित व्यक्ति	1. पित या पत्नी 2. पुत्र 3; पुत्री 4.पिता 5.माता 6.भाई 7.बहन 8. एचयूएफ का सदस्य (एचयूएफ की दशा में)";						

iii. पृष्ठ सं. 76 पर, प्रपत्र आईटीआर-3 में, अनुसूची 80 घघ में, नया स्तंभ " राशि(रू.)" को अंतर्वेषित किया जाएगा तथा तदनुसार अनुसूची 80घघ के लिए निम्नलिखित अनुसूची का विस्थापन किया जाएगा:—

अनुसूची 80घघ	आश्रित का चि	कित्सकीय उपचार ज	ो निर्योग्य व्यक्ति हैं, सा	हित अनुरक्षण के संब	ब्रंध में कटौती का ब	 त्यौरा	
निर्योग्यता की प्रकृति	आश्रित का प्रकार	आश्रित का पैन	आश्रित का आधार	प्ररूप 10कि के फाइलिंग की तारीख	फाइल किए गए प्ररूप 10कि की अभिस्वीकृति संख्या	यूडीआईडी संख्या(यदि उपलब्ध हो)	राशि (रु.)
1. निर्योग्यता के साथ आश्रित व्यक्ति 2. गंभीर निर्योग्यता के साथ आश्रित व्यक्ति	1. पित या पत्नी 2. पुत्र 3; पुत्री 4.पिता 5.माता 6.भाई 7.बहन 8. एचयूएफ का सदस्य (एचयूएफ की दशा में)";						

iv. पृष्ठ सं. 76 पर, प्रपत्र आईटीआर-3 में, अनुसूची 80प में, नया स्तंभ " राशि(रू.)" को अंतर्वेषित किया जाएगा तथा तदनुसार अनुसूची 80प के लिए निम्नलिखित अनुसूची का विस्थापन किया जाएगा:—

अनुसूची अयोग्य व्यक्ति की द 80प	शा में कटौती का ब्यौरा			
नियोग्यता की प्रकृति	प्ररूप 10lक के फाइलिंग की तारीख	फाइल किए गए प्ररूप 10Iक	यूडीआईडी संख्या(यदि	राशि (रु.)

	की अभिस्वीकृति संख्या	उपलब्ध हो)	
1. स्वंय से निर्योग्यता 2. स्वयं की गंभीर अयोग्यता			

- v. पृष्ठ सं. 118 पर, प्रपत्र आईटीआर-5 में, अनुसूची सीजी में, पंक्ति ख, उपपंक्ति (1) मद (घ) में "54ड.ग/54छ/ 54छक" अंको, शब्दों तथा चिन्हों के लिए "54घ/54ड.ग/54छ/54छक" अंकों, शब्दों तथा चिन्हों का विस्थापन किया जाएगा;
- vi. पृष्ठ सं. 120 पर, प्रपत्र आईटीआर-5 में, अनुसूची सीजी में, पंक्ति ख, उपपंक्ति (10), निम्न तालिका मद (क), पंक्ति (ii) में, "54घ/54छ/54छक/54छख" अंको, शब्दों तथा चिन्हों को के स्थान पर "54घ/54छ/54छक" अंकों, शब्दों तथा चिन्हों का विस्थापन किया जाएगा।

[अधिसूचना सं. 22/2024 फा. सं. 370142/47/2023-टीपीएल] पंकज जिंदल, संयुक्त सचिव

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

CORRIGENDUM

New Delhi the 21st February, 2024

INCOME-TAX

- **G.S.R. 120(E).** In the notification of the Government of India, Ministry of Finance, Department of Revenue (Central Board of Direct Taxes), published in the Gazette of India, Extraordinary, Part II, Section 3, subsection (i), *vide* number G.S.R. 83(E), dated 31st January, 2024:—
- (i) at page number 148, in item 1, for the bracket, figures and words "(1) These rules may be called the Income-tax (Amendment) Rules, 2024.", the bracket, figures and words "(1) These rules may be called the Income-tax (Second Amendment) Rules, 2024." shall be substituted;
- (ii) at page number 171, in Form ITR-2, in Schedule 80DD, a new column, "Amount (Rs.)" shall be inserted and accordingly, for the Schedule 80DD, the following schedule shall be substituted, namely: —

"Schedule 80DD	Details of deduction in	n respect of maint	enance including m	edical treatment of	of a dependent wh	no is a person with d	isability
Nature of disability	Type of dependent	PAN of the dependent	Aadhaar of the dependent	Date of filing of Form 10IA	Ack. No. of Form 10IA filed	UDID Number (If available)	Amount (Rs.)
1. Dependent person with disability 2. Dependent person with severe disability	1. Spouse 2. Son 3. Daughter 4. Father 5. Mother 6. Brother 7. Sister 8. Member of the HUF (in case of HUF)";						

(iii) at page number 229, in Form ITR-3, in Schedule 80DD, a new column, "Amount (Rs.)" shall be inserted and accordingly, for the Schedule 80DD, the following schedule shall be substituted, namely: —

"Schedule 80DD	Details of deduction in	respect of mainte	enance including m	edical treatment of	of a dependent wh	o is a person with d	isability
Nature of disability	Type of dependent	PAN of the dependent	Aadhaar of the dependent	Date of filing of Form 10IA	Ack. No. of Form 10IA filed	UDID Number (If available)	Amount (Rs.)
1. Dependent	1. Spouse						
person with	2. Son 3. Daughter						

disability	4. Father			
2. Dependent	Mother			
person	6. Brother			
with	7. Sister			
	8. Member of the			
severe	HUF (in case of			
disability	HUF)";			

(iv) at page number 230, in Form ITR-3, in Schedule 80U, a new column, "Amount (Rs.)" shall be inserted and accordingly, for the Schedule 80U, the following schedule shall be substituted, namely:—

"Schedule 80U D	etails of deduction in case o	of a person with disability		
Nature of disability	Date of filing of Form 10IA	Ack. No. of Form 10IA filed	UDID Number (If available)	Amount (Rs.)
 Self with disability Self with severe disability"; 				

- (v) at page number 271, in Form ITR-5, in schedule CG, in row B, in sub-row (1), in item (d), for the figures, letters and symbols "54EC/54G/54GA", the figures, letters and symbols "54D/54EC/54G/54GA" shall be substituted;
- (vi) at page number 274, in Form ITR-5, in Schedule CG, in row B, in sub-row (10), in the table below item (a), in row (ii), for the figures, letters and symbols "54D/54G/54GA", the figures, letters and symbols "54D/54G/54GA" shall be substituted.

[Notification No. 22/2024 F. No. 370142/47/2023-TPL]

PANKAJ JINDAL, Jt. Secy.

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 1st March, 2024

- **G.S.R** 153(E).—In exercise of the powers conferred by section 139 read with section 295 of the Incometax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-
- 1. **Short title and commencement**.— (1) These rules may be called the Income-tax (Third Amendment) Rules, 2024.
 - (2) They shall come into force on the 1st day of April, 2024.
- 2. In the Income-tax Rules, 1962, in Appendix-II, for Form ITR-7, the following Form shall be substituted, namely: —

	"FORM	ITR-7		For pe	ersoi	ıs inc	ludi		mpa	mi	ies r	equ	iire	d to	fui	rnis	h r					As	sess	men	t Yea	ır	
	"FO	11K-/	ur	nder so (1	Pleas	se see	rule	1) or 1 e 12 o fer in	f the	e I	ncoı	ne-	-tax	Ru	les,	19) 01	ılyj		2	0	2	4	-	2	5
Par	t A-GI	EN																									
	(A1) N format	Name (as m	ention	ed in d	leed (of cre	ation	/ estal	olish	in	g/ inc	corp	pora	ation	/		(A	2) F	AN								
PERSONAL INFORMATION	(A4) Flat/Door/Block No								(A5) Name of Premises/Building/Village									(A3) Date of formation/incorporation (DD/MM/YYYY)									
NFOR	(A6) Road/Street/Post Office								(A7) Area/Locality							+	(A11)				(A12) Sub						
(A8) Town/City/District					rict						(A9) State (A10) Pin code/Zip code							Status (see instructions)			iı	Status (see instructions))			
PERS	(A13) (No. 1	Office Pho	ne Nur	nber w	ith S	TD co	ode/N	Aobile	!	((A14) M	Iobi	le N	0. 2			[1	(A15) Em	ail A	ddre	ss 1		
	(A16)	Email Add	ress 2																								
	(A17)	(i) Return	furnish	ed und	der s	ection	□ 13	39(4A)) 🗆 :	13	9(4B)	□ 1	39(4	C)		139	(4 I))								
	(ii) Ple	ase specify	the se	ction u	nder	whic	h the	exem	ptio	n i	is cla	ime	e d (a	drop	dow	n to	be	pro	videa	!)							
		Whether a					y you			ess	see? (Yes	s/No) If	Yes	, th	en p	olea	se fu	rnis	sh th	e det	ails:				
	SI. Name of the project/institute (see instruction)					Nature of activity (see instruction)						Classification (see instructions)															
	2				-																						
	3																										
	4																										

	registe	ered)	f registration/provisi		_						-	_
	Sl.		registration/approv Section under whice registered/provision registered or approved/notified	h	Date of	/provisional	Appr Noting Uniq Regi	roval/ fication/	App	approval an roving/ stering nority	Date regist	from which tration/provisional tration/ approval
	1		(Dropdowns to be provided)					` ,				
	(A20)	Details of	f registration/provisi	onal	registration o	or approval ui	nder a	ny law othe	r than	Income-tax	x Act (i	including the
		ration un	der Foreign Contrib		_			-				_
	SI.		Law Spe under/Portal on in c which other registered			Date of registration approval	or	Approva Notificati Registrat No.	on/	Approvin registerin Authority	g	Date from which the registration is effective
	1 (Dropdowns to be provided)											
	2	2										
	(A21) (ai)	RAVIÇA RATIITI										
	(aii)	Or filed	in response to notice	u/s		139(9) ,	142	2(1), 🗆 148,	, 🗆 15	53C		-
	(b)	Receipt	d/ defective/Modified No. and filing original return			,						_/_/_
	(c)	number	in response to a notic / Document Identific te of advance pricin	ation	Number (DI						2CD	(unique number) //
	(d)				Resident			lon-resident	t			1
rus	(e)	[applica	r any income include ble in the case of resi	dent]	[if yes, ensur	e to fill Sched	ule FS	I and Sched			n made	e? 🗆 Yes 🗆 No
FILING STAT	(f)		r this return is being lease furnish followi			ntative assess	ee? (T	ick) ☑ □	Yes			□ No
CING		(1)	Name of the repres									
FD		(2)	Capacity of the Rep	rese	ntative (drop	down to be pr	ovided)				
		(3)	Address of the repr	esen	tative							
		(4)	Permanent Accoun	t Nu	mber (PAN)/A	Aadhaar No.	of the	representati	ive			
	(g)	Whethe	r you are Partner in	a firi	n? (Tick) ☑ l	☐ Yes ☐ No)	If yes, plea	se fur	nish follow	ing info	ormation
			N	ame	of Firm					P	AN	
	(h)	Legal E	ntity Identifier (LEI)	deta	ils (mandato	ry if refund is	50 cr	ores or mor	e):			
		LEI Nu	mber					Valid u	pto da	ite	((DD/MM/YYYY)

[भाग II—खण्ड 3(i)] भारत का राजपत्र असाधारण : 47

	(A22)			r you have held unlisted equity shares at any time during the previous year? (Tick) ☑ ☐ Yes ☐ lease furnish following information in respect of equity shares												□ No			
						Opening balance		Shares acquired during the year				Shares transferred during the year		Closing balance					
		Name of comp any		Type of the comp any	PA N	No. of sha res	Cost of acquisi tion	No. of sha res	Date of subscrip tion / purchase	Face value per shar e	Issu e pric e per shar e (in case of fres h issu e)	Purchas price pe share (i case of purchas from existing shareho der)	se er n	No. of shar es	Sale consid tion	era	No. of shar es	Cost of acquisi tion	
		1a		1b	2	3	4	5	6	7	3 9		10	11	-	12	2 13	3	
_		<u>.</u>	3371	owo :		ho•	ootali	4:0	b	me i f	ho al-	table		n : a : a		m4 - f	2 on=- : 43	on object	\dashv
	(A23)	i			-			tions r	un by you, o	ne of t	he char	itable pur	pose	es is adv	anceme	ent of	any oth	er object	
			a i		Whether there is any activity in the nature of trade, commerce or business											□ Yes □ No			
			-		referred to in proviso to section 2(15)? If yes, then percentage of receipt from such activity vis-à-vis total receipts %														
OTHER DETAILS				Whether there is any activity of rendering any service in relation to any trade,															
			b	i commerce or business for any consideration as referred to in proviso to section \Box Yes \Box 2(15)?									l No						
			ii If yes, then percentage of receipt from such activity vis-à-vis total receipts %																
		ii If 'a' or 'b' is YES, the aggregate annual receipts from such activities in respect of that inst										stitution	ution						
DET			Sl	Sl. Name		of the project/Institution									of aggregate annual from such activities				
HEF			a			Teecipis ire													
OT			b																
	A24)	i	Is there any change in the objects/activities during the Year on the basis of which approval/registration/provisional registration was granted? □ Yes □ No														No		
		ii	If y	es, pleas	e furni	sh follo	wing infor	mation	:-										
			A		date of such change (DD/MM/YYYY) Whether an application for fresh registration/provisional registration has been										-	+			
									_	-		_							
			В	da	ys as p	le in the prescribed form and manner within the stipulated period of thirty s as per Clause (ab) of sub-section (1) of section 12A / Sub-clause (v) of										☐ Yes ☐ No			
					Clause (ac) of sub-section (1) of section 12A														
			C		hether tion 12	er fresh registration/provisional registration has been granted under 12AB										Yes □ No			
			D	da	te of su	ich fres	h registrat	ion/pro	visional reg	istrati	on (DD/	MM/YYY	(Y)		/_	/_		-	
	(A25)	Is this your first return												□ Yes					
\dashv	(A26)	Whether provisions of twenty second proviso to Section 10(23C) or Section 13(10) are applicable?													□ N				
	/														□ N				
	(-)	If "Yes", please furnish below information, whether: Provisions of proviso to clause (15) of section 2 are applicable												☐ Yes					
	(a)	1100	191011	e or hro	150 10	ciause (13) of Sect	ाणा ∡ क्षा	с аррисаві										
	(b)	Cond	litior	ıs specifi	ed in c	lause (a	a) of tenth	proviso	to 10 (23C)) / sub-	clause (i) of claus	se (b)	of sub-	-section	(1) o	f section		
		12A have been violated											□ N	0					

(c)		tions specified in clause () ave been violated	b) of tenth proviso to 10	(23C)/ si	ub-clause (ii) o	f clause (b) of sub	-section (1) of se	ection	□ Yes
(d)	Condi	tions specified in twentiet	h proviso to 10(23C)/ cla	use (ba)	of sub-section	ı (1) of sec	ction 12	A have be	en viol	ated	□ Yes
(A27)	(i) Are	e you liable for audit und	er the Income-tax Act? (Гick) 🗹	☐ Yes	□ No,	If yes,	furnish f	ollowir	ng infor	mation-
	(ii) Sec	ction under which you are	e liable for audit (specify	section). Please menti	on date o	f audit r	eport. (D	D/MM	(/YY)	
	a	Name of the auditor sig	ning the tax audit report								
	b Membership No. of the auditor										
c Name of the auditor (proprietorship/ firm)											
	d	Permanent Account Nu	mber (PAN)/Aadhaar No	o. of the	proprietorshi	ip/ firm					
	e	Date of audit report									
	f	Date of furnishing of th	e audit report		(1	OD/MM/Y	YYYY)				
	g	Acknowledgement num	ber of the audit report								
	h	Unique Document Iden	tification Number (UDIN	V)							
(A28)	(i) If liable to audit under any Act other than the Income-tax Act, mention the Act, section and date of furnishing the audit report?										
Act and section (DD/MM/YY) Act and section (DD/MM/YY)											

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MEMBER'S

[भा	ग I	I—खण्ड	ま 3(i)]		भ	ारत का	राजपत्र	असाधारण	·:					49
			iculars of pers	ons who were	e members i	n the A	OP on 3	1 st day of M	[arch	, 2024 (to	be fille	d by ventur	e capital f	und/
	13,	Sl. No			sl	Percenta hare (if letermin	_	PAN			eligible	r/ nent Id (if for	Status	
		(1)		(2)	(3	(3) (4		(4)			Aadhaa (5)	er)	(6)	
	ii Particulars regarding the Author(s) / Founder(s) / Trustee(s) / Manager(s), etc., of the Trust or Institutio filled in by all persons filing ITR-7]											ion [to be	mandatorily	
		A	Details of al	ll the Author rector (s)/ sha	(s)/ Founder						_			_
MEMBER'S INFORMATION		Sl.	Sl. Name Relation		in case of	Of Rehareholding of		her Type of lent Identifical (Select frod drop down		m		Address	Mobile number	E-mail address
YS INFOR														
MEMBEF		В	natural persons who are beneficial owners (5% or more) of such person at any time during the previous year											
		Sl.	Name		Whether Resider India?		Identific		rom		tion Address		bene	entage of ficial ership
		С		of the person(s uring the pre		have m	ade subs	stantial cont	tribut	tion to th	ie trust /	' institution	in terms (of section
		Sl.	Name and	address		PAN				adhaar N f availabl		Enrolment	t Id	
		D	such autho	or, founder, to	rustee, man	ager or	substan	tial contribu	utor i	is a Hind	u undiv			=
		Sl.	Name and		my and the		r relatives at any time during PAN			g the previous year Aadhaar Number/ Enrolment Id				

SCHEDULES TO THE RETURN FORM (FILL AS APPLICABLE)

Schedule I	Details of amounts accumulated / set apart within the meaning of section 11(2) or in terms of third proviso to section									
	10(23C)/10(21)/	10(21) read with	section 35(1).							
Year of accumulation (F. Yr.)	Amount accumulated in the year of accumulation	Purpose of accumulation	Amount applied for charitable/ religious/Scientific research/ social science or statistical research purposes upto the beginning of the previous year	Balance	Amount taxed in any earlier assessment year(s)	Balance available for application	Amounts applied for charitable or religious /Scientific research/ social science or statistical research purpose during the previous year out of previous years' accumulation			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)			
				= (2-4)		= (5-6)				
2018-19										
2019-20										
2020-21										
2021-22										
2022-23										
2023-24										
Total										

Year of accumulation (F.Yr.)	Amount applied for purposes other than the purpose for which such accumulation was made (if applicable)	Amount credited or paid to any trust or institution registered u/s 12AB or approved under sub-clauses (iv)/(v)/(vi)/(via) of clause (23C) of section 10 (if applicable)	Balance amount available for application	Amount invested or deposited in the modes specified in section 11(5) out of 11	Amount invested or deposited in the modes other than specified in section 11(5) out of 11 (if applicable)	Amount which is not utilized during the period of accumulation (if applicable)	Amount deemed to be income within meaning of sub-section (3) of section 11 (if applicable)
	(9)	(10)	(11) = (7-8-9-10)	(12)	(13)	(14)	(15) = (9+10+13+14)
2018-19							
2019-20							
2020-21							
2021-22							
2022-23							
2023-24							
Total							

Schedule IA	Details of accumulated income taxed in earlier assessment years as per section 11(3)										
<u>FY</u>	Assessment year in which the amount referred at Col 6 of Schedule I was taxed (Figures in Rs.)										
Year of	2020-21	2021-22	2022-23	2023-24	Total						
accumulation (F.Yr.)	(A)	(B)	(C)	(D)	(E) (A+B+C+D)						
2018-19											
2019-20											
2020-21											
2021-22											
<u>Total</u>											

Schedule D	Details of	of deemed applic	ation of incom	e under claus	e (2) of Explana	tion 1 to sub-sec	ction (1) of section	n 11.
Year in which income is deemed to be applied (F.Yr.)	Amount deemed to be applied during the previous year of deeming	Reason of deeming application (ग) income has not been received during that year (日) any other reason	Out of the deemed application claimed, amount required to be applied	Amount taxed in any earlier assessment year(s)	Out of the deemed application claimed, amount required to be applied during the financial year pertaining to current Assessment year	Amount of deemed application claimed in earlier years, applied during the financial year pertaining to current AY	Amount which could not be applied and deemed to be income u/s 11(1B) during the previous year	Balance Amount of deemed Income being exemption claimed in earlier years on account of deemed application and required to be applied in FY 2024-25 onwards
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) = (6-7)	(9) = (4-6)
Dropdowns to be provided		Dropdowns to be provided						
2023-24		Dropdowns to be provided						
Total								

Schedule DA	Details of accumulated inco	Details of accumulated income taxed in earlier assessment years as per section 11(1B)									
Assessment Year	Assessment year in which th	year in which the amount referred at Col 5 of Schedule D was taxed (Figures in Rs.)									
Year of accumulation (F.Yr.)	Prior to AY 2020-21	2020-21	2023-24	Total							
	(A)	(B)	(C)	(D)	(E)	(F) (A+B+C+D+E)					
Prior to FY 2018-19											
2018-19											
2019-20											
2020-21											
2021-22	2021-22										
Total	Total										

Schedule J			Statement showing the funds and investments as on the last day of the previous year [to be filled by assesses claiming exemption u/s 11 and 12 or u/s 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via))]									
Sci	A 1	Details of con Corpus Donation	claiming		Appli ed durin	Amount invested or deposite d back into corpus (which was earlier applied and not claimed as applicati on) where applicati on from corpus is made						Investe d in modes other than specifie d in Sec 11(5) as on 31.03.2 024
IENT OF FUNDS			(1)	(2)	(3)	on or after 01.04.20 21.	(5)	(6)	(7) = (1+2+5-	(8)	(9)	(10) = (7-8- 9)
DETAILS OF INVESTMENT OF FUNDS		i. Representing donations received for the renovation or repair of places notified u/s 80G(2)(b) on or after 01.04.202 0 ii. – Other							3)			
		than (i) above received on or after 01.04.202										
		iiiOther than (i) and (ii) above Total										

A 2	Details of loan and borrowings Opening Loan & Applied for Amount of Financial year Total Closing												
		As on 01.04.2023 ap		taken for applications towards objectives during the year wa applications applications towards objectives during the year wa applications applications applications or is reasonable.		loan or borrow during year (v was ea applied not cla applica where applica from a or borr	nent of ving the vhich rlier d and imed as ation) ation ny loan rowing e on or	in wa	uncial year which (4) s applied earlier	1	Total spayment of loan or porrowing during the year		sing e as on .2024
	(1)		(2) (3)			(4)		(5)	(5)			(7) =(1+2-6)	
В	Sl. No		investment/d tment out of	eposits made	under se	ction 11(1(5) as on 31.03.2024 Mode of investment as per section 11(5) Amount of investment					investme	nt
	(1)	(2)			(3)				(4)				
	i	notifie	red for the red u/s $80G(2)$	enovation or (b) on or after	repair o 01.04.20	020			o be provi y the nature				
	ii Corpus other than (i) above received on or after 01.04.2021												
	iii	Other	than (i) and	(ii) above									
	iv	TOTA	AL										
7				luring the pre			concern ((s) in	which perso	ons r	eferred to in	section 1	3(3) and
	Sl. N		Name and address of	Whether the concern is a		nber of hares	Class of shares h		Nominal value of the		Income from the	Wheth amoun	
			address of the concern	company (tick as applicable h]	held	shares i	leid	investmer		investment	(6) exc percen capital cond	t of the of the cern
	(1)	(2)	(3)	(4)		(5)		(6)		(7)	applica (8)	ble 🗹)
	i		-)	□ Yes □ N	lo		(5)		(0)		(1)	☐ Yes	□ No
	ii iii			☐ Yes ☐ N								☐ Yes	□ No
	iv											☐ Yes	
	v			□ Yes □ N								☐ Yes	□ No
				TOTAL									

D	Other investment	s as on the last day of	f the previous year			
	Sl. No.	Name and address of the concern	Whether the concern is a company (tick as applicable	Class of shares held	Number of shares held	Nominal value of investment
	(1)	(2)	(3)	(4)	(5)	(6)
	i		□ Yes □ No			
	ii		□ Yes □ No			
	iii		□ Yes □ No			
	iv		□ Yes □ No			
	v		TOTAL			
E	Voluntary contril		eived in kind but not c	onverted into invest	ments in the specified	modes u/s 11(5)
	Sl. No	Name and address of the donor	Value of contribution/ donation	Value of contribution applied towards objective	Amount out of (3) invested in modes prescribed under section 11(5)	Balance to be treated as income under section 11(3)
	(1)	(2)	(3)	(4)	(5)	(6)
	i					
	ii					
	iii					
	liv	TOTAL				

Par	Part A-BS CONSOLIDATED BALANCE SHEET AS ON 31 ST DAY OF MARCH, 2024 A Sources of Funds										
	A	Sour	ces	of Fu	nds						
		1	Ow	n Fur	nds						
			a	Corpu 80G(2	as out of the donations received for renovation $\alpha(b)$ on or after 01.04.2020	r rep	air of places notified u/s	1a			
					corpus received on or after 01.04.2021			1b			
			с	Corpi	us other than (a) and (b)			1c			
				_	ne accumulated under third proviso to clause (2.	3C) of	f section 10 or section	1d			
S				11(2)		-1	. 1 ' 1'	1.			
FUNDS			е	accou	ce Amount of deemed Income being exemption nt of deemed application and required to be ap	ciaim plied i	in FY 2024-25 onwards	1e			
OF F			f	Any o	ther reserve (Specify the nature)						
S				i	Specify the nature	i					
SCE				ii	Specify the nature	ii					
SOURCES				iii	Total (ai + aii)			1fiii			
S			g	Total	fund (a+ b+c+d+e+f)			1g			
		2	Loa	an and	l Borrowings						
			a	Secur	ed loans	a					
			b	Unsec	ured loans (including deposits)	b					
			c	Total	Loan Funds (a+ b)			2c			
		3	Ad	vance	S			3			
		4	Soi	irces (of funds (1g + 2c +3)			4			
	В	App	lica	tion o	f funds						
		1	Fix	ed ass	ets						
			a	Gross	Fixed Assets			1a			
			b	Depre	eciation			1b			
		c Net Fixed Assets (1a-1b)									
		2		estme				2			
		3 Current assets, loans and advances									
			a	Curre	ent assets						
				i	Inventories			I			
Š				ii	Sundry Debtors			ii			
QN.				iii	Cash and bank balances						
F					A Balance with banks	iiiA		_			
IO ?					B Cash-in-hand	iiiB		_			
01					C Others	iiiC					
APPLICATION OF FUNDS					D Total Cash and cash equivalents (iiiA + iiiB		<u> </u>	iiiD			
TIC				iv	Other Current Assets	1 111	<i>-</i>)	iv			
APP				v	Total current assets (i +ii + iiiD + iv)			av			
7			b		and advances			В			
					(av + b)			C			
					ent liabilities and provisions						
			u		Current liabilities						
				i		<u> </u>					
					A Sundry Creditors	A					
					B Other payables	B					
				••	C Total (A + B)	iC 					
		ii Provisions ii									
			1	iii	Total (iC + ii)			diii			

		e	Net Current Assets (3c – 3diii)	3e	
	4		Accumulated balance/ Any other reserve (deficit)	4	
	5		Total, application of funds (1+2+3e+4)	5	
	6		Out of 5, Investment made in modes specified u/s 11(5)	6	
	7		Out of 5, Investment made in modes other than specified u/s 11(5)	7	

Sc	hedule R	Reconciliation of Corpus	of Schedule J and Balance sheet		
Par	ticulars		Corpus out of the donations received for renovation or repair of places notified u/s 80G(2)(b) on or after 01.04.2020	Other corpus received on or after 01.04.2021	Corpus other than (1) and (2)
			(1)	(2)	(3)
A.	Closing balan per Schedule	ce as on 31.03.2024 as J			
В.	Reasons of di	ifference (+/-) (Bi+Bii+Biii)			
	i) Purchase o	of fixed asset			
	ii) Depreciati	ion			
	iii) Any other	r reason (Please specify)			
C.	Closing balan per Balance s	ice as on 31.03.2024 as sheet (A+B)			

Schedule LA			Political Party			
	1	A) \	Whether registered under Section 29A of Representation of People Act, 1951	☐ Yes		No
		a	If yes, please enter registration number			
		b	Date of Registration	/_	<u></u>	_
		в) \	Whether recognized by the Election Commission of India	☐ Yes		No
		a	If yes, date of recognition			
	2	Who	ether books of account were maintained? (tick as applicable 🗹)	☐ Yes		No
	3	Who	ether the accounts have been audited? (tick as applicable 🗹)	☐ Yes		No
		If yo	es, furnish the following information: -			
		a	Date of furnishing of the audit report (DD/MM/YYYY)	/_	_/	_
		b	Name of the auditor signing the audit report			
		c	Membership No. of the auditor			
Y		d	Name of the auditor (proprietorship/ firm)			
RT		e	Proprietorship/firm registration No.			
AL PA		f	Permanent Account Number (PAN) /Aadhaar No. of the auditor (proprietorship/ firm)			
IC/		g	Date of audit report	/_	<u></u>	_
POLITICAL PARTY	4		ether the report under sub-section (3) of section 29C of the Representation of People Act, 1951 for the financial year has been submitted? (tick as applicable	□ Yes		No
		If yo	es, then date of submission of the report (DD/MM/YYYY)	/_	/	_
	5	a	Whether any voluntary contribution from any person in excess of twenty thousand rupees was received during the year ? (tick as applicable 🗹)	□ Yes		No
		b	If yes, whether record of each voluntary contribution (other than contributions by way of electoral bonds) in excess of twenty thousand rupees (including name and address of the person who has made such contribution) were maintained? (tick as applicable)	□ Yes	_	No

6	thar clea	ether any donation exceeding two thousand rupees was received otherwise a by an account payee cheque or account payee bank draft or use of electronic ring system through a bank account or through electoral bond? (tick as icable 🗹)	С] Yes	□ N	No
7	Plea	se furnish the following information: -				
	a	Total voluntary contributions received by the party during the F.Y. (b+d)	7a			
	b	Aggregate value of all the voluntary contributions received upto Rs. 20,000 during the F.Y.	7b			
	ci	Aggregate value of all the voluntary contributions received upto Rs. 2,000 in cash during the F.Y.	7ci			
	cii	Aggregate value of all the voluntary contributions received upto Rs. 2,000 other than in cash during the F.Y.	7cii			
	d	Aggregate value of all the voluntary contributions received more than Rs. 20,000/- during the F.Y.	7d			

Sche	dule E	T	Electoral Trust			
	1	Whe	ther books of account were maintained? (tick as applicable 🗹)		Yes	No
	2	Whether record of each voluntary contribution (including name, address and PAN of the person who has made such contribution along with the mode of contribution) were maintained? (tick as applicable \(\overline{\mathcal{B}} \))				No
	3	Whether record of each eligible political party to whom the distributable contributions have been distributed (including name, address, PAN and registration number of eligible political party) was maintained? (tick as applicable 🗹)			Yes	No
ST	4	Whether the accounts have been audited as per rule 17CA(12)? (tick as applicable ☑)		☐ Yes		No
	-	If yes	s, date of audit report in Form No.10BC (DD/MM/YYYY)	_	/	 _
TRUST	5	Whether the report as per rule 17CA(14) furnished to the Commissioner of Income-tax or Director of Income-tax?(tick as applicable ☑)			Yes	No
AL	6	Details of voluntary contributions received and amounts distributed during the year				
OR		i	Opening balance as on 1st April	i		
ELECTORAL		ii	Voluntary contribution received during the year	ii		
EL]		iii	Total $(i + ii)$	iii		
		iv	Amount distributed to Political parties	iv		
		v	Amount spent on administrative and management functions of the Trust (Restricted to 5% of Sr.no. ii above OR 5 lakh for first year of incorporation and 3 lakh for subsequent years whichever is lesser)	v		
		vi	Total $(iv + v)$	vi		
		vii	Total amount eligible for exemption under section 13B (Sr.no. 6ii of schedule ET if Amount distributed in 6iv is 95% of 6iii)(As per rule 17CA)	vii		
		viii	Closing balance as on 31st March (iii – vi)	viii		

Schedule `	VC	Voluntary Contributions [to be mandatorily filled in by all persons filing ITR-7]		
A	Domestic	Contribution (Other than anonymous donations taxable u/s 115BBC)		
	i	Ai		
	a	Corpus representing donations received for the renovation or repair of places notified u/s 80G(2)(b) Aia		
	b	Corpus other than above Aib		
	ii	Other than corpus donation		
		(a) Grants Received from Government	Aiia	
		(b) Grants Received from Companies under Corporate Social Responsibility	Aiib	
		(c) Other specific grants	Aiic	
		(d) Other Donations	Aiid	
		(e) Total	Aiie	
	iii	Voluntary contribution Domestic (Ai + Aiie)	Aiii	
В	Foreign co	ontribution (other than anonymous donations taxable u/s 115BBC)		

	i	Corpus donation (Bia + Bib)			Bi	
	a	Corpus representing donations received for the renovation or repair of places notified u/s 80G(2)(b)	Bia			
	b	Corpus other than above	Bib			
	ii	Other than corpus donation			Bii	
	iii	Foreign contribution (Bi + Bii)			Biii	
	iv	Specify the purpose for which foreign contribut	ion has	been received	Biv	Free text box
C	Total Cor	ntributions (Aiii + Biii)				
D	u/s 11 or	Anonymous donations, chargeable u/s 115BBC [Applicable to assessee claiming exemption u/s 11 or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) or 10(23C)(iiiad) or 10(23C)(iiiae)]				
	i	Aggregate of such anonymous donations receive	d		i	
	ii 5% of total donations received at Sl. No. C+Di or 1,00,000 whichever is higher		ii			
	iii	Anonymous donations taxable u/s 115BBC @ 30)% (i –	ii)	iii	{to be taken as nil, if negative}
E	Anonymo	ous donations other than those included at Sl. No. D	iii (<i>Di-</i>	Diii of Schedule VC)	E	

Sche	Schedule AI		Aggregate of income derived during the previous claiming exemption w/s 11 and 12 or u/s 10(23C)(iv)				
	1	Receipts from main objects					
	2	Rece	ipts from incidental objects	2			
	3	Rent	;			3	
Ħ	4	Com	mission	4			
	5	Dividend income					
INCOME	6	Interest income				6	
Ž	7	Agriculture income				7	
OF	8	Net consideration on transfer of capital asset					
AGGREGATE	9	Any	other income (specify nature and amount)				
æ			Nature		Amount		
GGF		a	Pass through income/Loss (Fill schedule PTI)	a			
A		b		b			
		c		c			
		d		d			
		e	Total (9a+ 9b+ 9c +9d)	e		9e	
	10	Tota	1 (1 + 2 + 3 + 4 + 5 + 6 + 8 + 9)			10	

					Amount	
A	Applic	ation towards the stated objects of the trust/institution		Revenue	Capital	Total
	1	Donation(s) made to trust or institution(s) registered u/s 12AB or approved u/s 10(23C)(iv)/(vi)/(via)— Other than Corpus (100% of donations made need to be entered here)	1			
	1a	85% of the donation(s) made to trust or institution(s) registered u/s 12AB or approved u/s 10(23C)(iv)/(vi)/(via)— Other than Corpus	1a			
	2	Religious	2			
	3	Relief of poor	3			
	4	Educational	4			

				·			
	5	Yoga	5				
	6	Medical relief	6				
	7	Preservation of environment	7				
	8	Preservation of monuments etc.	8				
	9	General public utility	9				
	10	Application which cannot be specifically identified under 1 to 9 above	10				
	11	Cost of new asset for claim of Exemption u/s 11(1A) (restricted to the net consideration)	11				
	12	Total (A1a to A11)	12				
В	C2 to C	liture not allowed as application, other than application out of source of fund at 27 (B1 + B2 + B3 + B4 + B5 + B6 + B7 + B8) mount entered in Sl. No. B should be out of Sl. No. A	В				
	1	Donation to trust or institution registered u/s 12AB or approved u/s 10(23C)(iv)/(vi)/(via) towards Corpus	1				
	2	Donation to trust or institution registered u/s 12AB or approved u/s 10(23C)(iv)/(vi)/(via) other than towards corpus in case of donations out of accumulated income	2				
	3	Donation to trust or institution registered u/s 12AB or approved u/s 10(23C)(iv)/(vi)/(via) not having same objects	3				
	4	Donation to any person other than trust or institution registered u/s 12AB or approved u/s 10(23C)(iv)/(v)/(vi)/(via)	4				
	5	Application outside India for which approval as per proviso to section 11(1)(c) is obtained	5				
	6	Application outside India for which approval as per proviso to section 11(1)(c) is not obtained	6				
	7	Applied for any purpose beyond the objects of the trust or institution	7				
	8	Any other disallowable application	8				
С		of fund to meet revenue and capital application in Row A (to the extent amount at C2 to C7 is included in Sl. No. A12)	С				
	1	Income derived from the property/income earned during previous year (Excluding corpus)	1				
	2	Income accumulated as under section 11(2) or third proviso to section 10(23C) in earlier years	2				
	3	Income deemed to be applied in any preceding year under clause 2 of explanation 1 of section 11(1) (applicable only when exemption is claimed u/s 11 and 12)	3				
	4	Income of earlier years upto 15% accumulated or set apart	4				
	5	Corpus	5				
	6	Borrowed Fund	6				
	7	Any other (Please specify)	8				
D		mount applied during the previous year [A12-B-C2-C3-C4-C5-C6-C7]	D				
Е	include	t which was not actually applied during the previous year out of D (if it is d in Sl. No. A12)	E				
F	previou	t actually paid during the previous year which accrued during any earlier is year but not claimed as application of income in earlier previous year	F				
G	Total amount to be allowed as application (G=D-E+F)						

Sch	edule I	Income & Expenditure statement [Applicable for assessees claiming exemption of 10(23B), 10(23D), 10(23DA), 10(23EC), 10(23ED), 10(23EB), 10(23FB), 10(29A), {Exemptions are not subject to computational or heads of income conditions}		, ,, ,
	1	Total receipts including any voluntary contribution	1	
	2	Application of income towards object of the institution	2	
	3	Accumulation of income	3	

Sc	hed	ule IE- 2	Income & Expenditure statement [Applicable for assessee claiming exemption under sections 10(23A certain heads of income only are taxable and other receipts reported in Row A below are exempt]), 10	(24)] {Where	
	1		receipts including any voluntary contribution (Excluding receipts falling under taxable heads to be ted as per Row B) $ \frac{1}{2} \left($	1		
A	2					
	3					
	1 Do you have any income which is taxable? If Yes Please provide details (<i>Tick</i>)✓					
В		a	Income from House Property? (If yes, Please fill Schedule HP)	1 a	□Yes □No	
		b	Income from Business or Profession (If yes, Please fill Schedule BP)	1 b	□Yes □No	
		c	Income from Capital gains (If yes, Please fill Schedule CG)	1 c	□Yes □No	
		d	Income from other Sources (If yes, Please fill Schedule OS)	1 d	□Yes □No	

Sched	Income & Expenditure statement [Applicable 10(23C)(iiiac)] (please fill up address for easily grants exceeding fifty per cent of the total received.)	ch institution se	parately): { Exen	nption is s	
1	Objective of the institution (drop down to be provided - Edu	cational / Medica	al)	1	
2	Addresses where activity is carrying out			2	
3	Total receipts including any voluntary contribution			3	
4	Government Grants out of Sl. No. 3 above			4	
5	Amount applied for objective			5	
6	Balance accumulated			6	
Sched	Income & Expenditure statement [Application or 10(23C)(iiiae)] (please fill up address for from all the institutions/universities not except the statement and the institutions of the statement and the institutions of the statement and the institutions of the statement and the institutions of the statement and the sta	r each institution	separately): {Exc		
1	Objective of the institution (<i>drop down to be provided - Educational / Medical</i>)	1			
2	Addresses where activity is carrying out	2			
3	Gross Annual receipts	3			
4	Amount applied for objective	4			
5	Balance accumulated	5			
	(Add row option to be provided for Sl. No. 1 to 5 above)				
	Sum of Gross Annual receipts (Sum of Sl. No. 3)				

Sched	lule	HP	Details of Income of property)	from House Prope	erty (Please	refer	to instru	ictions)	(Drop	down to	be pr	ovided	indic	ating	g owr	iership
	1	Addre	ess of property 1		Town/ Cit	y		St	ate	Count	ry		PIN	Cod	le/ Zi	p Code
		Is the	property co-owned	? □ Yes □ No	(if "YES" p	lease	enter fo	llowing	g detai	ls)						
		Assess	see's percentage of s	share in the proper	ty											
Ľ		Name	of Co-owner(s)		PAN/Aad (optional)	haar]	No. of C	co-owne	er(s)	Percent	age S	hare ir	1 Pro	pert	y	
ER.		I														
PROPERTY		II														
E PR		[Tick option	✓ the applicable	Name(s) of Tenar (if let out)	t PAN/Aad available)		No. of T	'enant(s	s) (if	PAN/T		adhaa S credi				nt(s) (if
HOUSE		☐ Let	out emed let out	I II												
		a	Gross rent received whole of the year, lo					e two, į	f let ou	ut for	1a			-		
		b	The amount of ren	t which cannot be	realized	1b										
		с	Tax paid to local at	uthorities		1c										
		d	Total (1b + 1c)			1d										

	e	Annual value (1a – 1d)			1e	
	f	30% of 1e	1f			
	g	Interest payable on borrowed capital	1g			
	h	Total (1f + 1g)			1h	
	i Arrears/Unrealised rent received during the		e year less	30%	1i	
	j	Income from house property 1 (1e – 1h + 1i)		1j	
		(fill up details separately for each property))			
2	Pass t	hrough income/Loss if any *			2	
3	Income under the head "Income from house property" (1j + 2) (if negative take the figure to 2i of schedule CYLA)				3	
		Furnishing of PAN/Aadhaar No. of tenant is Furnishing of TAN of tenant is mandatory, i	y, if tax is deducte	d under section 1.	94-IB.	

Schedule **Capital Gains** CG A Short-term Capital Gains (STCG) (Sub-items 4 & 5 are not applicable for residents) 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/ DD/MM/YYYY Date of sale/transfer DD/MM/YYYY acquisition Full value of consideration received/receivable a ai ii Value of property as per stamp valuation authority aii Full value of consideration adopted as per section 50C for the purpose of Capital iii Gains [in case (aii) does not exceed 1.10 times (ai), take this figure as (ai), or else aiii take (aii)] b Deductions under section 48 Cost of acquisition without indexation bi ii Cost of Improvement without indexation bii Short-term Capital Gains Expenditure wholly and exclusively in connection with transfer biii iii CAPITAL GAINS Total (bi + bii + biii) biv c Balance (aiii – biv) **1c Deduction under section 54G/54GA** (Specify details in item D below) 1d A1e Short-term Capital Gains on Immovable property (1c - 1d) In case of transfer of immovable property, please furnish the following details (see note) State Pin code S.No. Name of PAN/Aadhaar Percentage Amount Address of buyer(s) No. of share property, F buyer(s) Country code, Zip code NOTE ▶ Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deduced under section 194-IA or is quoted by buyer in the documents. In case of more than one buyer, please indicate the respective percentage share and amount. 2 From slump sale Fair market value as per Rule 11UAE(2) 2ai ii Fair market value as per Rule 11UAE(3) 2aii iii 2aiii Full value of consideration (higher of ai or aii) B Net worth of the undertaking or division 2bC Short term capital gains from slump sale (2aiii-2b) A2c

a	Full value	of considera	ation	3a	
_		s under sect			
	i		equisition without indexation	bi	
	ii	_	nprovement without indexation	bii	
	iii	Expenditu	are wholly and exclusively in connection with transfer	biii	
	iv	Total (i +	ii + iii)	biv	
c	Balance (3	a – biv)	-	3c	
	prior to re	ecord date a	u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months and dividend/income/bonus units are received, then loss arising out of ignored (Enter positive value only)	3d	
e	Short-term	n capital gai	n on equity share or equity oriented MF (STT paid) (3c +3d)	1	
For fore	· NON-RES eign exchan	SIDENT, no ige adjustmo	t being an FII- from sale of shares or debentures of an Indian company ent under first proviso to section 48)	(to be compute	ed with
a	STCG on t	transactions	on which securities transaction tax (STT) is paid		
b	STCG on t	transactions	on which securities transaction tax (STT) is not paid		
For	NON-RES	SIDENTS- fi	com sale of securities (other than those at A3 above) by an FII as per sect	ion 115AD	
a	i	In casa s	ecurities sold include shares of a company other than quoted share	os ontor the	
a	1	following		s, enter the	
			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	
		С	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	s under sect	ion 48		
	i	Cost of ac	equisition without indexation	bi	
	ii		provement without indexation	bii	
	iii		are wholly and exclusively in connection with transfer	biii	
	iv	Total (i +	ii + iii)	biv	
С	Balance (5	am – bív)		5c	
d	months pr	ior to recor	u/s 94(7) or 94(8)- for example if security bought/acquired within 3 d date and dividend/income/bonus units are received, then loss arising urity to be ignored (Enter positive value only)	5d	
			n on securities (other than those at A3 above) by an FII (5c +5d)		
Fra	m colo of o	ceate athor t	han at A1 or A2 or A3 or A4 or A5 above		
a	i	In case as	sets sold include shares of a company other than quoted shares, enter t	the following	
			Il value of consideration received/receivable in respect of unquoted	ia	
		b Fai	ir market value of unquoted shares determined in the prescribed nner	ib	
			ll value of consideration in respect of unquoted shares adopted as per tion 50CA for the purpose of Capital Gains (higher of a or b)	ic	

	n Funv	atue of consid	ierauon in i	respect of as	sets otner tnan	unquotea	snares		aii		
	iii Total	(ic + ii)						-	aiii		-
b Dedu	ctions under							_		Ī	
		of acquisition							bi 		4
	ii Cost o	of Improveme	ent without	indexation					bii		4
	Exper		y and exclus	sively in con	nection with tr	ansfer			biii		
		<u>(i + ii + iii)</u>						_	biv		4
	nce (6aiii – biv		loss to be	dicallowed 1	ı/s 94(7) or 94	(8) ₋ for ev	ample if acc		6c		4
bougl	ht/acquired w	vithin 3 mont	ths prior to	record date	e and dividend e ignored (Ente	l/income/b	onus units ar	·e	6d		
e Deem	ed short tern	n capital gain	s on deprec	iable assets					6e		1
f Dedu	ction under s	ection 54G/54	4GA						6f		
g STC	G on assets of	ther than at A	A1 or A2 or	A3 or A4 or	r A5 above (6c	+ 6d + 6e -	- 6f)	•		•	A
/ Amount o	deemed to be	short term ca	noital gains								+
deposited	in the Capita No Not P	al Gains Acco	yes, then p in Secti which claim	ne within du rovide the d ion under deduction ned in that	et transferred e date for that etails below New asset ac	year?			Amou used t	unt not for new or	
				year	Previous yea which asset	r in	Amount util		Capit	ined lized in tal gains int (X)	
					acquired/con	structed	Gains accou				1
i		020-21	54G/5								1
ii iii		021-22 022-23	54G/5								4
					GA, other than	at 'a'		L			
Amount o	deemed to be	short term ca	pital gains	(Xi + Xii +X	Kiii + b)						A
					npital Gain, (Fi	ill up sched	ule PTI) (A8a	a+A8b -	+ A8c)		1
a Pass	Through Inco	ome/Loss in tl	he nature of	f Short Tern	n Capital Gain	, chargeab	le @ 15%	A	A 8a		Ī
b Pass	Through Inco	ome/Loss in tl	he nature of	f Short Tern	n Capital Gain	, chargeab	le @ 30%	A	A8b		1
	Through Inco	ome/Loss in tl	he nature of	f Short Tern	n Capital Gain	, chargeab	le at	A	A8 c		1
Amount o	of STCG inclu	ıded in A1 –	A8 but clair	med as not c	hargeable to ta	ax or charg	geable at spec	rial rate	s in In	ndia as per	
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)	of I T	Rate per I. Act		Applicable rate [lower of (6) or (9)]	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		(10)	1
I											$\ $
111		1			1]			1
	,	Too 1:				D.T.					+
+ + -				_	x in India as p		There is a				A
b Total	amount of S'	TCG claimed	as chargea	ble to tax at	special rates in	n India as j	per DTAA				A
0Total Sho	ort-term Capi	tal Gain (A1e	e+ A2c+ A3	e+ A4a+ A4	b+ A5e+ A6g+.	A7 + A8-A	9a)				

		Capital Gain)	both (fill up detail			·				
		ate of purcha equisition	ase/	OD/MM/YYYY	U	ate of sale/tran	ister	DD/MI	D/MM/YYYY		
	a	i	Full value of cor	sideration receiv	ed/receivable				ai		
		ii	Value of proper	ty as per stamp v	aluation autho	rity			aii		
		iii	Gains [in case (a take (aii)]	nsideration adopt aii) does not exce					aiii		
	b	Deductions	under section 48								
		i	Cost of acquisiti	on					bi		
		iia	Cost of acquisiti	on with indexatio	n				biia		
		iib	Total Cost of Im	provement with	ndexation				biib		
			(a)Cost of impro	vement							
			(b)Year of impr	ovement							
			(c)Cost of Impro	vement with ind	exation						
			Add row								
		iii	Expenditure wh	olly and exclusive	ely in connection	on with transfe	r		biii		
		iv	Total (biia + bii	o + biii)					biv		
	c	Balance (aii	i – biv)						1c		
	d	Deduction u	nder section 54D)/54EC/54G/54G	(Specify detai	ls in item D belo	ow)		1d		
	e	I ong torm	Canital Cains on	Immovable prop	orty (1c 1d)						В
	f	Long-term	Capital Gaills on	Immovable prop	erty (IC - Iu)						ь
	•			able property, ple				-	- 1	a. .	4
		S.No.	Name of buyer(s)	PAN/Aadhaar No. of	Percentage share	Amount	Address of property,	Pin	code	State	
			buyer(s)	buyer(s)	Share		Country				
				, ,			code, Zip				
							code				_
											-
		NOTE▶		AN/Aadhaar No.		if the tax is dec	luced under s	ection			
				than one buyer,	ne documents. please indicat	e the respectiv	e percentage	share			
2	Fro	m slump sal	In case of more and amount.			e the respectiv	ve percentage	share			
2	Fro	om slump sal	In case of more and amount.	than one buyer,	please indicat	e the respectiv	e percentage	share	2ai		
2	Fro		In case of more and amount. e Fair market val	than one buyer, ue as per Rule 11	please indicat	e the respectiv	ve percentage	share	2ai 2aii		
2		i	In case of more and amount. e Fair market val Fair market val	than one buyer, ue as per Rule 11 ue as per Rule 11	please indicat UAE(2) UAE(3)	e the respectiv	ve percentage	share			
2	a	i ii iii	In case of more and amount. E Fair market val Fair market val Full value of co	than one buyer, ue as per Rule 11 ue as per Rule 11 nsideration (high	please indicat UAE(2) UAE(3)	e the respectiv	ve percentage	share	2aii		
2	a b	i ii iii Net worth o	In case of more and amount. Fair market value and real to the second se	than one buyer, ue as per Rule 11 ue as per Rule 11 nsideration (high	please indicat UAE(2) UAE(3)	e the respectiv	ve percentage	share	2aii 2aiii		
2	a b c	i ii iii Net worth o Balance (2a	In case of more and amount. Fair market value and amount. Fair market value of confidence in the undertaking iii - 2b)	than one buyer, ue as per Rule 11 ue as per Rule 11 nsideration (high	please indicat UAE(2) UAE(3)	e the respectiv	ve percentage	share	2aii 2aiii 2b		
2	a b c d	i ii iii Net worth o Balance (2a Deduction u	In case of more and amount. Fair market value fair market value of confithe undertaking iii – 2b)	than one buyer, ue as per Rule 11 ue as per Rule 11 nsideration (high	UAE(2) UAE(3) er of ai or aii)	e the respectiv	e percentage	share	2aii 2aiii 2b 2c		В
	a b c d e	i ii iii Net worth o Balance (2a Deduction v	In case of more and amount. Fair market value and amount. Fair market value of confit the undertaking iii – 2b) I/s 54EC capital gains from	ue as per Rule 11 ue as per Rule 11 nsideration (high g or division	UAE(2) UAE(3) er of ai or aii)			share	2aii 2aiii 2b 2c		В
	a b c d e	i ii Net worth o Balance (2a Deduction u Long term o m sale of bo	In case of more and amount. Fair market value and amount. Fair market value of confidence of the undertaking iii – 2b) It s 54EC Tapital gains from the capi	ue as per Rule 11 ue as per Rule 11 nsideration (high g or division	UAE(2) UAE(3) er of ai or aii)			share	2aii 2aiii 2b 2c		B
	a b c d e Fro	i ii iii Net worth o Balance (2a Deduction u Long term o m sale of boo	In case of more and amount. Fair market value fair market value of coff the undertaking iii – 2b) J/s 54EC capital gains from the consideration	ue as per Rule 11 ue as per Rule 11 nsideration (high g or division	UAE(2) UAE(3) er of ai or aii)			share	2aii 2aiii 2b 2c 2d		B
	a b c d e Fro	i ii Net worth o Balance (2a Deduction u Long term o m sale of boo Full value o Deductions	In case of more and amount. Fair market value of confidence in the undertaking iii – 2b) I/s 54EC capital gains from the consideration under section 48	ue as per Rule 11 ue as per Rule 11 nsideration (high g or division n slump sale (2c-2 (other than capit	UAE(2) UAE(3) er of ai or aii) d) al indexed bor			share	2aii 2aiii 2b 2c 2d		В
	a b c d e Fro	i ii Net worth o Balance (2a Deduction u Long term o m sale of boo Full value o Deductions i	In case of more and amount. Fair market valuation from the undertaking iii – 2b) In the undertaking iii – 2b)	than one buyer, ue as per Rule 11 ue as per Rule 11 nsideration (high g or division n slump sale (2c-2 (other than capit	UAE(2) UAE(3) er of ai or aii) d) al indexed bor			share	2aii 2aiii 2b 2c 2d 3a		В
	a b c d e Fro	i ii Net worth o Balance (2a Deduction u Long term o m sale of boo Full value o Deductions i ii	In case of more and amount. Fair market value fair market value of coff the undertaking iii – 2b) I/s 54EC Tapital gains from the consideration under section 48 Cost of acquisitic cost of improver	ue as per Rule 11 ue as per Rule 11 usideration (high g or division a slump sale (2c-2 (other than capit on without index ment without index	UAE(2) UAE(3) er of ai or aii) d) al indexed bon	nds issued by G	overnment)	share	2aii 2aiii 2b 2c 2d 3a bi		B
	a b c d e Fro	i ii Net worth o Balance (2a Deduction u Long term o m sale of boo Full value o Deductions i	In case of more and amount. Fair market value of consideration and amount. Full value of consideration and amount. Fair market value of consideration and amount and amount and amount and amount and amount and amount and amount and amount and amount and amount and amount amount and amount amou	than one buyer, ue as per Rule 11 ue as per Rule 11 nsideration (high g or division n slump sale (2c-2 (other than capit on without index ment without ind	UAE(2) UAE(3) er of ai or aii) d) al indexed bon	nds issued by G	overnment)	share	2aii 2aiii 2b 2c 2d 3a		B
	a b c d e Fro a b	i ii iii Net worth o Balance (2a Deduction u Long term o m sale of boo Full value o Deductions i ii iii	In case of more and amount. Fair market value of comparison of the undertaking iii – 2b) In the state of the undertaking iii – 2b) In the undertaking iii	ue as per Rule 11 ue as per Rule 11 nsideration (high g or division n slump sale (2c-2 (other than capit on without index ment without ind olly and exclusive	UAE(2) UAE(3) er of ai or aii) d) al indexed bon	nds issued by G	overnment)	share	2aii 2aiii 2b 2c 2d 3a bi bii biii		
	b c d e Fro a b	i ii iii Net worth o Balance (2a Deduction v Long term o m sale of boo Full value o Deductions i ii iii iv LTCG on b om sale of list	In case of more and amount. Fair market value of confine the undertaking iii – 2b) I/s 54EC Tapital gains from the consideration under section 48 Cost of acquisitic Cost of improve Expenditure who to the confideration under section 48 Cost of acquisitic cost of improve expenditure who to the confideration under section 48 Cost of acquisitic cost of improve expenditure who to the confideration under section 48 Cost of acquisitic cost of improve expenditure who to the confideration under section 48 Cost of acquisitic cost of improve expenditure who the confideration under section 48 Cost of acquisitic cost of improve expenditure who the confideration under section 48 Cost of acquisitic cost of improve expenditure who the confideration under section 48 Cost of acquisitic cost of improve expenditure who the confideration under section 48 Cost of acquisitic cost of improve expenditure who the confideration under section 48 Cost of acquisitic cost of improve expenditure who the cost of improve expenditure who the cost of improve expenditure who the cost of improve expenditure who the cost of improve expenditure who the cost of improve expenditure who the cost of improve expenditure who the cost of improve expenditure who improve expenditure who improve expenditure who improve expenditure who improve expenditure who improve expension in the cost of improve e	ue as per Rule 11 ue as per Rule 11 nsideration (high g or division n slump sale (2c-2 (other than capit on without index ment without ind olly and exclusive	UAE(2) UAE(3) er of ai or aii) d) al indexed bon ation exation	nds issued by G	overnment)	share	2aii 2aiii 2b 2c 2d 3a bi bii biii		B
	a b c d e Fro a b C Fro sect	i ii iii Net worth o Balance (2a Deduction u Long term o m sale of boi Full value o Deductions i ii iii iv LTCG on b m sale of list tion 112(1) is	In case of more and amount. Fair market value of consideration and amount. Full value of consideration and are section 48 Cost of acquisitic cost of improve expenditure where the consideration are section 48. Cost of improve expenditure where the consideration are debenture where the consideration are section 48.	ue as per Rule 11 ue as per Rule 11 ue as per Rule 11 usideration (high g or division a slump sale (2c-2 (other than capit on without index ment without ind olly and exclusive biii) ue - (3a-biv)	UAE(2) UAE(3) er of ai or aii) d) al indexed bon ation exation	nds issued by G	overnment)	share	2aii 2aiii 2b 2c 2d 3a bi bii biii		
	a b c d e Fro a b c Fro sect	i ii iii Net worth o Balance (2a Deduction u Long term o m sale of boo Full value o Deductions i ii iii iv LTCG on b m sale of list tion 112(1) is	In case of more and amount. Fair market value of comparison of the undertaking iii – 2b) In the state of the undertaking iii – 2b) In the undertaking iii	ue as per Rule 11 ue as per Rule 11 ue as per Rule 11 usideration (high g or division a slump sale (2c-2 (other than capit on without index ment without ind olly and exclusive biii) ue - (3a-biv)	UAE(2) UAE(3) er of ai or aii) d) al indexed bon ation exation	nds issued by G	overnment)	share	2aii 2aiii 2b 2c 2d 3a bi bii biii		
	a b c d e Fro a b c Fro sect	i ii iii Net worth o Balance (2a Deduction u Long term o m sale of boo Full value o Deductions i ii iii iv LTCG on b m sale of list tion 112(1) is	In case of more and amount. Fair market value of consideration and sor debenture of consideration and or debenture of consideration and or debenture of consideration and or debenture of consideration and or debenture of consideration and or debenture of consideration and or debenture of consideration and or debenture of consideration of debenture of consideration and or debenture of securities (other applicable of consideration and or debenture of securities (other applicable of consideration of the conside	ue as per Rule 11 ue as per Rule 11 ue as per Rule 11 usideration (high g or division a slump sale (2c-2 (other than capit on without index ment without ind olly and exclusive biii) ue - (3a-biv)	UAE(2) UAE(3) er of ai or aii) d) al indexed bor exation ely in connection	nds issued by G	overnment)	share	2aii 2aiii 2b 2c 2d 3a bi bii biii		

	iii	Expenditure wholly and exclusively in connection with transfer	biii	
1	iv	Total (bi + bii +biii)	biv	
c	Long Tern	m Capital Gains on assets at B4 (4a – biv)		
Fro	om sale of e	quity share in a company or unit of equity oriented fund or unit of a business trust is paid under section 112A		
+		pital Gains on sale of capital assets at B5		
		SIDENTS- from sale of shares or debenture of Indian company (to be computed		
_		schange adjustment under first proviso to section 48)		
LT	CG comput	ted without indexation benefit		
in s		SIDENTS- from sale of, (i) unlisted securities as per sec. 112(1)(c), (ii) units referred (iii) bonds or GDR as referred in sec. 115AC, (iv) securities by FII as referred to in		
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	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	s 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	
			DIII	
	iv	Total (bi + bii +biii)	biv	
с				
For	Long-term	Total (bi + bii +biii)		
For or u	Long-term NON-RES	Total (bi + bii +biii) n Capital Gains on assets at 7 above in case of NON-RESIDENT (aiii-biv) SIDENTS - From sale of equity share in a company or unit of equity oriented fund siness trust on which STT is paid under section 112A pital Gains on sale of capital assets at B8		
For or u	Long-term NON-RES	Total (bi + bii +biii) n Capital Gains on assets at 7 above in case of NON-RESIDENT (aiii-biv) SIDENTS - From sale of equity share in a company or unit of equity oriented fund siness trust on which STT is paid under section 112A		
For or u	Long-term NON-RES	Total (bi + bii +biii) Capital Gains on assets at 7 above in case of NON-RESIDENT (aiii-biv) SIDENTS - From sale of equity share in a company or unit of equity oriented fund siness trust on which STT is paid under section 112A pital Gains on sale of capital assets at B8 ssets where B1 to B8 above are not applicable In case assets sold include shares of a company other than quoted shares, enter the following details	biv	
For or u Lon	Long-term r NON-RES unit of a bus ng-term Ca om sale of as	Total (bi + bii +biii) Capital Gains on assets at 7 above in case of NON-RESIDENT (aiii-biv) SIDENTS - From sale of equity share in a company or unit of equity oriented fund siness trust on which STT is paid under section 112A pital Gains on sale of capital assets at B8 ssets where B1 to B8 above are not applicable In case assets sold include shares of a company other than quoted shares, enter		
For or u Lon	Long-term r NON-RES unit of a bus ng-term Ca om sale of as	Total (bi + bii +biii) Capital Gains on assets at 7 above in case of NON-RESIDENT (aiii-biv) SIDENTS - From sale of equity share in a company or unit of equity oriented fund siness trust on which STT is paid under section 112A pital Gains on sale of capital assets at B8 ssets where B1 to B8 above are not applicable In case assets sold include shares of a company other than quoted shares, enter the following details	biv	
For or u Lon	Long-term r NON-RES unit of a bus ng-term Ca om sale of as	Total (bi + bii +biii) n Capital Gains on assets at 7 above in case of NON-RESIDENT (aiii-biv) SIDENTS - From sale of equity share in a company or unit of equity oriented fund siness trust on which STT is paid under section 112A pital Gains on sale of capital assets at B8 ssets where B1 to B8 above are not applicable 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	
For or u Lon	Long-term r NON-RES unit of a bus ng-term Ca om sale of as	Total (bi + bii +biii) n Capital Gains on assets at 7 above in case of NON-RESIDENT (aiii-biv) SIDENTS - From sale of equity share in a company or unit of equity oriented fund siness trust on which STT is paid under section 112A pital Gains on sale of capital assets at B8 ssets where B1 to B8 above are not applicable 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	ia ib	
For or u Lon	Long-term r NON-RES unit of a bus ng-term Ca om sale of as	Total (bi + bii +biii) n Capital Gains on assets at 7 above in case of NON-RESIDENT (aiii-biv) SIDENTS - From sale of equity share in a company or unit of equity oriented fund siness trust on which STT is paid under section 112A pital Gains on sale of capital assets at B8 ssets where B1 to B8 above are not applicable 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)	ia ib ic	
For u Lon Fro a	Long-term NON-RES unit of a bus ng-term Cap om sale of as i	Total (bi + bii +biii) Capital Gains on assets at 7 above in case of NON-RESIDENT (aiii-biv) SIDENTS - From sale of equity share in a company or unit of equity oriented fund siness trust on which STT is paid under section 112A pital Gains on sale of capital assets at B8 ssets where B1 to B8 above are not applicable 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) Full value of consideration in respect of assets other than unquoted shares	ia ib ic aii	
For u Lon Fro a	NON-RES unit of a bus ng-term Cap om sale of as i ii iii Deductions i	Total (bi + bii +biii) n Capital Gains on assets at 7 above in case of NON-RESIDENT (aiii-biv) SIDENTS - From sale of equity share in a company or unit of equity oriented fund siness trust on which STT is paid under section 112A pital Gains on sale of capital assets at B8 ssets where B1 to B8 above are not applicable 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) Full value of consideration in respect of assets other than unquoted shares Total (ic + ii)	ia ib ic aii aiii bi	
For u Lon Fro a	I Long-term T NON-RES unit of a bus ng-term Cap om sale of as i ii iii Deductions	Total (bi + bii +biii) n Capital Gains on assets at 7 above in case of NON-RESIDENT (aiii-biv) SIDENTS - From sale of equity share in a company or unit of equity oriented fund siness trust on which STT is paid under section 112A pital Gains on sale of capital assets at B8 ssets where B1 to B8 above are not applicable 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) Full value of consideration in respect of assets other than unquoted shares Total (ic + ii) s under section 48	ia ib ic aii aiii	
For u Lon Fro a	NON-RES unit of a bus ng-term Cap om sale of as i ii iii Deductions i	Total (bi + bii +biii) Capital Gains on assets at 7 above in case of NON-RESIDENT (aiii-biv) SIDENTS - From sale of equity share in a company or unit of equity oriented fund siness trust on which STT is paid under section 112A pital Gains on sale of capital assets at B8 ssets where B1 to B8 above are not applicable 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) Full value of consideration in respect of assets other than unquoted shares Total (ic + ii) s under section 48 Cost of acquisition with indexation	ia ib ic aii aiii bi	
For u Lon Fro a	Long-term NON-RES unit of a bus ng-term Cap om sale of as i ii iii Deductions i ii	Total (bi + bii +biii) Capital Gains on assets at 7 above in case of NON-RESIDENT (aiii-biv) SIDENTS - From sale of equity share in a company or unit of equity oriented fund siness trust on which STT is paid under section 112A pital Gains on sale of capital assets at B8 ssets where B1 to B8 above are not applicable 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) Full value of consideration in respect of assets other than unquoted shares Total (ic + ii) s under section 48 Cost of acquisition with indexation Cost of improvement with indexation	ia ib ic aii aiii bi bi bii	
For or u Lon Fro a	ii iii Deductions ii iii	Total (bi + bii +biii) n Capital Gains on assets at 7 above in case of NON-RESIDENT (aiii-biv) SIDENTS - From sale of equity share in a company or unit of equity oriented fund siness trust on which STT is paid under section 112A pital Gains on sale of capital assets at B8 ssets where B1 to B8 above are not applicable 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) Full value of consideration in respect of assets other than unquoted shares Total (ic + ii) s under section 48 Cost of acquisition with indexation Cost of improvement with indexation Expenditure wholly and exclusively in connection with transfer Total (bi + bii + biii)	ia ib ic aii aiii bii bii biii	
For or u Lon Fro a	Long-term NON-RES unit of a bus ng-term Cap om sale of as i ii iii Deductions i ii iii iv Balance (a	Total (bi + bii +biii) n Capital Gains on assets at 7 above in case of NON-RESIDENT (aiii-biv) SIDENTS - From sale of equity share in a company or unit of equity oriented fund siness trust on which STT is paid under section 112A pital Gains on sale of capital assets at B8 ssets where B1 to B8 above are not applicable 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) Full value of consideration in respect of assets other than unquoted shares Total (ic + ii) s under section 48 Cost of acquisition with indexation Cost of improvement with indexation Expenditure wholly and exclusively in connection with transfer Total (bi + bii + biii)	ia ib ic aii aiii bii bii bii biii	

	a	in tł	ether any amou ne Capital Gair Yes D No D I	ıs Accou	unts Sche	me withi	n due date for	that yea		evious year sho	wn below	was	deposited	
		S.1		Previo	ous year ch asset	Sectio	n under deduction		sset acquired/con	structed	new as	set or ied u ital g	nutilized ains	
								which	us year in asset ed/constructed	Amount utilised out of Capital Gains account				
		i		2020-2			4G/54GA							
		ii		2021-2			4G/54GA							
	ь	iii	aunt daamad ta	2022-2		•	4G/54GA	at 6a?			1			
	D	_	ount deemed to											B10
	_	 	ount deemed to						· (E:11 1	I I DET				D10
	11	(B1 1	1a1+11a2 + B1	1b)					ain, (Fill up sche				ı	B11
		a1	Pass Through 112A	Income	/ Loss in	the natui	re of Long Te	rm Capi	ital Gain, charge	able @ 10% u/	B11a	1		
			Pass Through under sections			the natu	re of Long T	Term Ca	apital Gain, cha	rgeable @ 10%	6 B11a	a2		
		b	Pass Through	Income	/ Loss in t	he natur	e of Long Ter	m Capit	al Gain, chargea	ble @ 20%	B11	b		
	12		ount of LTCG pecial rates in I				11 but claimed	l as not	chargeable to tax	or chargeable			1	
		Sl. No.	Amount of in	ncome	ITOBIL	Country name & Code	Article of E	DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRO obtained (Y/N)		Rate as per I.T. Act	Applicable rate [lower of (6) or (9)]	
		(1)	(2)		(3)	(4)	(5)		(6)	(7)	(8)	(9)	(10)	
		Ι												
		II												
		a	Total amount o	of LTC	G claimed	as not c	hargeable to t	ax in In	dia as per DTAA	<u>I</u>	B12	a		
									l rates in India as		B12	b		
		Tota	al long term ca	pital gai	in] [B1e +	B2e + B	3c + B4c + B5	5 + B6 + 1	B7c + B8+ B9e+	B10+B11-B12a] B13	3		
C	C1 Sı	ım o	f Capital Gain	Income	s (9ii + 9i	ii + 9iv +	9v + 9vi + 9vi	ii + 9viii	of table E below))	C1			
C	2 _{In}	com	e from transfei	of Virt	tual Digita	al Assets	(Item No. B o	f Schedi	ıle VDA)		C2			
	_		e chargeable u								С3			
1) In	forn	nation about de	duction	claimed	against (Capital Gains							
	_		ase of deduct				/54GA give f							
		a	<u> </u>					on claim	ned u/s 54D				1	
			i]	Date of	acquisit	ion of o	riginal asset		ai		dd/r	nm/y	ууу	
			11	_			on of new lar indertaking	nd or	aii					
								na	aiii		dd/1	nm/s	3,333	
							nd or buildi		aiii		aa/1	nm/y	ууу	
			iv Amou	_		_	l Gains Acco	unts	aiv					
					cheme b				(1)		/• · · ·	TEC.	G 1	
					(iva) Da		posit		(ivb) Account	Number	(ivc)	IFS (Code	
						nm/yyyy								
			V	Amo	ount of d	eductior	claimed		av					

b		Deduction claim	ed 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 claim	ned 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	
		(iva) Date of deposit	(ivb) Account Number	(ivc) IFS Code
		dd/mm/yyyy		, ,
	v	Amount of deduction claimed	ev	
		Deduction claime	ed 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	
d	iii	Date of purchase/construction of new asset in SEZ	diii	dd/mm/yyyy
	iv	Amount deposited in Capital Gains Accounts Scheme before due date	div	
		(iva) Date of Deposit	(ivb) Account Number	(ivc) IFS Code
		ddmm/yyyy		
	v	Amount of deduction claimed	dv	
e		Total deduction claimed $(1a + 1b + 1c + 1d)$	e	

Sl.	Type of Capital Gain		current year (Fill this nly if computed figure is positive)	SI	ort ter	m capital loss set o	ff	Long to	erm capital loss set off		Currer year's capita gains remaini after so off
				15%	30%	applicable rate	DTAA	10%	20%	DTAA	(9=1-2-3- 5-6-7-8
				10 / 0	2070	upplicusie rute	rates	10 / 0	2070	rates	
			1	2	3	4	5	6	7	8	9
	Loss to be set off (Fill this row if figure computed is negative)			(A3e*+ A4a*+ A8a*)	(A5e*+ A8b*)	(A1e*+ A2c*+A4b*+A6g* +A7*+A8c*)		(B4c*+B5*+ B7c*+B8**+ B11a1*+B11a2*)	(B1e*+ B2e*+B3c*+B6*+B9e*+ B10*+ B11b*)	B12b	
ii	Short	15%	(A3e*+ A4a*+ A8a*)								
iii	term capital gain	30%	(A5e*+ A8b*)								
iv		applicable rate	(A1e*+ A2c*+A4b*+A6g* +A7*+A8c*)								
v		DTAA rates	A9b								
vi	Long term capital	10%	(B4c*+ B5*+ B7c*+ B8*+ B11a1*+B11a2*)								
vii	gain	20%	(B1e*+ B2e*+B3c*+B6*+B9e*+ B10*+B11b*)								
viii		DTAA rates	B12b								
ix		`	+ iii + iv + v + vi + vii + viii)								
X	Los	s remainin	g after set off (i-ix)								
not The	chargeab e figures o	ole to tax or of LTCG in	this table (A1e* etc.) are chargeable at special ra this table (B1e* etc.) are o tax or chargeable at sp	tes as p	er DTA	AA, which is included of LTCG computer	ed the	rein, if any. spective column (B1-B11) as reduced by t		
Inf	ormation	about ac	crual/receipt of capita	al gain			1		T		
S	o. Type o		gain / Date				1:	pto 16/6 to 5/6 15/9 (i) (ii)	16/9 to 16/1 15/12 15 (iii) (iv	/3	16/3 t 31/3 (v)
2			ital gains taxable at th ital gains taxable at th				+				
3			ital gains taxable at ti ital gains taxable at ap								
4			al gains taxable at DTAA								
5	Long-	term cap	ital gains taxable at th	ne rate	of 10%	6					
6			ital gains taxable at th			<u> </u>					
7	_	_	al gains taxable at the rat								
8		I gains on	transfer of Virtual Dig	ital As	set taxa	able at the rate of	f				
o		alue from	item 14ii of schedule SI, i	fany							

Schedul		Income from transfer of Virtual Digital Assets u/s 115BBH (Note: Details of every transaction are to be filled, wherein every 'transfer' is a transaction)								
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.				
(Col. 1)	(Col. 2)	(Col. 3)	(Col. 4)	(Col. 5)	(Col. 6)	(Col. 7)				
Add Ro	ws									
		ositive Incomes of Busin	ess Income in Col. 7)		ı	(Item No. A3d of Schedule BP)				
В.	Total (Sum of all Po	ositive Incomes of Capit	al Gain in Col. 7)			(Item No. C2 of Schedule CG)				

Sched	ule	os	Income from other sources				
1	G	ross i	ncome chargeable to tax at normal applicable rates (1	a+ 1b+ 10	c+ 1d + 1e)		1
	a	Divi	dends, Gross (ai+aii)			1a	
		i	Dividend income other than (ii)			ai	
		ii	Dividend income u/s 2(22)(e)			aii	
	b	Inte	rest, Gross (bi + bii + biii + biv + bv)			1b	
		i	From Savings Bank	bi			
		ii	From Deposits (Bank/ Post Office/ Co-operative Society)	bii			
Š		iii	From Income-tax Refund	biii			
URCE		iv	In the nature of Pass-through income/Loss	biv			
OTHER SOURCES		v	Others	bv			
ТНЕ	c	Rent	tal income from machinery, plants, buildings, etc., Gro	oss		1c	
	d		me of the nature referred to in section $56(2)(x)$ which is $+ div + dv$	is charge	able to tax (di + dii +	1d	
		i	Aggregate value of sum of money received without co	nsiderati	on	di	
		ii	In case immovable property is received without consi property	deration	, stamp duty value of	dii	
		iii	In case immovable property is received for inadequativalue of property in excess of such consideration as a			diii	
		iv	In case any other property is received without consider property	eration, f	air market value of	div	
		v	In case any other property is received for inadequate value of property in excess of such consideration	consider	ation, fair market	dv	
	e	Any	other income (please specify nature)			1e	

	Sl.no	Nature Amount		
	1	Income due to disallowance of exemption under clauses of section 10		
	2	Any specified sum received by a unit holder from a business trust during the previous year chargeable u/s 56(2)(xii)		
		Rows can be added as required		
2 In	ncome c	hargeable at special rates (2ai + 2aii + 2b+ 2c+ 2d + 2e elements related to S	Sl. No. 1)	2
a	Winni 115BB	ngs from lotteries, crossword puzzles, races, card games, etc., chargeable u/	s 2ai	
ai	iiWinni	ngs from online games chargeable u/s 115BBJ	2aii	
b	Incom	e chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)	2b	
	i Cas	sh credits u/s 68	bi	
	ii Un	explained investments u/s 69	bii	
	iii Un	explained money etc. u/s 69A	biii	
	iv Un	lisclosed investments etc. u/s 69B	biv	
	v Un	explained expenditure etc. u/s 69C	bv	
	vi Am	ount borrowed or repaid on hundi u/s 69D	bvi	
c	c Any of	her income chargeable at special rate (total of ci to cxiv)	2c	
		Dividends received by non-resident (not being a		
		company) or a foreign company chargeable u/s 115A(1)(a)(i) other than proviso to section 115A(1)(a)(A)		
		Dividend received by non-resident (not being a company) or a foreign company, from a unit in an International Financial Services Centre, as referred to in sub-section (1A) of section 80LA chargeable under proviso to 115A(1)(a)(A)		
		Interest received from Government or Indian concern on foreign currency debts chargeable u/s cii 115A(1)(a)(ii)		
	222	Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia)		
		Interest referred to in section 194LC(1) - civ 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 %		
		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) cvii		
	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 - ix chargeable u/s 115A(1)(b)		
		Income by way of interest from bonds purchased in foreign currency by non-residents - chargeable cx u/s 115AC		

			xi	purchased	y way of in foreign of u/s 115AC				cxi							
			xii	(other than	ceived by ar n units refe u/s 115AD(rred to in			cxii							
			xiii	Income re Government	eceived by nt securitic chargeable	an FII es referre	d to in	section	cxiii							
			xiv		eceived by a			men or	cxiv							
				hrough inco down to be p	ome in the n	ature of in	come from	other so	urces c	laimed	l as ch	argeabl	e at spec	ial rates	2d	
			Amou	nt included	in 1 and 2 2) of table be		ich is clain	ned as cl	hargeal	ole at	specia	l rates i	n India	as per DTA	A	
			Sl. No.	Amount of income	of No.1ai, name & of Treaty TRC of I.T. as rate (enter NIL, obtained Act per [lower of Id. 2a.]											
			(1)	(2)	(3)	(4)	(5)	(6)		(7)		(8)	(9)	(10)		
			I II													
		De 2 <i>e</i> ,		ons under se	ection 57(oth	er than tho	se relating	to income	e charg	eable a	ıt spec	ial rates	under 2a	, 2b, 2c, 2d	&	
ŀ			a	Expenses / D	Deductions (other than	entered in	c)			3a					
				Depreciation (available only if income offered in 1c of "schedule OS") 3b												
				Interest exp ncome offer	enditure or red in 1a)-	n dividend	u/s 57(i)	(availabl	e on	ly if	3c					
					erest expend	iture u/s 5	7(i) – comp	uted val	ue		3ci					
			d	Γotal							3d					
	4	An	nounts	s not deduct	tible u/s 58										4	
	5	Pr	ofits c	hargeable to	o tax u/s 59										5	
ŀ					ther sources							r reduc	ing inco	me related	to 6	
-			_		+4+5) (If n sources (other	_		_				s nil, if	negative)		7	
-		Inc	come f	rom the act	ivity of own	ing and m	aintaining	race hor	ses							
}	8		I													
			a I	Receipts							8a					
			b I	Deductions 1	under sectio	n 57 in rel	ation to rec	eipts at	8a only		8b					
			c	Amounts no	t deductible	u/s 58					8c					
			d l	Profits char	geable to tax	x u/s 59					8d					
			e	Balance (8a	- 8b + 8c +	8d)									8e	
ļ	9	In	come i	ınder the he	ead "Income	e from oth	er sources"	(7 + 8e)	(take	8e as n	il if ne	gative)			9	
	10	Inf	forma	tion about a	ccrual/recei	ipt of incor	ne from Ot	her Sou	rces							
		S	S. No.	Other S	Source Inco	me U	U pto 15/6		16/6 to 5/9		m 16/9 15/12	to Fro	m 16/12 i 15/3	to From 1		
							(i)	(ii)		(iii)		(iv)	(v)	

1	Winnings from lotteries, crossword puzzles, races, games, gambling, betting, etc., referred to in section 2(24)(ix)			
2	Winnings from online games u/s 115BBJ			
3	Dividend Income referred in Sl. No. 1a(i)			
4	Dividend Income u/s 115A(1)(a)(i) other than as per proviso to section 115A(1)(a)(A) @ 20% (Including PTI income)			
5	Dividend income under proviso to section 115A(1)(a)(A) @ 10% (Including PTI Income)			
6	Dividend Income u/s 115AC @ 10%			
7	Dividend Income (other than units referred to in section 115AB) u/s 115AD(1)(i) @ 20% (Including PTI Income)			
8	Dividend income chargeable at DTAA Rates			

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

Schedu	ule BP			Computation of income from bus	ines	s or profession					
		From b	ousiness or	profession other than speculative busin							
				re tax as per income and expenditure a					1		
		2a	Net profit of case of loss	or loss from speculative business includ	ed i	n 1 (enter –ve sign in	2a				
		2b	Net profit o	or Loss from Specified Business u/s 35A e of loss)	D ii	ncluded in 1 (enter –ve	2b				
					a	House property	3a				
					b	Capital gains	3b				
					\vdash	Other sources	3c				
			Income/ re	ceipts credited to profit and loss	ci	Dividend income	3ci				
		3		nsidered under other heads of income		other than Dividend					
			or chargea	ble u/s 115BBH	cii	income	3cii				
					d	u/s 115BBH (net of Cost of Acquisition, if any)	3d	(Item No. A of Schedule VDA)			
		4	Profit or lo	ss included in 1, which is referred to in	sect	ion 44AE	4				
	ŀ	5	Income cre	edited to Profit and Loss account (inclu	ded	in 1) which is exempt					
	ŀ		a	Share of income from firm(s)	5a						
			b	Share of income from AOP/ BOI	5b						
			с	Any other exempt income (specify							
Z			-	nature and amount)	ci						
ME FROM BUSINESS OR PROFESSION				ii	cii						
				iii Total (ci + cii)	5cii		-				
			d	Total exempt income		ı	5d				
R P		6 Balance (1-2a-2b-3a-3b-3c-3d-4-5d)									
0.5					a	House property	7a				
ES			E	3.3.4.3.4		Capital gains	7b				
SIN		7		debited to profit and loss account under other heads of income/ related	с	Other sources	7c				
BU				chargeable u/s 115BBH		u/s 115BBH (other					
MC					d	than Cost of	7d				
FR	ŀ	8	Total (7a)	7b + 7c+ 7d)		Acquisition)	8				
ME		9		rofit or loss (6+8)	0		9				
CO				on and amortization debited to profit a	nd lo	oss account			10		
INCO			_	on allowable under Income-tax Act							
				Depreciation allowable under section 3	32(1)	(ii) and 32(1)(iia)	11i				
			ii	Depreciation allowable under section 3			11ii				
			iii	(Make your own computation refer Appe	ndix	-IA of IT Rules)	1111	L	11		
	-	12		Total (11i+11ii) oss after adjustment for depreciation (9)+1A				11iii 12		
	}			ebited to the profit and loss account, to			4.0		14		
		13	under secti	on 36			13				
		14	Amounts d under secti	ebited to the profit and loss account, to	the	extent disallowable	14				
		15		ebited to the profit and loss account, to	the	extent disallowable	15				
		16	Amounts d	ebited to the profit and loss account, to	the	extent disallowable	16				
		17		on 40A nt debited to profit and loss account of le under section 43B	the p	previous year but	17				
		18	Interest dis	sallowable under section 23 of the Micr	nall and Medium	18					
		19		s Development Act, 2006			19				
		20	Deemed income under section 41 Deemed income under section 32AC/ 32AD/ 33AB/ 33ABA/35ABA/ 35ABB/ 35AC/ 40A(3A)/ 33AC/ 72A			20					
		21	35AC/ 40A(3A)/ 33AC/ 72A Deemed income under section 43CA			21					
		22		item of addition under section 28 to 44)R		22				
		44	rany omer	iciii di additidii diidel sectidii 20 to 44		44					

		23	Any other income not included in not allowable (including income fifrom firms in which company is a	rom salary, commiss			23			
		24	Total (13+ 14 + 15 + 16 + 17 + 18 -	+ 19 + 20 + 21+22 +2	23)		<u> </u>	24		
		25	Deduction allowable under section	n 32(1)(iii)			25			
		26	Amount allowable as deduction u	nder section 32AC			26			
		27	Amount of deduction under section amount debited to profit and loss 35 or 35CCC or 35CCD is lower that it item 23)	s account (if amount	deductible	under section	7 27			
			Any amount disallowed under sec allowable during the previous yea		ding previ	ous year but	28			
			Any amount disallowed under sec but allowable during the previous		eding pre	vious year	29			
			Any other amount allowable as de				30			
			Decrease in profit or increase in lo		DS adjusti	ments and	31			
			deviation in method of valuation of	of stock				22		
			Total (25+26+27+28+29+30+31)					32		
			Income (12+24-32)	rofits and gains of business or profession deemed to be under -						
		34	i Section 44AE 34i							
		35	Net profit or loss from business or profession other than speculative and specified business (33+34)							
		36	same figure as in 35)							
	В	Compu	tation of income from speculative business							
		37	Net profit or loss from speculative	37						
		38	Additions in accordance with sect	38						
		39	Deductions in accordance with section 28 to 44DB							
		40	Income from speculative business) (37+38-39)				B40		
	С	Compu	tation of income from specified bu	ısiness under sectior	1 35AD					
			Net profit or loss from specified b			count		41		
			Additions in accordance with sect					42		
		13	Deductions in accordance with sec (ii) 32 or 35 on which deduction u/s	ction 28 to 44DB (oth	her than de	duction under	section, (i) 35AD,	43		
		44	Profit or loss from specified busin	ess) (41+42-43)				44		
			Deductions in accordance with sec					45		
			Income from Specified Business) (C46		
		47	Relevant clause of sub-section (5) selected from drop down menu)		ich covers	the specified	business (to be	C47		
	D48	Income	e chargeable under the head 'Profits and gains from business or profession' B40+C46+A3d)							
	E	Intra h	ead set off of business loss of curre							
		Sl.	Type of Business income	Income of current year (Fill this column only if figure is zero or positive)	Busines off	s loss set	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)		(A36)					
		ii	Income from speculative business	(B40)						
		iii	Income from specified business	(C46)						
		iv	Total loss set off (ii + iii)							
		V	Loss remaining after set off (i -	Loss remaining after set off (i – iv)						

Sche	dule	CYLA Details of Incom	me after set-off	of current years losses			
	Sl.		Income of current year	House property loss of the current year set off	Business Loss (other than	set off Total loss	Income remaining after
		Loss to be adjusted ->	1	2	3	*	= (1-2-3-4)
	i	House property					
	ii	Business (excluding speculation income and income from specified business)					
Ę	iii	Speculation income					
ME	iv	Specified business					
SADJUST	v	income u/s 35AD Short-term capital					
	vi	gain taxable @15% Short-term capital					
AR LOS		gain taxable @ 30% Short-term capital gain taxable at					
CURRENT YEAR LOSS ADJUSTMENT	viii	applicable rates Short-term capital gain taxable at special rates in India as per DTAA					
CO	ix	Long term capital gain taxable@ 10%					
	x	Long term capital gain taxable @ 20%					
	xi	Long term capital gains taxable at special rates in India as per DTAA					
	xii	Net Income from Other sources (excluding profit from owning race horses and winnings from lottery)					
	xiii	Profit from owning and maintaining race horses					
		Total loss set-off					
	XV	Loss remaining after se	et-off				

Sche	dule P	Pass Thro	ough Income o	letails from bu	ısines	s trust or investment	fund as per	r section 115U	A, 115UB	
S THROUGH	SI.	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
\sim	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
PA	1.	(drop down to			i	House property				
		be provided)			ii	Capital Gains				

						A	Short term		1	
							Section			
						ai	Section 111A			
						_ ••				
						aii	Others			
						В	Long term			
						bi	Section			
							112A			
						bii	Sections			
							other than			
						0.1	112A			
					iii		er Sources		1	 1
					a		dend			
					b	Oth				
					iv		ome claimed to	be exempt		 T
						A	u/s			
							•••••			
							l row to be			
							vided			
	2.				i		se property			
					ii	Cap	ital Gains			
						A	Short term			
						ai	Section			
							111A			
						aii	Others			
						В	Long term			
						bi	Section			
							112A			
						bii	Section			
							other than			
							112A			
					iii	Oth	er Sources			
						A	Dividend			
						В	Others			
					iv	Inco	ome claimed to	be exempt		
						A	u/s			
						Add	row to be			
						prov	vided			
NOTE		Please refer to	the instruction	ons for filling	out th	is sch	edule.			

Sch	edule SI	Income chargeable to tax at special rates [Please see inst	ruction]			
	Sl. No.	Section	Ø	Special rate (%)	Income (i)	Tax thereon (ii)
	1	111A (STCG on shares where STT paid)		15		
	2	115AD (STCG for FIIs on securities where STT not paid)		30		
E	3	112 proviso (LTCG on listed securities/ units without indexation)		10		
RATE	4	115AC (LTCG for non-resident on bonds/GDR)		10		
R	5	115AD (LTCG for FII on securities)		10		
ΑI	6	112 (LTCG on others)		20		
SPECIAI	7	112A(LTCG on equity shares/units of equity oriented fund/units of business trust on which STT is paid)		10		
S	8	STCG chargeable at special rates in India as per DTAA				
	9	LTCG Chargeable at special rates in India as per DTAA				
	10	115AC (Income by way interest received by non- resident from bonds or GDR purchased in foreign currency)		10		

11	115AC (Income by way of Dividend received by non- resident from bonds or GDR purchased in foreign currency	10		
12	115BB (Winnings from lotteries, puzzles, races, games etc.)	30		
13	115BBJ (Winnings from online games)	30	(2aii of Schedule OS)	
14	115BBH- Tax on Income from Virtual Digital asset			
	(i) Income under head business or profession	30	(3d of Schedule BP)	
	(ii) Income under head Capital Gain	30	(C2 of Schedule CG)	
15	115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D)	60		
16	Any other income chargeable at special rate (Please choose from drop down menu)		(part of 2c of schedule OS)	
17	Income from other sources chargeable at special rates in India as per DTAA		(part of 2e of schedule OS)	
18	Pass through Income in the nature of Short Term Capital Gain chargeable @ 15%	15		
19	Pass through Income in the nature of Short Term Capital Gain chargeable @ 30%	30		
20	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%	10		
21	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20%	20		
22	Pass through Income in the nature of Long Term Capital Gain chargeable @ 10% other than section 112A	10		
23	Pass through income in the nature of income from other source chargeable at special rates		(2d of schedule OS)	
	Total			

Schedule	Accreted income under section 115TD (Applicable if exc 10(23C)(vi)/10(23C)(via)	emption	claimed u/s	11 an	d 12 or 10(2	3C)(iv)/10(23C)(v)/
1	Aggregate Fair Market Value (FMV) of total assets of specified p	erson		1		
2	Less: Total liability of specified person			2		
3	Net value of assets (1 – 2)			3		
	(i) FMV of assets directly acquired out of income referred to in section 10(1)	4i				
4	FMV of assets acquired during the period from the date of creation or establishment to the effective date of registration/provisional registration/approval u/s 12AB or 2 nd Proviso to section 10(23C), if benefit u/s 11 and 12 or section 10(23C)(iv)/10(23C)(vi)/10(23C)(vi)/10(23C)(via) respectively not claimed during the said period					
	(iii) FMV of assets transferred in accordance with third proviso to section 115TD(2)					
	(iv) Total (4i + 4ii + 4iii)		4iv			
5	Liability in respect of assets at 4 above			5		
6	Accreted income as per section 115TD [3 – (4iv – 5)]			6		
7	Additional income-tax payable u/s 115TD at maximum marginal	rate		7		
8	Interest payable u/s 115TE			8		
9	Specified date u/s 115TD			9		
10	Additional income-tax and interest payable			10		
11	Tax and interest paid			11		
12	Net payable/refundable (10 - 11)			12		
13	Date(s) of deposit of tax on accreted income	Dat DD/MM			Date 2 AM/YYYY	Date 3 DD/MM/YYYY
14	Name of Bank and Branch					
15	BSR Code					
16	Serial number of challan					
17	Amount deposited					

Sche	edule	115BBI Specified income of certain institutions under section 115BBI		
		Particulars		Amount
	1	Deemed income referred in Explanation 4 to the third proviso to section 10(23C) or section 11(3)	1	<total 15="" col="" i="" of="" schedule=""></total>
	2	Deemed income referred under section 11(1B)	2	< Total of Col 8 of Schedule D>
	3	Income which is deemed to be income under the twenty-first proviso to Section 10(23C) or which is not excluded from the total income as per section 13(1)(c)	3	
	4	Income which is not exempt under section $10(23C)$ on account of violation of clause (b) of the third proviso of section $10(23C)$ or which is not excluded from the total income as per section $13(1)(d)$	4	
	5	Income which is not excluded from the total income as per section 11(1)(c)	5	
	6	Income accumulated or set apart in excess of fifteen per cent of the income where such accumulation is not allowed under any specific provision of this Act;	6	
	7	Total (total of Sl. No. 1 to 6)	7	

INCOME FROM OUTSIDE INDIA AND TAX RELIEF			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
AX		utility)		(a)	(b)	(c)	(d)	(e)	(f)
T C	1		i	House Property					
IAAN			ii	Business or Profession					
			iii	Capital Gains					
DE			iv	Other sources					
ISI				Total					
101	2		i	House Property					
FROM			ii	Business or Profession					
ME			iii	Capital Gains					
[00]			iv	Other sources					
Z				Total					

Sche	dule T	Sumi	mary of	tax relief claimed f	or taxes paid outside India (avail	lable only in case of reside	nt)	
E	1	Details of T	ax relief	claimed				
D OUTSIDE		Country (Code	Taxpayer Identification Number	Total taxes paid outside India (total of (c) of Schedule FSI in respect of each country)	Total tax relief availabl (total of (e) of Schedule F in respect of each countr	SI	Section under which relief claimed (specify 90, 90A or 91)
X PAID		(a)		(b)	(c)	(d)		(e)
FOR TAX INDIA								
ŒF				Total				
RELIEF	2	Total Tax r (Part of tota			country where DTAA is applica	ble (section 90/90A)	2	
TAX	3	Total Tax r of total of 1(ilable in respect of	country where DTAA is not app	olicable (section 91) (Part	3	

4	Wh refu	ether any tax paid out anded/credited by the for	side India, on which t eign tax authority durin	relief was allowed in India, has been e year? If yes, provide the details below	1	Yes/No	
	a Amount of tax refunded			n	Assessment year in which tax relief allowe India	ed in	
NOTE		Please refer to the ins	tructions for filling out t	his s	chedule.		

Sch	adu	le FA	Details	of Foreign	Assets and 1	Income	from an	v cource	outci	da India						
SCI		Details of	Foreign D	epository A	Accounts hel							me d	luring tl	ne calen	dar y	ear ending
	Sl No	as on 31st Country name	code	Name of financial institutio	Address of financial institutio n	ZIP code	Accoun		us	Acco openin		ba di	Peak alance uring period	Closin balan	ce	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				ccounts held	(inclu	ding any	beneficia	l inte	erest) at	any tin	ne du	iring the	calend	lar ye	ar ending as
ASSETS	SI No	on 31st December, 2023 Country Country name code financial institutio		l of	code	Account	Status	oj	ccount pening date	Pea balan durii the per	ice ng	Closing balance	e paid acc (d pro natu intere	d/cred ount (per rop do vided are of d est/divi	amount lited to the during the riod own to be specifying amount viz. idend/procee in sale or of financial	
GN 2	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		(9)	(10)	(11)	asse		ner income) 12)
REI	(i)		` ,	, ,	, ,										Ì	
ř FO	(ii)															
S OF	A3						d (includ	ing any	bene	ficial in	terest)	in a	ny entity	y at an	y time	e during the
DETAILS OF FOREIGN ASSETS	Sl No	Country name	Country code	Name of entity	December, Address of entity	ZIP	Nature of entity	Date of acquiring the interest	n va	Initial alue of the vestmen t	Pea value investi t duri the per	of nen ng	Closin g value	Total gross amount paid/credite d 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	2)	(13)
	(i)					1			_							
	(ii)															
	A4	Details of Foreign Cash Value Insurance Contract or Annuity Contract held (including any beneficial interest) at any time during the calendar year ending as on 31 st December, 2023														
	Sl No	Country name	Country code	institutio	f financial on in which ce contract neld	fin	dress of ancial titution	ZIP code	Dat	e of con		surr	cash va ender va he contr	alue of act	pai with the	otal gross amount d/credited n respect to e contract ng the period
	(1)	(2)	(3)		(4)		(5)	(6)		(7)			(8)			(9)
	(i)															
	(ii)															

Sl			1 st Decen Nature			Nature of	Dat	e	Total	Income	Nature	Income	taxable an	nd offer
		-	of entity			Interest-	sinc		Investment	accrued from	of		n this retu	
	and			the Ent	ity	Direct/	hele	d ((at cost) (in	such Interest	Income	Amoun	Schedule	Iter
	code]	Beneficial			rupees)			t	where	num
						owner/							offered	of
					В	Beneficiar								sched
(1)	(2a)	(2b)	(3)	(4)		(5)	(6))	(7)	(8)	(9)	(10)	(11)	(12
(i)														
(ii)														
				roperty	held (including	any bei	nefici	al interest)	at any time duri	ing the ca	alendar y	ear ending	g as on
	31st Dece			C 41			D.4.	. e	TD - 4 - 1	T	NT-4	т	41-1	. 1 . 66.
	Countr	_	Addres			nership- Direct/	Date		Total Investment	Income derived from	Nature of		taxable an n this retu	
110	y Name and	Code	Prop	erty		neficial	acquisi n		(at cost) (in	the property	Income		Schedule	rn Ite
	code					wner/	11	(rupees)	the property	licome	t	where	num
						neficiary			- /				offered	of
						·								sched
(1)	(2a)	(2b)	(3	3)		(4)	(5)		(6)	(7)	(8)	(9)	(10)	(11
(i)														
(ii)														
D		-		pital Ass	et hel	d (includi	ng any	benef	icial intere	st) at any time d	uring the	calenda	r year end	ling as
C1	31st Dece			C A 4		1.	Data	- e	TD 4.1		NT 4	T		1 00
Sl No	Country Name	Zıp Code	Nature	of Asset		nership- Direct/	Date of		Total Investment	Income derived from	Nature of		taxable an n this retu	
INU	and code	Coue				eneficial	dequisi		(at cost) (in	the asset	Income		Schedule	Ite
					_	wner/		(rupees)	the asset	licome	Amount	where	num
						neficiary			· up ccs/					
						iciiciai y							offered	01
						iciiciai y							offered	of sched
(1)	(2a)	(2b)	(3	3)		(4)	(5)		(6)	(7)	(8)	(9)	(10)	sched
(1) (i)	(2a)	(2b)	(3	3)			(5)		(6)	(7)	(8)	(9)		sched
(i)	(2a)	(2b)	(3	3)			(5)		(6)	(7)	(8)	(9)		sched
(i) (ii)						(4)		nority		(7)			(10)	sched (11
(i) (ii) E	Details o	of acco	ount(s) in	n which	you l	(4) nave signi	ng auth	hich l	held (includes has not bee	uding any bene n included in A	ficial inte	rest) at a	(10)	sched (11
(i) (ii) E	Details of calendar	of acco	ount(s) in ending as	n which s on 31st	you l Decer Zip	nave signi mber, 202	ng auth 3 and w	hich l	held (includes not been been been been been been been bee	uding any bene n included in A Whether	ficial inte to D abov If (7) is	rest) at a re.	(10) any time of yes, Incomp	sched (11
(i) (ii) E	Details of calendar Name of Institut	of according year of the latest ion	ount(s) ir ending as Address of the	n which s on 31 st Countr y Name	you l Decer Zip Cod	nave signinber, 202 Name of the	ng auth 3 and w Accoun	hich l Ba	held (includes the has not been held) Peak hlance/ in	uding any bene n included in A Whether ncome accrued	ficial inte to D abov If (7) is yes,	rest) at a e.	(10) any time of the yes, Incoming this returns the control of the yes, Incoming th	sched (11
(i) (ii) E	Details of calendar Name of Institut in which	of according the Line I	ount(s) in ending as Address of the nstitutio	on which is on 31st Country Name and	you l Decer Zip	nave signimber, 202 Name of the accoun	ng auth 3 and w Accoun t Numbe	hich l l Ba Inve	held (includes the last not been last not been last not been last not been last not been last not been last not been last not last not been last not been last not been last not been last not last not been last no	uding any benennin included in A Whether ncome accrued is taxable in	ficial inte to D abov If (7) is yes, Income	rest) at a e.	(10) any time of the second o	sched (11 during me offerin
(i) (ii) E	Details of calendar Name of Institut in which account	of according the Line I	ount(s) ir ending as Address of the	n which s on 31 st Countr y Name	you l Decer Zip Cod	nave signimber, 202 Name of the account	ng auth 3 and w Accoun	hich l Ba Inve	held (includes not been peak hlance/ incestment ring the	uding any bene n included in A Whether ncome accrued	ficial inte to D abov If (7) is yes, Income accrued	rest) at a e.	yes, Incomin this retuit Schedul where	sched (11 during me offerin e Ite
(i) (ii) E	Details of calendar Name of Institut in which	of according the Line I	ount(s) in ending as Address of the nstitutio	on which is on 31st Country Name and	you l Decer Zip Cod	nave signimber, 202 Name of the accoun	ng auth 3 and w Accoun t Numbe	hich l Ba Invo	held (includes not been head head head head head head head head	uding any benennin included in A Whether ncome accrued is taxable in	ficial inte to D abov If (7) is yes, Income accrued in the	rest) at a e.	(10) any time of the second o	during me offering limited in the li
(i) (ii) E Sl No	Details of calendar Name of Institut in which account	of according the Line I	ount(s) in ending as Address of the nstitutio n	country Name	you l Decer Zip Cod	nave signi mber, 202 Name of the accoun t holder	ng auth 3 and w Accoun t Numbe	hich l Ba Invo	held (includes has not been head head head head head head head head	uding any bene n included in A Whether ncome accrued is taxable in your hands?	ficial inte to D abov If (7) is yes, Income accrued in the account	rest) at a e. If (7) is	yes, Incoming this return this return where offered	during me offerin e Ite num c sche
(i) (ii) E Sl No	Details of calendar Name of Institut in which account	of according the Line I	ount(s) in ending as Address of the nstitutio	on which is on 31st Country Name and	you l Decer Zip Cod e	nave signimber, 202 Name of the account	ng auth 3 and w Accoun t Numbe	hich l Ba Invo	held (includes not been head head head head head head head head	uding any benennin included in A Whether ncome accrued is taxable in	ficial inte to D abov If (7) is yes, Income accrued in the	rest) at a e.	yes, Incomin this retuit Schedul where	during me offerin e Ite num c sche
(i) (ii) E SI No	Details of calendar Name of Institut in which account	of according the Line I	ount(s) in ending as Address of the nstitutio n	country Name	you l Decer Zip Cod e	nave signi mber, 202 Name of the accoun t holder	ng auth 3 and w Accoun t Numbe	hich l Ba Invo	held (includes has not been head head head head head head head head	uding any bene n included in A Whether ncome accrued is taxable in your hands?	ficial inte to D abov If (7) is yes, Income accrued in the account	rest) at a e. If (7) is	yes, Incoming this return this return where offered	during me offering e Ite num c sche
(i) (ii) E SI No (1) (i) (ii)	Details of calendar Name of Institut in which account held (2a)	f accover the zero th	ount(s) in ending as Address of the nstitutio n	Country Name and Code	you l Decer Zip Cod e	nave signimber, 202 Name of the accountholder (4)	ng auth 3 and w Accoun t Numbe r	hich I Ba Invo dur ye ru	held (includes has not been hear (in upees)	uding any bene n included in A Whether ncome accrued is taxable in your hands?	ficial inte to D abov If (7) is yes, Income accrued in the account (8)	rest) at a e. If (7) is Amoun	yes, Incoming this retuit Schedul where offered (10)	during me offerin e Ite num schee
(i) (ii) E SI No (1) (i) (ii)	Details of calendar Name of Institut in which account held (2a)	f accover the zero th	ount(s) in ending as Address of the nstitutio n	Country Name and Code (3a)	you l Decer Zip Cod e	nave signimber, 202 Name of the accountholder (4)	ng auth 3 and w Accoun t Numbe r	hich I Ba Invo dur ye ru	held (includes has not been hear (in upees)	uding any bene n included in A Whether ncome accrued is taxable in your hands?	ficial inte to D abov If (7) is yes, Income accrued in the account (8)	rest) at a e. If (7) is Amount (9)	yes, Incoming this retuit Schedul where offered (10)	during me offerin e Ite num c sche
(i) (ii) E Sl No (i) (ii) F Sl	Details of calendar Name of Institutin which account held (2a)	f accover the Line It is	ount(s) in ending as Address of the nstitutio n (2b)	Country Name and Code (3a)	you 1 Decer Zip Cod e	nave signinber, 202 Name of the accountholder (4) ws of a co	ng auth 3 and w Accoun t Numbe r (5)	hich I Ba Invo dur ye ru utside and ess of	held (includes a not been peak plance) in the ear (in pees) (6) e India, in value since	uding any beneficial included in A Whether income accrued is taxable in your hands? (7) which you are a Whether income	ficial inte to D abov If (7) is yes, Income accrued in the account (8)	rest) at a set. If (7) is Amount (9) eneficiary If (8) is	yes, Incoming the control of the con	during me ofform e Ito num sche (1)
(i) (ii) E Sl No (i) (ii) F Sl	Details of calendar Name of Institute in which account held (2a) Details of Country Name and	f accover the latin state of trust Zip	ount(s) in ending as Address of the institution n (2b)	Country Name and Code (3a)	you h Decer Zip Cod e (3b)	nave signimber, 202 Name of the accoun t holder (4) ws of a co Name and address	ng auth 3 and w Accoun t Numbe r (5)	hich I Ba Invo dur ye ru utside and ess of	held (inclination in the content of	uding any beneficial included in A Whether income accrued is taxable in your hands? (7) which you are a Whether income derived is	ficial inte to D abov If (7) is yes, Income accrued in the account (8) If (8) is yes, Income	rest) at a set. If (7) is Amount (9) eneficiary If (8) is	yes, Incoming this return offered (10) yes, Incoming this return offered (10) yes, Incoming this return this return this return the Schedul	sched (11 during me offeirn e Ite nun sche (1
(i) (ii) E Sl No (i) (ii) F Sl	Details of calendar Name of Institute in which account held (2a) Details of Country Name	f trust Zip Cod	ount(s) in ending as Address of the nstitutio n (2b)	Country Name and Code (3a) d under and Name and Sofi ad	you I Decer Zip Cod e	nave signimber, 202 Name of the accoun t holder (4) ws of a co Name and address of	ng auth 3 and w Accoun t Numbe r (5)	hich I Ba Invo dur ye ru utside and ess of	held (inclination in the content of	uding any benefin included in A Whether income accrued is taxable in your hands? (7) which you are a Whether income derived is taxable in your	ficial inte to D abov If (7) is yes, Income accrued in the account (8) trustee, be If (8) is yes, Income derived	rest) at a e. If (7) is Amount (9) eneficiary If (8) is	yes, Incoming the control of the con	during me offerin e Ite num e (1)
(i) (ii) E Sl No (i) (ii) F Sl	Details of calendar Name of Institute in which account held (2a) Details of Country Name and	f trust Zip Cod	ount(s) in ending as Address of the nstitutio n (2b)	Country Name and Code (3a) d under and Name and Sofi ad	you h Decer Zip Cod e (3b)	nave signinber, 202 Name of the account holder (4) ws of a connection with the account holder holder (4)	ng auth 3 and w Accoun t Numbe r (5) untry o	hich I Ba Invo dur ye ru utside and ess of	held (inclination in the content of	uding any beneficial included in A Whether income accrued is taxable in your hands? (7) which you are a Whether income derived is	ficial inte to D abov If (7) is yes, Income accrued in the account (8) trustee, be If (8) is yes, Income derived from the	rest) at a e. If (7) is Amount (9) eneficiary If (8) is	yes, Incoming this return offered (10) yes, Incoming this return offered (10) yes, Incoming this return this return this return the Schedul	during me offerin e Ite num l sche
(i) (ii) E Sl No (i) (ii) F Sl	Details of calendar Name of Institute in which account held (2a) Details of Country Name and	f trust Zip Cod	ount(s) in ending as Address of the nstitutio n (2b)	Country Name and Code (3a) d under and Name and Sofi ad	you I Decer Zip Cod e	nave signimber, 202 Name of the accoun t holder (4) ws of a co Name and address of	ng auth 3 and w Accoun t Numbe r (5) untry o	hich I Ba Invo dur ye ru utside and ess of	held (inclination in the content of	uding any benefin included in A Whether income accrued is taxable in your hands? (7) which you are a Whether income derived is taxable in your	ficial inte to D abov If (7) is yes, Income accrued in the account (8) trustee, be If (8) is yes, Income derived	rest) at a e. If (7) is Amount (9) eneficiary If (8) is	yes, Incoming the control of the con	during me ofform e Ito num c sche (1)
(i) (ii) E Sl No (ii) (ii) (ii) F Sl No	Details of calendar Name of Institute in which account held (2a) Details of Country Name and	f trust Zip Cod	ount(s) in ending as Address of the nstitutio n (2b)	Country Name and Code (3a) d under and Name and Sofi and true	you I Decer Zip Cod e	nave signimber, 202 Name of the accoun t holder (4) ws of a co Name and address of	ng auth 3 and w Accoun t Numbe r (5) untry o	hich l Ba Invo dur ye ru utside and ciarie	held (inclination in the content of	uding any benefin included in A Whether income accrued is taxable in your hands? (7) which you are a Whether income derived is taxable in your	ficial inte to D abov If (7) is yes, Income accrued in the account (8) trustee, be If (8) is yes, Income derived from the	rest) at a e. If (7) is Amount (9) eneficiary If (8) is	yes, Incoming the control of the con	during me offerin e Ite num (sche
(i) (ii) E Sl No (i) (ii) F Sl	Details of calendar Name of Institution which account held (2a) Details of Country Name and code	f acce year the ion the I t is	ount(s) in ending as Address of the institution (2b)	Country Name and Code (3a) d under and Name and Sofi and true	you I Decer Zip Cod e (3b)	nave signinber, 202 Name of the account holder (4) ws of a color Name and address of Settlor	ng auth 3 and w Accoun t Numbe r (5) Name addre Benefic	hich l Ba Invo dur ye ru utside and ciarie	held (inclination in the content of	uding any beneficial included in A Whether income accrued is taxable in your hands? (7) which you are a Whether income derived is taxable in your hands?	ficial inte to D abov If (7) is yes, Income accrued in the account (8) trustee, be If (8) is yes, Income derived from the trust	rest) at a se. If (7) is Amount (9) eneficiary If (8) is	yes, Incoming the control of the con	sche (1 during me offi num sch (1)

G	income ı	income under the head business or profession													
Sl No	Countr y Name and code	Zip Cod e	Name and address of the person from whom derived	Income derived	Nature of income	Whether taxable in your hands?	in	es, Income this retur Schedule where offered	n						
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9						
(i)															
(ii)															

Schedule SH SHAREHOLDING OF UNLISTED COMPANY If you are an unlisted company, please furnish the following details;-Details of shareholding at the end of the previous year Name of the Residential Type of **PAN** Date of Number of Face value per Issue Price per Amount shareholder status in India share acquisition shares held share share received Details of equity share application money pending allotment at the end of the previous year Name of the Residential Type of Date of Number of **Application** Face value per share Proposed issue price applicant status in share application shares money applied for India received 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 Residential Type | PAN Name of Number **Face Issue** Amount Date of Date on Mode of In case of the status in of shares Price received acquisition which cease cessation transfer, value of shareholder India share held to be PAN of the per per shareholder shareholder share share

Part-B

art B –	TI	STATEMENT OF INCOME FOR THE PERIOD ENDED ON 31 ST MARCH, 2024	
		icable if exemption is being claimed u/s 11 and 12 or 10(23C)(iv)/10(23C)(v)/ 10(23C)(vi)/10(23C)	(via) and
where I		not applicable.	
1		ary Contributions and anonymous donations taxable u/s 115BBC (Other than Corpus) [(C-Ai-	1
		of Schedule VC] ary contribution forming part of corpus other than anonymous donations taxable u/s 115BBC [(A	
2		schedule Part B-TI -Part B1]	2
4	+ <i>D) Oj</i>	schedule I dit D-II-1 dit DI	2
		Corpus representing donations received for the renovation or repair of places	
	A	notified u/s 80G(2)(b)	A
		[Aia +Bia of Schedule VC]	
	В	Corpus other than above [Aib +Bib of Schedule VC]	В
		ate of income referred to in sections 11, 12 and sections 10(23C)(iv), 10(23C)(v), 10(23C)(vi) and	
3)(via) derived during the previous year excluding Voluntary contribution included in 1 above	3
	(10 of S	chedule AI)	4
4	Amoun	at eligible for exemption under section 11(1)(c)	4
			Α.
	A	Approval number given by the Board	A
		+	В
	В	Date of approval by board	Б
		<u> </u>	5
5	Income	e to be applied [1+3-4-(A1-A1a of Schedule A)]	3
	Applies	ation of income for charitable or religious purposes or for the stated objects of the	
6		istitution:-	
		Amount applied during the previous year [Excluding application from borrowed fund, deemed	
	i	application, previous year accumulation upto 15% etc, i. e. not from the income of prev. year]	6i
		[Sr.no. G from Schedule A]	
	ii	Repayment of loan during the previous year- [Sr.no. 4 of table A2 of Schedule J]	6ii
		Amount applied during the previous year-invested or deposited back into specified mode of	
		Corpus fund (disallowed earlier on application of fund for object of trust/institution) invested	(:::
	iii	or deposited back, into one or more of the forms or modes specified in Section 11(5) maintained specifically for such corpus, from the income of that year and to the extent of such investment or	6iii
		deposit [Sr.no. 4 of table A1 of Schedule J]	
		Amount deemed to have been applied during the previous year as per clause (2) of Explanation	
	iv	to section 11(1) < Col 2 of Schedule D for FY 2023-24>	6iv
		A If (iv) above applicable, whether option in Form No. 9A has been furnished to the	A
		Assessing Officer	
		B If yes, date of furnishing Form No. 9A (DD/MM/YYYY)	В
		Amount accumulated or set apart for application to charitable or religious purposes or for the	
		stated objects of the trust/institution to the extent it does not exceed 15 per cent of income derived from property held in trust/ institution under section 11(1)(a)/11(1)(b) or in terms of	6v
	v	third proviso to section 10(23C) {restricted to maximum of 15% of $[(1 + 3 \text{ above}) - (A1 \text{ of Schedule})]$	OV
		A)]}	
		Amount in addition to amount referred to in (v) above, accumulated or set apart for specified	
		purposes if all the conditions in section 11(2) and 11(5) or third proviso to section 10(23C) are	<i>(</i> •
	vi	fulfilled) < Col 2 of Schedule I for FY 2023-24>	6vi
		A If (vi) above applicable, whether option in Form No. 10 has been furnished to the	\mathbf{A}
		Assessing Officer B If yes, date of furnishing Form No. 10 (DD/MM/YYYY)	В
	vii	B If yes, date of furnishing Form No. 10 (DD/MM/YYYY) Total [6i+6ii+6ii+6iv+6v+6vi]	6vii
7	Additio		UVII
•	i	Income chargeable under section 115BBI < Total of Sl. No 7 of Schedule 115BBI>	7i
		Income in respect of which exemption under section 11 is not available, being anonymous	
	ii	donation (Diii of schedule VC)	7ii
	iii	Income chargeable under section 12(2)	7iii
	iv	Amount disallowable under section 11(1) r.w.s 40(a)(ia) or 10(23C) r.w.s. 40(a)(ia)	7iv
	v	Amount disallowable under section 11(1) r.w.s 40A(3)/(3A) or 10(23C) r.w.s. 40A(3)/(3A)	7v
	vi	Income as per Explanation 3B in case of violation of clause (a) or (b) or (c) of Explanation 3A	7vi
		to section 11(1) read with section 80G(2)(b)	
			ii
	vii	Income as per Explanation 1B in case of violation of clause (a) or (b) or (c) of Explanation 1A	7vii
		to section 10(23C) read with section 80G(2)(b)	
	vii viii ix		7vii 7viii 7ix

9	[(5-6vii)		er Exemption u/s 11/10(23C)(iv)/10(23C)(v)/ 10(23C)(vi)/10(23C)(via)	9
	Income	not formi	ng part of item No. 9 above	
	i		from house property [3 of Schedule HP] (enter nil if loss)	10i
	ii	Profits a	and gains of business or profession [as per item No. D 48 of schedule BP]	10ii
	iii		under the head Capital Gains	
		A	Short term	10iiiA
		Ai	Short-term chargeable @ 15% (9ii of item E of schedule CG)	Ai
		Aii	Short-term chargeable @ 30% (9iii of item E of schedule CG)	Aii
		Aiii	Short-term chargeable at applicable rate (9iv of item E of schedule CG)	Aiii
10		Aiv	Short-term chargeable at special rates in India as per DTAA (9v of item E of Schedule CG)	Aiv
		Av	Total Short-term (Ai + Aii + Aiii+ Aiv) (enter nil if loss)	Av
		В	Long term	10iiiB
		Bi	Long-term chargeable @ 10% (9vi of item E of schedule CG)	Bi
		Bii	Long-term chargeable @ 20% (9vii of item E of schedule CG)	Bii
		Biii	Long-term chargeable at special rates in India as per DTAA (9viii of item E of schedule CG)	Biii
		Biv	Total Long-term (Bi + Bii + Biii) (enter nil if loss)	Biv
		C	Sum of Short-term/Lon g-term capital gains (Av+Biv) (enter nil if loss)	10iiiC
		D	Capital gain chargeable @ 30% u/s 115BBH (C2 of schedule CG)	10iiiD
		E	Total capital gains (C + D)	10iiiE
	iv	Income	from other sources [as per item No. 9 of Schedule OS]	10iv
	v	Total (1	0i + 10ii + 10iiiE + 10iv)	10v
11	Gross in	ncome (9+	10)	11
12	Losses o	of current	year to be set off against 10v (total of 2xiv, 3xiv and 4xiv of Schedule CYLA)	12
13	Total In	come (11-	-12)	13
14			ncluded in 13 and chargeable to tax at special rates (total of col. (i) of schedule SI)	14
15			tions, included in 13, to be taxed under section 115BBC @ 30% (Diii of Schedule VC)	15
16	Specifie 115BBI		chargeable u/s 115BBI, included in 13, to be taxed @ 30% (Sl. No. 7 of Schedule	16
17	Aggrega	ate Incom	e to be taxed at normal rates (13-14-15-16)	17

10(23A	2 - App A), 10(23 C)(iiiad)	3AAA)					
1	10(23	DA), 10	gible for exemption under sections 10(21), 10(23A) 0(23EC), 10(23ED), 10(23EE), 10(23FB), 10(29A), 10(46) Schedule IE-1]			1	
2	10(23	C)(iiiad	gible for exemption under section 10(23A), 10(23d), 10(23C)(iiiae), 10(24) [{Sl. No. 1 of Schedule IE-2 (Fedule IE-3} or {Total of Sl. No. 3 of Schedule IE-4}]		2		
3	Incon	ne char	geable under section $11(3)$ read with section $10(21)$ [Total	al of Col 1	5 of Schedule I]	3	
4	Incon	ne clain	ned as exempt under section 13A in case of a Political Pa	rty		4	
5		ne clain lule ET)	ned as exempt under section 13B in case of an Electoral	Trust (ite	m No. 6vii of	5	
6	Volum	ntary C	ontribution received during the year [applicable for sect	ions 13A	and 13B]	6	
	Heads	s of Inc	ome				
	i	Incon	ne from house property [3 of Schedule HP] (enter nil if l	oss)		7i	
	ii	Profit	ts and gains of business or profession [as per item No. D	48 of sche	dule BP]	7ii	
	iii	Incon	ne under the head Capital Gains				
7		A	Short term (A5 of schedule CG)	7iiiA			
		Ai	Short-term chargeable @ 15% (9ii of item E of schedule CG)	Ai			
		Aii	Short-term chargeable @ 30% (9iii of item E of schedule CG)				
		Aiii	Short-term chargeable at applicable rate (9iv of item E of schedule CG)				
		Aiv	Short-term chargeable at special rates in India as per DTAA (9v of item E of Schedule CG)				
		Av	Total Short-term (Ai + Aii + Aiii + Aiv)	Av			

			(enter nil if loss)				
		В	-	7iiiB			
		Bi	Long term (B4 of schedule CG) (enter nil if loss)	Bi			
		ы	Long-term chargeable @ 10% (9vi of item E of schedule CG)	В			
		Bii	Long-term chargeable @ 20% (9vii of item E of schedule CG)	Bii			
	Biii Long-term chargeable at special rates in India as per DTAA (9viii of item E of schedule CG)						
		Biv	Total Long-term (Bi + Bii + Biii) (enter nil if loss)	Biv			
		С	Sum of Short-term/Lon g-term capital gains (Av+Biv) (enter nil if loss)	7iiiC			
		D	Capital gain chargeable @ 30% u/s 115BBH (C2 of schedule CG)	7iiiD			
		E	Total capital gains (C + D)	7iiiE			
	iv	Incon	ne from other sources [as per item No. 9 of Schedule OS]		7iv		
	v	Total	(7i + 7ii + 7iiiE + 7iv)		7v		
8	Gross	s incom	e [6+7v-4-5] +3		8		
9	Losse	s of cu	rrent year to be set off against 7v (total of 2xiv, 3xiv and 4	4xiv of Schedule CYLA)	9		
10	Gross	s Total	Income (8-9)		10		
11		ne whic lule SI)	th is included in 10 and chargeable to tax at special rates	11			
12	Net A	gricult	ural income for rate purpose	12			
13	Aggregate Income (10-11+12) [applicable if (10-11) exceeds maximum amount not chargeable to tax]						
14	Incon	Income chargeable at maximum marginal rates 14					

		ble if total income chargeable to tax u/s twenty-second proviso to section 10(23C) or section 13	0(10)				
		(26) of Part A-General, please the provide computation of Income chargeable under twenty Clause (23C) of section 10/Sub-section (10) of section 13					
1	Total Incor	ne for the previous year other than Sl. No. 7	Amount in Rs.				
2	Total Expe	Total Expenditure incurred in India, for the objects of the assessee					
	Expenditur	re to be disallowed					
	(i)	Expenditure from the corpus standing to the credit of the trust or institution as on the end of the financial year immediately preceding the previous year relevant to the assessment year for which income is being computed	Amount in Rs.				
	(ii)	Expenditure from any loan or borrowing	Amount in Rs.				
	(iii)	Depreciation in respect of an asset, acquisition of which has been claimed as application of income, in the same or any other previous year; and					
	(iv)	Expenditure in the form of contribution or donation to any person.	Amount in Rs.				
	(v)	Capital expenditure	Amount in Rs.				
3	(vi)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-clause (ia) of clause (a) of section 40	Amount in Rs.				
	(vii)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-section 3 of section 40A	Amount in Rs.				
	(viii)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with section (3A) of section 40A	Amount in Rs.				
	(ix)	Any other disallowance	Amount in Rs.				
	(x)	$Total\ expenditure\ to\ be\ disallowed\ (i)+(ii)+(iii)+(iv)+(v)+(vi)+(vii)+(vii)+(ix)$	Amount in Rs.				
ļ	Additions		·				
	(i)	Income chargeable under section 115BBI < Total of Sl. No 7 of Schedule 115BBI>	Amount in Rs				
	(ii)	Income in respect of which exemption under section 11 is not available, being anonymous donation (Diii of schedule VC)	Amount in Rs				
	(iii)	Income chargeable under section 12(2)	Amount in Rs				
	(iv)	Income as per Explanation 3B in case of violation of clause (a) or (b) or (c) of	Amount in Rs				

•		Explanation 3A to section 11(1) read with section 80G(2)(b)	
	(v)	Income as per Explanation 1B in case of violation of clause (a) or (b) or (c) of	Amount in Rs
		Explanation 1A to section 10(23C) read with section 80G(2)(b)	
	(vi)	Any other income on which exemption is not allowable under the Income-tax Act	Amount in Rs
_	(vii)	Total Additions (i)+(ii)+(iii)+(iv)+(v)+(vi)	Amount in Rs
5		geable u/s 11(4)	Amount in Rs
6	Sum total [(]	[-2+3x)+4vii+5]	Amount in Rs
7	Income not f	forming part of item No. 6 above	
	i	Income from house property [3 of Schedule HP] (enter nil if loss)	Amount in Rs.
	ii	Profits and gains of business or profession [as per item No. D48 of schedule BP]	Amount in Rs.
	iii	Income under the head Capital Gains	
		a Short term	
		ai Short-term chargeable @ 15% (9ii of item E of schedule CG)	Amount in Rs.
		aii Short-term chargeable @ 30% (9iii of item E of schedule CG)	Amount in Rs.
		aiii Short-term chargeable at applicable rate (9iv of item E of schedule CG)	Amount in Rs.
		Amount in Rs.	
		Schedule CG av Total Short-term (ai + aii + aiii + aiv) (enter nil if loss)	Amount in Rs.
		b Long term	
		bi Long-term chargeable @ 10% (9vi of item E of schedule CG)	Amount in Rs.
		bii Long-term chargeable @ 20% (9vii of item E of schedule CG)	Amount in Rs.
		biii Long-term chargeable at special rates in India as per DTAA (9viii of item E of schedule CG)	Amount in Rs.
		biv Total Long-term (bi + bii + biii) (enter nil if loss)	Amount in Rs.
		C Sum of Short-term/Lon g-term capital gains (av+biv) (enter nil if loss)	Amount in Rs.
		d Capital gain chargeable @ 30% u/s 115BBH (C2 of schedule CG)	Amount in Rs.
		e Total capital gains (c + d)	Amount in Rs.
	iv	Income from other sources [as per item No. 9 of Schedule OS]	Amount in Rs.
	v	Total (7i+7ii+7iiie+7iv)	Amount in Rs.
8	Losses of cui	rent year to be set off against 7v (total of 2xiv, 3xiv and 4xiv of Schedule CYLA)	Amount in Rs.
9	Total Incom	e (6+7-8)	Amount in Rs.
10		h is included in 9 and chargeable to tax at special rates (total of col. (i) of schedule SI)	Amount in Rs.
11	Anonymous	donations, included in 9, to be taxed under section 115BBC @ 30% (Diii of Schedule VC)	Amount in Rs.
12	Income char	geable u/s 115BBI, included in 9, to be taxed @ 30% (Sl. No 7 of Schedule 115BBI)	Amount in Rs.
13	Income char section 13 (9	geable to tax u/s twenty-second proviso to clause (23C) of section 10 or sub-section (10) of -10-11-12)	Amount in Rs.

Part 1	B – T	ITI	Computation of tax liability on total income			
	1	Tax pay	able on total income			
		a	Tax at normal rates on [Sl. No. 17 of Part B1 of Part B-TI] OR [Sl. No. (13 - 14) of Part B2 of Part B-TI] OR [Sl. No. 13 of Part B3 of Part B-TI]	1a		
		b	Tax at special rates (total of col. (ii) of Schedule-SI)	1b		
		c	Tax on anonymous donation u/s 115BBC @30% on [Sl. No. 15 of Part B1 of Part B-TI] OR [Sl. No. 11 of Part B3 of Part B-TI]	1c		
		d				
		e	Tax at maximum marginal rate on Sl. No. 14 of Part B2 of Part B-TI	1e		
		f	Rebate on agricultural income [In Part B2, applicable if (10-11) of Part B-TI exceeds maximum amount not chargeable to tax]	1f		
		g	1g			
	2	Surchar	ge			
		i	25% of Column (ii) of "Income under section 115BBE" of Schedule SI	2i		
		ii	On [1g – (Column (ii) of "Income under section 115BBE" of Schedule SI)]	2ii		
		iii	Total (i + ii)	<u>.</u>	2iii	
	3	Health a	and Education cess @ 4% on (1g+ 2iii)	3		
	4	Gross ta	x liability (1g+ 2iii + 3)	4		
	5	Tax reli	ef			<u> </u>
		a	Section 90/90A (2 of Schedule TR)	5a		
		b	Section 91 (3 of Schedule TR)	5b		
		c	Total (5a + 5b)		5c	
	6	Net tax	liability (4 – 5c)		6	
	7	Interest	and fee payable			
		a	Interest for default in furnishing the return (section 234A)	7a		
		b	Interest for default in payment of advance tax (section 234B)	7b		
		c	Interest for deferment of advance tax (section 234C)	7c		
		d	Fee for default in furnishing return of income (section 234F)	7d		
		e	Total Interest and Fee Payable (7a+ 7b+ 7c+ 7d)		7e	
	8	Aggrega	te liability (6 + 7e)		8	
	9	Taxes P	aid			
TAXES PAID		a	Advance Tax (from column 5 of 15A)	9a		
XES		b	TDS (total of column 9 of 15B)	9b		
TA		c	TCS (total of column 7(i) of 15C)	9c		

		d	Self-Assessment Tax (fr	com column 5 of 15A)		9d						
		e	Total Taxes Paid (9a+ 9	9b+ 9c+ 9d)				g	Oe			
	10	Amount	payable (Enter if 8 is gre	1	10							
	11	Refund (If 9e is greater than 8) (r	1	11							
	12	Net tax p	ayable on 115TD incom	e including interest u/s	: 115TE (Sr.:	10. 12	of Schedule 115TD) 1	12			
	13	Do you h	Select `	Yes or No								
		a) Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts)										
									of account ovided by e-filing utility)			
		i										
\mathbf{T}		ii										
BANK ACCOUNT		Note: 1) All bank accounts held at any time are to be reported, except dormant A/c 2) In case of multiple accounts, the refund will be credited to one of the validated accounts after processing the return										
ANK		Rows car	n be added as required									
B		b) Non- 1	residents, may, at their o	ption, furnish the deta	ils of one for	eign l	bank account:					
		Sl. No.	SWIFT Code	Name of	the Bank		Country of Lo	cation	IBAN			
	14	Do you at any time during the previous year,- (i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in an entity) located outside India; or (ii) have signing authority in any account located outside India; or (iii) have income from any source outside India? [applicable only in case of a resident] [Ensure Schedule FA is filled up if the answer is Yes]						-	□ Yes □ No			

15	TAX PAY	FAX PAYMENTS												
A	Details of	payments of A	Advance Tax a	nd Self-A	ssessr	nent Tax								
. ×	SI	No (2)			Date of Deposit (DD/MM/YYYY) Serial Num		rial Num	rial Number of Challan		Amount (Rs)				
SELF IT TAX	(1)				(3)			(4)			(5)			
S	i													
	ii													
75	iii													
ADVANCE/ SI ASSESSMENT	iv													
A S	<i>NOTE</i> ▶	Enter the t	otals of Advanc	e tax and S	Self-A	ssessment i	ax in Sl N	o. 9a	ı & 9d of 1	Part B-TTI			•	
В	Details of Tax Deducted at Source (TDS) on Income [As per Form 16 A issued or Form 16B/16C/16D/16E furnished by Deductor(s)]													
Sl	TDS	PAN/Aadhar	TAN of the	Unclain	ned	TDS of	the curre	nt	TDS cre	dit being cla	imed this	Corresp	onding	TDS
No	credit	of Other	Deductor/	TDS bro	ught	Finan	cial Year			only if corres		Receipts/		credit
	relating	,	PAN/Aadhar	forward	(b/f)	(TDS Ded				s being offer				being
	to self /	TDS credit	of Tenant/			the FY	72023-24)		ar), not appl		offered		carried
	other	related to	Buyer							deducted u/			ı	forward
	person	other		Fin.		Deducted			Claimed			Gross	Head	
	[other	person)		Year in	b/f	in own	the hand			of any other		Amount	of	
	person			which		hands	any oth		hands	per rule 37			Income	
	as per			deducted			person			applica	able)			
	rule						per ru							
	37BA(2)]						37BA(2 applical							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	<i>(</i>	(9)	(10))	(11)	(12)	(13)
				_			Income '	TDS		Income TDS	S PAN/		_	
											Aadhaar			

i												
C	Details of Tax Collected at Source (TCS) [As per Form 27D issued by the Collector(s)]											
TCS	SI. No.		Tax Deduction and Tax Collection Account Number of the Collector	PAN of other Person (if TCS credit related to other person)	Unclaim brought (b) Fin. Year in which collected	forward (f) Amount b/f	Year (ta during the Collected in own hands	e current fin. ax collected e FY 2023-24) Collected in the hands of any other person as per rule 37-I (if applicable)	Claimed in own hands	Claimed hands of her per	l in the f any erson as 37-I (if	
	(1)	2(i)	(2)(ii)	(3)	(4)	(5)	6(i)	(6)(ii)	7(i)	(7)	<u>(ii)</u>	(8)
										TCS	PAN	
	i											
	NOTE ► Please enter total of column (7)(i) in 9c of Part B-TTI											

VERIFICATION

Ι,	son/ daughter of	, solemnly declare that to the best of					
my knowledge and belief, the information given in the return and the schedules, statements, etc. accompanying it is correct and complete is							
in accordance with the provisions of the Incom	e-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 as	m holding permanent account number	(if allotted) (<i>Please see instruction</i>).					
I further declare that the critical assumptions sp	pecified in the agreement have been satisfied and	d all the terms and conditions of the agreement					
have been complied with. (Applicable, in a case where return is furnished under section 92CD)							
Place	Date	Sign here → ".					

[Notification No. 24/2024/F. No. 370142/1/2024-TPL(Part-1)]

SURBENDU THAKUR, Under Secy.

Note:- The Income-tax Rules, 1962 were published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i) *vide* notification S.O. 969 (E), dated the 26th March, 1962 and last amended *vide* notification GSR 83(E), dated the 31st January, 2024.

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 5th March, 2024

G.S.R. 155(E).— In exercise of the powers conferred by section 295 read with sections 44AB and 92E of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-

- 1. (1) These rules may be called the Income-tax (Fourth Amendment) Rules, 2024.
 - (2) They shall come into force on the date of their publication in the Official Gazette.
- 2. In the Income-tax Rules, 1962, in Appendix II,
 - a) in Form No. 3CD,—
 - (i) in PART A, in clause 8a, for the figures and letters "115BAD", the figures and letters "115BAD/115BAE" shall be substituted;
 - (ii) in PART B,—
 - A. in clause 12, for the figures and letters "44AD", the figures and letters "44AD, 44ADA" shall be substituted;
 - B. in clause 18, for sub-clause (ca), the following sub-clauses shall be substituted, namely:—
 - "(ca) Adjustment made to the written down value—
 - (i) under the proviso to sub-section (3) of section 115BAA (for assessment year 2020-21 only);
 - (ii) under the first proviso to sub-section (3) of section 115BAC or the proviso to sub-section (3) of 115BAD (for assessment year 2021-22 only);
 - (iii) under the second proviso to sub-section (3) of section 115BAC (for assessment year 2024-25 only).";

- C. in clause 19, in the table,—
 - (i) after the row with entry "35(2AB)", the row with entry "35ABA" shall be inserted;
 - (ii) after the row with entry "35E", the row with entry "any other relevant section" shall be inserted;
- D. in clause 21,
 - (I) in sub-clause (a), in the table, under the column relating to 'Nature',—
 - (i) for the words "Expenditure by way of penalty or fine for violation of any law for the time being force", the words and brackets "Expenditure for any purpose which is an offence or is prohibited by law or expenditure by way of penalty or fine for violation of any law (enacted in India or outside India)" shall be substituted;
 - (ii) after the row with the words "Expenditure by way of any other penalty or fine not covered above", the row with the words "Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India" shall be inserted;
 - (iii) for the words "Expenditure incurred for any purpose which is an offence or which is prohibited by law", the words "Expenditure incurred to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of such benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of such person" shall be substituted;
 - (II) in sub-clause (b), in paragraph (ii), in sub-paragraph (B), in item (IV), for the word "payer", the word "payee" shall be substituted;
- E. in clause 26, for the brackets, letters and word "(f) or (g)", the brackets, letters and word "(f), (g) or (h)" shall be substituted;
- F. in clause 32, in sub-clause (a),—

section 92C].

- (I) in the table, in column (5), for the figures and letters "115BAD", the figures and letters "115BAD/115BAE" shall be substituted;
- (II) in the table, in column (6), for the figures and letters, "115BAD/", the figures and letters "115BAD/115BAE/" shall be substituted;
- (III) below the table, for the words and figures "To be filled in for assessment year 2021-22 only.", the words and figures "To be filled in only for assessment year 2021-22 and 2024-25, as applicable.", shall be substituted;
- b) In Form No. 3CEB, in the Annexure thereto, in Part C (Specified domestic transaction), serial number 25 shall be re-numbered as serial number 26 thereof and before serial number 26 as so renumbered, the following shall be inserted, namely:—

	following shall be inserted, namely.	
"25.	Particulars in respect of specified domestic transaction in the nature of any business transacted between the persons referred to in sub-section (4) of section 115BAE:	
	Has the assessee entered into any specified domestic transaction with any person referred to in sub-section (4) of section 115BAE which has resulted in more than ordinary profits expected to arise in such business?	
	If 'yes', provide the following details:	Yes/No.";
	(a) Name of the person with whom the specified domestic transaction has been entered into.	
	(b) Description of the transaction including quantitative details, if any.	
	(c) Total amount received or receivable or paid or payable in the transaction-	
	(i) as per books of account;	
	(ii) as computed by the assessee having regard to the arm's length price.	
	(d) Method used for determining the arm's length price [See sub-section (1) of	

- c) In Form No. 65,—
- (i) under the heading "Verification", after clause (4), the following clause shall be inserted, namely:—
 - "(5) *I certify that the applicant company is a unit of an International Financial Services Centre and has filed the application within three months from the date on which the deduction under section 80LA of the Income- tax Act, 1961 is no longer applicable.";
- (ii) in the Annexure, in PART A, for clause 6, the following clauses shall be substituted, namely:—
 - "6. Date on which the company became a qualifying company [to be given only in case of a company which becomes a qualifying company after the initial period] (enclose evidence in support of the claim)
 - 6A. (a) Has the applicant company availed of deduction under section 80LA of the Incometax Act, 1961?
 - (b) If so, please specify the date on which such deduction is no longer applicable?".

[Notification No. 27/2024 /F. No. 370142/3/2024-TPL] KHUSHBOO LATHER, Under Secy.

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), *vide* notification number S.O. 969 (E), dated the 26th March, 1962 and were last amended *vide* notification number G.S.R 153 (E), dated the 1st March, 2024.

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 27th March, 2024

G.S.R. 233(E).—In exercise of the powers conferred by section 139 read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-

- 1. (1) These rules may be called the Income-tax (Fifth Amendment) Rules, 2024.
 - (2) They shall come into force on the 1st day of April, 2024.
- 2. In the Income-tax Rules, 1962, in Appendix-II,
 - (a) for FORM ITR-V, the following FORM shall be substituted, namely:—

"FORM	INDIAN INCOME TAX RETURN VERIFICATION FO	<u>ORM</u>	Assessment Year						
ITR-V			2024-25						
	[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-7 filed but NOT verified electronically]								
	(Please see rule 12 of the Income-tax Rules, 19	52)							
Name									
PAN	Form Number								
Filed u/s	e-Filing Acknowledgement Number								
l	VERIFICATION	L							
	son/ daughter of, solemnly declare that to on given in the return which has been submitted by meaning the complete and is in accordance with the provisions of the Income-tage.	e <i>vide</i> ackno							

	I further declare that I am making this return in my capacity as				
make this return an	d verify it. I am holding permane	ent account number	<u>.</u>		
Signature					
Date of		Source IP address			
submission					
G . G . 13	1 (0) G 1				
System Generated 1	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 ITRV to "Centralised 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.
- 5. Where ITR data is electronically transmitted and ITR-V is submitted within 30 days of transmission of data- in such cases the date of transmitting the data electronically shall be considered as the date of furnishing the return of income.
- 6. Where ITR data is electronically transmitted but ITR-V is submitted beyond the time-limit of 30 days of transmission of data- in such cases the date of ITR-V submission shall be treated as the date of furnishing the return of income and all consequences of late filing of return under the Act shall follow. ".

(b) for FORM ITR- Ack, the following FORM shall, be substituted, namely: —

	"INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT						
	[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3,						
			I), ITR-5, ITR-6, ITR-7 filed and verified]		2024-25	
		(Please see	rule 12 of the Income-tax Rules, 1962)				
PAN							
Name							
Addre	ess						
Status			Form Number				
Filed u	1/s		e-Filing Acknowledgement Number				
ľax	Cur	rent Year business loss,	if any	1			
l put	Tota	al Income					
Income a details	Bool	k Profit under MAT, wl	nere applicable	2			
Taxable Income and Tax details	Adjı	ısted Total Income und	er AMT, where applicable	3			
xable	Net	tax payable		4			
Tax	Inte	rest and Fee Payable		5			

Accreted Income & Tax Detail	Total tax, interest and Fee payable	6	
	Taxes Paid	7	
	(+)Tax Payable /(-)Refundable (6-7)	8	
	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	
Incom	e Tax Return electronically transmitted on DD-MM-YYYY and verified by havi		from IP address on
	using *paper ITR-Verification Form /E		

^{*}Strike off whichever is not applicable

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU".

[Notification No. 37/2024 F.No.370142/7/2024-TPL]

SURBENDU THAKUR, Under Secy. Tax Policy and Legislation

Note: The Income-tax Rules, 1962 were published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i) *vide* notification number S.O. 969 (E), dated the 26th March, 1962 and last amended *vide* notification GSR 155(E), dated the 05th March 2024.

रजिस्ट्री सं. डी.एल.- 33004/99 REGD. No. D. L.-33004/99



सी.जी.-डी.एल.-अ.-04062024-254537 CG-DL-E-04062024-254537

असाधारण EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (i) PART II—Section 3—Sub-section (i)

प्राधिकार से प्रकाशित PUBLISHED BY AUTHORITY

सं. 2881

नई दिल्ली, मंगलवार, जून 4, 2024/ज्येष्ठ 14, 1946 NEW DELHI, TUESDAY, JUNE 4, 2024/JYAISHTHA 14, 1946

No. 2881

वित्त मंत्रालय

(राजस्व विभाग)

(केन्द्रीय प्रत्यक्ष कर बोर्ड)

अधिसूचना

नई दिल्ली, 4 जून, 2024

(आय-कर)

सा. का. नि. 309(अ).—केंद्रीय सरकार, आय-कर अधिनियम, 1961 (1961 का 43) की धारा 200 की उपधारा (3) के साथ पठित धारा 295 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, आय-कर नियम, 1962 का संशोधन करने के लिए निम्नलिखित नियम बनाती है, अर्थात् :-

- 1. (1) इन नियमों का संक्षिप्त नाम आय-कर (छठा संशोधन) नियम, 2024 है।
 - (2) ये राजपत्र में 1 जुलाई, 2024 से प्रवृत्त होंगे।
- 2. आयकर नियम, 1962 में, प्ररूप संख्या 27थ में, अनुलग्नक में, "सत्यापन" शीर्षक के अधीन, टिप्पण में, टिप्पण संख्या 7 के पश्चात, निम्नलिखित टिप्पण अन्त:स्थापित किया जाएगा, अर्थात्: –

'7क. यदि धारा 197क की उपधारा (1च) के अधीन जारी अधिसूचना के अधीन कम कटौती या कोई कटौती न हो तो "पी" लिखिए।'।

[अधिसूचना सं. 48/2024/फा.सं.370142/11/2024-टीपीएल]

खुशबू लाठर, अवर सचिव

3373 GI/2024 (1)

टिप्पण: मूल नियम भारत के राजपत्र, असाधारण, भाग 2, खंड 3, उपखंड (ii) में अधिसूचना संख्यांक का.आ. 969(अ), तारीख 26 मार्च, 1962 द्वारा प्रकाशित किए गए थे और अधिसूचना संख्यांक 233(अ) तारीख 27 मार्च, 2024 द्वारा अंतिम बार संशोधित किए गए थे।

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 4th June, 2024

(INCOME-TAX)

- **G. S. R. 309(E).**—In exercise of the powers conferred by section 295 read with sub-section (3) of section 200 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:—
- 1. (1) These rules may be called the Income-tax (Sixth Amendment) Rules, 2024.
 - (2) They shall come into force on the 1st day of July, 2024.
- 2. In the Income-tax Rules, 1962, in Form No. 27Q, in the Annexure, under the heading "Verification", in the Notes, after Note No. 7, the following Note shall be inserted, namely:—
- '7A. Write "P" if lower deduction or no deduction is in view of notification issued under sub-section (1F) of section 197A.'.

[Notification No. 48/2024/F. No 370142/11/2024-TPL]

VERMA

KHUSHBOO LATHER, Under Secy.

Note: The Income-tax Rules, 1962 were published in the Gazette of India, Extraordinary, Part-II, section-3, subsection (ii) *vide* number S.O. 969 (E), dated the 26th March, 1962 and were last amended *vide* notification number G.S.R. 233 (E), dated the 27th March, 2024.