

**Income-tax Rules,1962 (Part-C) upto 33rd  
Amendment dt.10.12.2021**

**MINISTRY OF FINANCE**  
**(Department of Revenue)**  
**(CENTRAL BOARD OF DIRECT TAXES)**  
**NOTIFICATION**

New Delhi, the 5<sup>th</sup> March, 2021

**G.S.R. 155(E).**—In exercise of the powers conferred by sub-clause (vii) of clause (2) of section 17 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 (1<sup>st</sup> Amendment) Rules, 2021.

(2) They shall come into force from the 1<sup>st</sup> day of April, 2021.

**2.** In the Income-tax Rules, 1962, after the rule 3A, the following rule shall be inserted, namely: –

**“3B. Annual accretion referred to in the sub-clause (viiia) of clause (2) of section 17 of the Act.**

For the purposes of sub-clause (viiia) of clause (2) of section 17 of the Act, annual accretion by way of interest, dividend or any other amount of similar nature during the previous year (hereinafter in this rule referred to as the current previous year) to balance to the credit of the fund or scheme referred to in sub-clause (vii) of clause (2) of section 17 of the Act shall be the amount or aggregate of amounts computed in accordance with the following formula, namely:—

$$TP = (PC/2)*R + (PC_1 + TP_1)*R$$

Where,

TP= Taxable perquisite under sub-clause (viiia) of clause (2) of section 17 of the Act for the current previous year;

TP<sub>1</sub> = Aggregate of taxable perquisite under sub-clause (viiia) of clause (2) of section 17 of the Act for the previous year or years commencing on or after 1st day April, 2020 other than the current previous year (*See Note*);

PC= Amount or aggregate of amounts of principal contribution made by the employer in excess of Rs. 7.5 lakh to the specified fund or scheme during the previous year;

PC<sub>1</sub> = Amount or aggregate of amounts of principal contribution made by the employer in excess of Rs. 7.5 lakh to the specified fund or scheme for the previous year or years commencing on or after 1st day April, 2020 other than the current previous year (*See Note*);

R= I/ Fav<sub>g</sub>;

I=Amount or aggregate of amounts of income accrued during the current previous year in the specified fund or scheme account;

Fav<sub>g</sub> = (Amount or aggregate of amounts of balance to the credit of the specified fund or scheme on the first day of the current previous Year + Amount or aggregate of amounts of balance to the credit of the specified fund or scheme on the last day of the current previous year)/2.

**Explanation.** — For the purposes of this rule, "specified fund or scheme" shall mean a fund or scheme referred to in sub-clause (vii) of clause (2) of section 17 of the Act.

**Note:** Where the amount or aggregate of amounts of TP<sub>1</sub> and PC<sub>1</sub> exceeds the amount or aggregate of amounts of balance to the credit of the specified fund or scheme on the first day of the current previous year, then the amount in excess of the amount or aggregate of amounts of the said balance shall be ignored for the purpose of computing the amount or aggregate of amounts of TP<sub>1</sub> and PC<sub>1</sub>.”.

[Notification No. 11 /2021/F. No. 370142/52/2020-TPL]

GUDRUN NEHAR, Director (TPL-II)

**Note:** The principle rules were published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (ii) *vide* notification number. S.O. 969 dated the 26th March, 1962 and lastly amended *vide* notification number G.S.R. No. 664(E) dated the 22<sup>nd</sup> October, 2020.

**MINISTRY OF FINANCE**  
**(Department of Revenue)**  
(CENTRAL BOARD OF DIRECT TAXES)

**NOTIFICATION**

New Delhi, the 9th March, 2021

**INCOME-TAX**

**G.S.R. 162(E).**—In exercise of the powers conferred by clause (m) of sub-section (3) of section 9A 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 (2<sup>nd</sup> Amendment) Rules, 2021.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Income-tax Rules, 1962, in rule 10V, in sub-rule (12), after the second proviso and before the Explanation, the following provisos shall be inserted, namely:-

“Provided also that the provisions of sub-rules (3) to (12) of rule 10VA shall, *mutatis mutandis*, apply to the application made under the second proviso as they apply to application made under sub-rule (2) of the said rule:

Provided also that the provisions of sub-rule (3) of rule 10VA shall not apply to an application made under the second proviso, if it is for the previous year beginning on the 1st day of April, 2021, and made on or before the 1st day of February, 2021.”.

[Notification No. 13/2021/ F. No. 142/15/2015-TPL]

VIPUL AGARWAL, Director (Tax Policy and Legislation Division)

**Note :** The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), *vide* number S.O. 969 (E), dated the 26<sup>th</sup> March, 1962 and were last amended *vide* notification number G.S.R. 155(E) dated the 5<sup>th</sup> March, 2021.



S. No.	Nature of perquisites (see rule 3)	Value of perquisite as per rules (Rs.)	Amount, if any, recovered from the employee (Rs.)	Amount of perquisite chargeable to tax Col. (3) - Col. (4) (Rs.)
(1)	(2)	(3)	(4)	(5)
1.	Accommodation			
2.	Cars/Other automotive			
3.	Sweeper, gardener, watchman or personal attendant			
4.	Gas, electricity, water			
5.	Interest free or concessional loans			
6.	Holiday expenses			
7.	Free or concessional travel			
8.	Free meals			
9.	Free education			
10.	Gifts, vouchers, etc.			
11.	Credit card expenses			
12.	Club expenses			
13.	Use of movable assets by employees			
14.	Transfer of assets to employees			
15.	Value of any other benefit/amenity/service/privilege			
16.	Stock options allotted or transferred by employer being an eligible start-up referred to in section 80-IAC.			
17.	Stock options (non-qualified options) other than ESOP in col 16 above.			
18.	Contribution by employer to fund and scheme taxable under section 17(2)(vii).			
19.	Annual accretion by way of interest, dividend etc. to the balance at the credit of fund and scheme referred to in section 17(2)(vii) and taxable under section 17(2)(viii).			
20.	Other benefits or amenities			
21.	Total value of perquisites			
22.	Total value of profits in lieu of salary as per section 17(3)			

## (9) Details of tax,—

- (a) Tax deducted from salary of the employee under section 192(1)  
(b) Tax paid by employer on behalf of the employee under section 192(1A)  
(c) Total tax paid  
(d) Date of payment into Government treasury


## DECLARATION BY EMPLOYER

I, \_\_\_\_\_, s/o \_\_\_\_\_ working as \_\_\_\_\_ (designation) do hereby declare on behalf of \_\_\_\_\_ (name of the employer) that the information given above is based on the books of account, documents and other relevant records or information available with us and the details of value of each such perquisite are in accordance with section 17 and rules framed thereunder and that such information is true and correct.

Place

Full Name

Date

Designation

Signature of the person responsible for deduction of tax.”;

(ii) In Form No. 16, for Part B (Annexure), the following shall be substituted, namely :-

“PART B (Annexure)

Details of Salary Paid and any other income and tax deducted				
A	Whether opting for taxation u/s 115BAC?		[YES/NO]	
1.	Gross Salary			
(a)	Salary as per provisions contained in section 17(1)		Rs. ...	
(b)	Value of perquisites under section 17(2) (as per Form No. 12BA, wherever applicable)		Rs. ...	
(c)	Profits in lieu of salary under section 17(3) (as per Form No. 12BA, wherever applicable)		Rs. ...	
(d)	Total			Rs. ...
(e)	Reported total amount of salary received from other employer(s)		Rs. ...	
2.	Less: Allowances to the extent exempt under section 10			
(a)	Travel concession or assistance under section 10(5)		Rs. ...	
(b)	Death-cum-retirement gratuity under section 10(10)		Rs. ...	
(c)	Commutated value of pension under section 10(10A)		Rs. ...	
(d)	Cash equivalent of leave salary encashment under section 10(10AA)		Rs. ...	
(e)	House rent allowance under section 10(13A)		Rs. ...	
(f)	Amount of any other exemption under section 10			
	clause ...	Rs. ...		
	clause ...	Rs. ...		
	clause ...	Rs. ...		
	clause ...	Rs. ...		
	clause ...	Rs. ...		
	...	Rs. ...		
(g)	Total amount of any other exemption under section 10		Rs. ...	
(h)	Total amount of exemption claimed under section 10 [2(a)+2(b)+2(c)+2(d)+2(e)+2(g)]			Rs. ...
3.	Total amount of salary received from current employer [1(d)-2(h)]			Rs. ...
4.	Less: Deductions under section 16			
(a)	Standard deduction under section 16(ia)		Rs. ...	
(b)	Entertainment allowance under section 16(ii)		Rs. ...	
(c)	Tax on employment under section 16(iii)		Rs. ...	
5.	Total amount of deductions under section 16 [4(a)+4(b)+4(c)]			Rs. ...
6.	Income chargeable under the head "Salaries" [(3+1(e)-5]			Rs. ...
7.	Add: Any other income reported by the employee under as per section 192 (2B)			
(a)	Income (or admissible loss) from house property reported by employee offered for TDS		Rs. ...	

(b)	Income under the head Other Sources offered for TDS		Rs. ...	
8.	Total amount of other income reported by the employee [7(a)+7(b)]			Rs. ...
9.	Gross total income (6+8)			Rs. ...
10.	Deductions under Chapter VI-A			
			Gross Amount	Deductible Amount
(a)	Deduction in respect of life insurance premia, contributions to provident fund etc. under section 80C		Rs. ...	Rs. ...
(b)	Deduction in respect of contribution to certain pension funds under section 80CCC		Rs. ...	Rs. ...
(c)	Deduction in respect of contribution by taxpayer to pension scheme under section 80CCD (1)		Rs. ...	Rs. ...
(d)	Total deduction under section 80C, 80CCC and 80CCD(1)		Rs. ...	Rs. ...
(e)	Deductions in respect of amount paid/deposited to notified pension scheme under section 80CCD (1B)		Rs. ...	Rs. ...
(f)	Deduction in respect of contribution by Employer to pension scheme under section 80CCCD (2)		Rs. ...	Rs. ...
(g)	Deduction in respect of health insurance premia under section 80D		Rs. ...	Rs. ...
(h)	Deduction in respect of interest on loan taken for higher education under section 80E		Rs. ...	Rs. ...
		Gross Amount	Qualifying Amount	Deductible Amount
(i)	Total Deduction in respect of donations to certain funds, charitable institutions, etc. under section 80G	Rs. ...	Rs. ...	Rs. ...
(j)	Deduction in respect of interest on deposits in savings account under section 80TTA	Rs. ...	Rs. ...	Rs. ...
(k)	Amount deductible under any other provision(s) of Chapter VI-A			
	section ...	Rs. ...	Rs. ...	Rs. ...
	section ...	Rs. ...	Rs. ...	Rs. ...
	section ...	Rs. ...	Rs. ...	Rs. ...
	section ...	Rs. ...	Rs. ...	Rs. ...
	section ...	Rs. ...	Rs. ...	Rs. ...
	section ...	Rs. ...	Rs. ...	Rs. ...
	...	Rs. ...	Rs. ...	Rs. ...
(l)	Total of amount deductible under any other provision(s) of Chapter VI-A	Rs. ...	Rs. ...	Rs. ...
11.	Aggregate of deductible amount under Chapter VI-A [10(a)+10(b)+10(c)+10(d)+10(e)+10(f)+10(g)+10(h)+10(i)+10(j)+10(l)]			Rs. ...
12.	Total taxable income (9-11)			Rs. ...
13.	Tax on total income			Rs. ...
14.	Rebate under section 87A, if applicable			Rs. ...
15.	Surcharge, wherever applicable			Rs. ...
16.	Health and education cess @ 4%			Rs. ...





**Notes:**

1. Salary includes wages, annuity, pension, gratuity (other than exempted under section 10(10), fees, commission, bonus, repayment of amount deposited under the Additional Emoluments (Compulsory Deposit) Act, 1974 (37 of 1974), perquisites, profits in lieu of or in addition to any salary or wages including payments made at or in connection with termination of employment, advance of salary, any payment received in respect of any period of leave not availed (other than exempted under section 10 (10AA), any annual accretion to the balance of the account in a recognised provident fund chargeable to tax in accordance with rule 6 of Part A of the Fourth Schedule of the Income-tax Act, 1961, any sums deemed to be income received by the employee in accordance with sub-rule (4) of rule 11 of Part A of the Fourth Schedule of the Income-tax Act, 1961, any contribution made by the Central Government to the account of the employee under a pension scheme referred to in section 80CCD or any other sums chargeable to income-tax under the head 'Salaries'.
2. Where an employer deducts from the emoluments paid to an employee or pays on his behalf any contributions of that employee to any approved superannuation fund, all such deductions or payments should be included in the statement.
3. Permanent Account Number of landlord shall be mandatorily furnished where the aggregate rent paid during the previous year exceeds one lakh rupees.
4. Permanent Account Number of lender shall be mandatorily furnished where the housing loan, on which interest is paid, is taken from a person other than a Financial Institution or the Employer.”.

[Notification No. 15/2021/F.No. 370142/04/2019-TPL]

ANKIT JAIN, Under Secy. (Tax Policy and Legislation)

**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 of March, 1962 and were last amended *vide* notification number G.S.R No. 162(E) dated the 09th of March, 2021.

**MINISTRY OF FINANCE**  
**(Department of Revenue)**  
**(CENTRAL BOARD OF DIRECT TAXES)**

**NOTIFICATION**

New Delhi, the 12th March, 2021

**G.S.R 175(E).**—In exercise of the powers conferred by section 285BA 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 Income-tax Rules, 1962, namely:-

1. Short title and commencement. - (1) These rules may be called the Income-tax (4<sup>th</sup> Amendment) Rules, 2021.

(2) They shall come into force from the date of its publication in the Official Gazette.

2. In the Income-tax Rules, 1962, in rule 114E,—

(A) in sub-rule (2), in the TABLE, in serial number 3, in column (3), in item (iv), for the brackets, figures and word “(6 of 1934)”, the brackets, figures and word “(2 of 1934)” shall be substituted;

(B) after sub-rule (5), the following sub-rule shall be inserted, namely:—

“(5A) For the purposes of pre-filling the return of income, a statement of financial transaction under sub-section (1) of section 285BA of the Act containing information relating to capital gains on transfer of listed securities or units of Mutual Funds, dividend income, and interest income mentioned in column (2) of Table below shall be furnished by the persons mentioned in column (3) of the said Table in such form, at such frequency, and in such manner, as may be specified by the Principal Director General of Income Tax (Systems) or the Director General of Income Tax (Systems), as the case may be, with the approval of the Board, namely:—

TABLE

Sl. No.	Nature of transaction	Class of person (reporting person)
(1)	(2)	(3)
1.	<i>Capital gains on transfer of listed securities or units of Mutual Funds</i>	<p>(i) <i>Recognised Stock Exchange;</i></p> <p>(ii) <i>depository as defined in clause (e) of sub-section (1) of section 2 of the Depositories Act, 1996 (22 of 1996);</i></p> <p>(iii) <i>Recognised Clearing Corporation;</i></p> <p>(iv) <i>Registrar to an issue and share transfer agent registered under sub-section (1) section 12 of the Securities and Exchange Board of India Act, 1992 (15 of 1992).</i></p>
2.	<i>Dividend income</i>	<i>A company</i>
3.	<i>Interest income</i>	<p>(i) <i>A banking company or a co-operative bank to which the Banking Regulation Act, 1949 (10 of 1949) applies (including any bank or banking institution referred to in section 51 of that Act);</i></p> <p>(ii) <i>Post Master General as referred to in clause (j) of section 2 of the Indian Post Office Act, 1898 (6 of 1898).</i></p> <p>(iii) <i>Non-banking financial company which holds a certificate of registration under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934), to hold or accept deposit from public.</i></p>

*Explanation.* — For the purposes of this rule,—

- (a) "listed securities" means the securities which are listed on any recognised stock exchange in India;
- (b) "Mutual Fund" means a Mutual Fund as referred to in clause (23D) of section 10 of the Act;
- (c) "recognised clearing corporation" shall have the same meaning as assigned to it in clause (o) of sub-regulation (1) of regulation 2 of the Securities Contracts (Regulation) (Stock Exchanges and Clearing Corporations) Regulations, 2012 made under the Securities Contracts (Regulation) Act, 1956 (42 of 1956) and the Securities and Exchange Board of India Act, 1992 (15 of 1992);
- (d) "recognised stock exchange" shall have the same meaning as assigned to it in clause (f) of section 2 of the Securities Contracts (Regulation) Act, 1956 (42 of 1956);
- (e) "securities" shall have the same meaning as assigned to it in clause (h) of section 2 of the Securities Contracts (Regulation) Act, 1956 (42 of 1956);"

(C) in sub-rule (6),—

- (i) in clause (a), after the words, brackets and figures "column (3) of the Table under sub-rule (2)", the words, brackets, figures and letter "and column (3) of the Table under sub-rule (5A)" shall be inserted;
- (ii) in clause (b), after the words, brackets and figures "column (3) of the Table under sub-rule (2)", the words, brackets, figures and letter "and column (3) of the Table under sub-rule (5A)" shall be inserted;
- (iii) in Explanation 2, after the words, brackets and figures "Table in sub-rule (2)", the words, brackets, figures and letter "and in sub-rule (5A)" shall be inserted;

(iv) in Explanation 3, after the words, brackets and figures “Table in sub-rule (2)”, the words, brackets, figures and letter “and in sub-rule (5A)” shall be inserted;

**(D)** in sub-rule (7), after the words, brackets and figures “referred to in sub-rule (1)”, the words, brackets, figures and letter “and sub-rule (5A)” shall be inserted.

[Notification No. 16/2021] [F.No. 370142/03/2021-TPL]

SHEFALI SINGH, Under Secy., Tax Policy and Legislation

**Note:-** The principal rules were published vide notification S.O. 969 (E), dated the 26<sup>th</sup> March, 1962 and last amended *vide* notification GSR No. 170(E), dated the 11<sup>th</sup> March, 2021.

**MINISTRY OF FINANCE**  
**(Department of Revenue)**  
(CENTRAL BOARD OF DIRECT TAXES)

**NOTIFICATION**

New Delhi, the 16th March, 2021

**(INCOME-TAX)**

**G.S.R. 194(E).**—In exercise of the powers conferred by section 195 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 (5<sup>th</sup> Amendment) Rules,2021.  
(2) They shall come into force with effect from the 1<sup>st</sup> day of April, 2021.
2. In the Income-tax Rules, 1962 (hereinafter referred to as the principal rules), after rule 29B, the following rule shall be inserted, namely, —

***“29BA. Application for grant of certificate for determination of appropriate proportion of sum (other than Salary), payable to non-resident, chargeable in case of the recipients.*”**

(1) An application by a person for determination of appropriate proportion of sum chargeable in the case of non-resident recipient under sub-section (2) or sub-section (7) of section 195 shall be made in Form 15E electronically,-

(i) under digital signature; or

(ii) through electronic verification code.

(2) The Assessing Officer, in order to satisfy himself, shall examine whether the sum being paid or credited is chargeable to tax under the provisions of the Act read with the relevant Double Taxation Avoidance Agreement, if any, and if the sum is chargeable to tax he shall proceed to determine the appropriate proportion of such sum chargeable to tax.

(3) The Assessing Officer shall examine the application and on being satisfied that the whole of such sum would not be the income chargeable in case of the recipient, may issue a certificate determining appropriate proportion of such sum chargeable under the provision of this Act, for the purposes of tax deduction under sub-section (1) of section 195.

(4) While examining the application, the Assessing Officer shall also take into consideration, following information in relation to the recipient:-

(i) tax payable on estimated income of the previous year relevant to the assessment year;

(ii) tax payable on the assessed or returned or estimated income, as the case may be, of preceding four previous years;

(iii) existing liability under the Income-tax Act, 1961(43 of 1961) and Wealth-tax Act, 1957(27 of 1957);

(iv) advance tax payment, tax deducted at source and tax collected at source for the assessment year relevant to the previous year till the date of making application under sub-rule (1).

(5) The certificate shall be valid only for the payment to non-resident named therein and for such period of the previous year as may be specified in the certificate, unless it is cancelled by the Assessing Officer at any time before the expiry of the specified period.

(6) An application for a fresh certificate may be made, if the assessee so desires, after the expiry of the period of validity of the earlier certificate or within three months before the expiry thereof.

(7) The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be, shall lay down procedures, formats and standards for ensuring secure capture and transmission of data and uploading of documents and the Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems) shall also be responsible for evolving and implementing appropriate security, archival and retrieval policies in relation to the furnishing of Form No 15E and issuance of Certificate under sub-rule (3).”

3. In the principal rules, after form 15D, the following form shall be inserted, namely: —

**“FORM No. 15E**

[See rule 29BA]

Application by a person for a certificate under section 195(2) and 195(7) of the Income-tax Act, 1961, for determination of appropriate proportion of sum (other than salary) payable to non-resident, chargeable to tax in case of the recipient.

To,

The Assessing Officer,

.....

I \_\_\_\_\_ being the person responsible for making payment to a non-resident or to a foreign company any sum (not being income chargeable under the head “Salaries”) do, hereby, request that a certificate may be issued to me after determining the appropriate proportion of such sum chargeable to tax in the case of the recipient (if any) and authorise me to deduct income-tax on such appropriate proportion (if any). The relevant particulars are as below:

<b>1. Details of the payer:</b>			
(i)	PAN or Aadhaar		
(ii)	Name		
(iii)	TAN (TAN is compulsory for application u/s 195)		
(iv)	Status (Individual/Firm/Company/AOP/BOI, as the case may be)		
(v)	Residential status		
(vi)	Address		
(vii)	E-mail ID		
(viii)	Mobile Number		
<b>2. Details of the recipient:</b>			
(i)	PAN (if available)		
(ii)	Name	First name	Middle name Last name
(iii)	Status (Individual/Firm/Company/AOP/BOI, as the case may be)		
(iv)	Father's name (in case of an individual)	First name	Middle name Last name
(v)	Date of birth (in case of individuals) or date of incorporation, if available		
(vi)	Address in India (if applicable)		
(vii)	Address of recipient in country of Residence outside India		
(viii)	Tax Identification Number of recipient in the country of Residence		
(ix)	Jurisdictional AO, if any		
(x)	E-mail ID		
(xi)	Mobile Number		
(xii)	Passport No. (in case of individual)		
<b>3. Details of transaction</b>			
(i)	Country to which payment is to be made		
(ii)	Amount payable	In Foreign Currency	In Indian Rs. (on estimated basis)
(iii)	Proposed date of payment	in dd/mm/yyyy format	
(iv)	Relevant previous year for which Certificate is requested		
(v)	Nature of payment/ remittance as per agreement/document:	Royalty Fees for technical services Dividend Interest	

		Business income Capital gains Any other (please mention)		
(vi)	In case the payment is net of taxes, whether tax payable, if any would be grossed up?	(Tick) Yes <input type="checkbox"/> No <input type="checkbox"/>		
(vii)	Details of previous certificates obtained under section 195(2) for the same transaction	Certificate Number	Date of issue of certificate	DIN (if available)
(viii)	Tax payable on estimated income of the previous year of the recipient (if available)			
(ix)	Details of advance tax, TDS, TCS for the previous year of the recipient, if available	Advance tax		
		TDS		
		TCS		
(x)	Details of existing liabilities of recipient under the Income-tax Act or Wealth Tax Act, if available			
(xi)	Whether the appropriate proportion of sum to be charged as income of the recipient is to be determined by applying a DTAA between India and the other country or without applying the DTAA?  (Note: in case of applicability of DTAA fill up section no 5. In case of non-applicability of DTAA fill up section no 4.)	With DTAA <input type="checkbox"/> Without DTAA <input type="checkbox"/>		
<b>4. Taxability under the provisions of the Income-tax Act (without considering DTAA)</b>				
(i)	Is payment chargeable to tax in India as per the provisions of Income-tax Act	(Tick) Yes <input type="checkbox"/> No <input type="checkbox"/>		
(ii)	If not taxable, reasons thereof			
(iii)	if taxable, the relevant section of the Act under which the payment is covered.			
(iv)	<b>A. If the payment is on account of business income, please indicate:</b>			
	(a) Description of the business connection.			
	(b) The amount of income chargeable to tax under this head.			
	(c) Tax liability on the chargeable sum under this head			
	(d) Justification of above tax liability.			
	(e) Based on above at what rate tax is required to be deducted			

	<b>B. In case the payment is on account of capital gains, please indicate:</b>				
	(a) Provide:				
	(I) Nature of asset and its location if any				
	(II) Amount of long-term capital gains	Date of sale of asset	Total sale consideration	Date of acquisition	Total cost of acquisition
	(III) Amount of short-term capital gains	Date of sale of asset	Total sale consideration	Date of acquisition	Total cost of acquisition
	(b) The amount of income chargeable to tax under this head.				
	(c) Tax liability on the chargeable sum under this head.				
	(d) Justification of above tax liability.				
	(e) Based on above at what rate tax is required to be deducted				
	<b>C. In case the payment is on account of Royalty, please indicate</b>				
	(a) Nature of Royalty payment				
	(b) The amount of income chargeable to tax under this head.				
	(c) Tax liability on the chargeable sum under this head.				
	(d) Justification of above tax liability.				
	(e) Based on above at what rate tax is required to be deducted				
	<b>D. In case the payment is on account of Fee for technical services (FTS), please indicate</b>				
	(a) Nature of Payment				
	(b) The amount of income chargeable to tax under this head.				
	(c) Tax liability on the chargeable sum under this head.				
	(d) Justification of above tax liability				
	(e) Based on above at what rate tax is required to be deducted				
	<b>E. In case of Interest income</b>				
	(a) Nature of interest income				

	(b) Please indicate	
	(i) Whether conditions of section 194LB are satisfied?	(Tick) Yes <input type="checkbox"/> No <input type="checkbox"/>
	(ii) Whether conditions of section 194LBA are satisfied?	(Tick) Yes <input type="checkbox"/> No <input type="checkbox"/>
	(iii) Whether conditions of section 194LC are satisfied?	(Tick) Yes <input type="checkbox"/> No <input type="checkbox"/>
	(iv) Whether conditions of section 194LD are satisfied?	(Tick) Yes <input type="checkbox"/> No <input type="checkbox"/>
	(v) Loan Registration Number (LRN) as given by Reserve Bank of India	
	(c) The amount of income chargeable to tax under this head.	
	(d) Tax liability on the chargeable sum under this head.	
	(e) Justification of above tax liability.	
	(f) Based on above at what rate tax is required to be deducted	
	<b>F. In case of other payment not covered by items A to E, above</b>	
	(a) Please specify the nature of payment	
	(b) The amount of income chargeable to tax under this head.	
	(c) Tax liability on the chargeable sum under this head.	
	(d) Justification of above tax liability.	
	(e) Based on above at what rate tax is required to be deducted	
<b>5. Taxability under the Double Taxation Avoidance Agreement (DTAA)</b>		
(i)	Please specify relevant applicable DTAA	
(ii)	Whether copy of Tax Residency Certificate and Form 10F enclosed	(Tick) Yes <input type="checkbox"/> No <input type="checkbox"/>
(iii)	<b>A. If the payment is on account of business income, please indicate:</b>	
	(a) Whether such business income is liable to tax in India under the DTAA	(Tick) Yes <input type="checkbox"/> No <input type="checkbox"/>
	(b) If no, the reasons for the same	
	(c) If yes, the nature of permanent establishment in India	
	(d) The amount of income chargeable to tax under this head	
	(e) Tax liability on the chargeable sum under this head	
	(f) justification of above tax liability	
	(g) Based on above at what rate tax is required to be deducted	

	<b>B. In case the payment is on account of capital gains, please indicate:</b>				
	(a) Whether such capital gains are liable to tax in India under the DTAA	(Tick) Yes <input type="checkbox"/> No <input type="checkbox"/>			
	(b) If no, the reasons for the same				
	(c) if yes, then provide				
	(I) Nature of asset and its location if any				
	(II) Amount of long-term capital gains	Date of sale of asset	Total sale consideration	Date of acquisition	Total cost of acquisition
	(III) Amount of short-term capital gains	Date of sale of asset	Total sale consideration	Date of acquisition	Total cost of acquisition
	(d) The amount of income chargeable to tax under this head.				
	(e) Tax liability on the chargeable sum under this head.				
	(f) Justification of above tax liability.				
	(g) Based on above at what rate tax is required to be deducted				
	<b>C. In case the payment is on account of Royalty, please indicate</b>				
	(a) Whether such royalty is liable to tax in India under the DTAA	(Tick) Yes <input type="checkbox"/> No <input type="checkbox"/>			
	(b) if no, provide reasons for the same along with the nature of payment				
	(c) if yes, then state				
	(i) Nature of Royalty paid or to be paid				
	(ii) The amount of income chargeable to tax under this head.				
	(iii) Tax liability on the chargeable sum under this head				
	(iv) Justification of above tax liability				
	(v) Based on above at what rate tax is required to be deducted				
	<b>D. In case the payment is on account of Fee for technical services (FTS), please indicate</b>				
	(a) Whether such fee for technical service is liable to tax in India under the DTAA	(Tick) Yes <input type="checkbox"/> No <input type="checkbox"/>			

	(b) if FTS is not taxable in India under the DTAA, then state	
	(i) nature of payment	
	(ii) whether there is 'Make Available' clause in the treaty	(Tick) Yes <input type="checkbox"/> No <input type="checkbox"/>
	(iii) if there is a claim for 'Make Available' clause, whether such clause in FTS article is sought to be included in the DTAA through Most Favoured Nation Clause?	(Tick) Yes <input type="checkbox"/> No <input type="checkbox"/>
	(iv) if answer to (iii) above is yes, whether notification regarding 'Make Available' clause issued by Government of India	(Tick) Yes <input type="checkbox"/> No <input type="checkbox"/>
	(v) If there is make available clause explain how that requirement is not satisfied	
	(vi) If there is no make available clause explain how the payment is not FTS	
	(c) if FTS is taxable in India under the DTAA , then state	
	(i) Nature of FTS paid or to be paid	
	(ii) The amount of income chargeable to tax under this head.	
	(iii) Tax liability on the chargeable sum under this head	
	(iv) Justification of above tax liability	
	(v) Based on above at what rate tax is required to be deducted	
	<b>E. In case of Interest income</b>	
	(a) Whether such interest is liable to tax in India	(Tick) Yes <input type="checkbox"/> No <input type="checkbox"/>
	(b) if no, give reasons along with nature of interest payment	
	(c) if yes, then state,	
	(I) Nature of interest income paid or to be paid	
	(II) The amount of income chargeable to tax under this head.	
	(III) Tax liability on the chargeable sum under this head	
	(IV) Justification of above tax liability	
	(V) Based on above at what rate tax is required to be deducted	

	<b>F. In case of other payment not covered by items A to E</b>	
	(a) Please specify the nature of payment	
	(b) Whether taxable in India as per DTAA	(Tick) Yes <input type="checkbox"/> No <input type="checkbox"/>
	(c) If yes, specify relevant Article of DTAA and the rate of TDS in terms of relevant Article of the applicable DTAA	
	(d) the amount of income chargeable to tax under this head.	
	(e) Tax liability on the chargeable sum under this head	
	(f) Justification of above tax liability	
	(g) Based on above at what rate tax is required to be deducted	
	(h) If not taxable, please furnish brief reasons thereof, specifying relevant article of DTAA	
6.	List of Documents to be uploaded:	
(i)	Relevant documents such as contract for sale of goods and/or provisions for services (if any), computation of capital gains, share purchase agreement, bank payment, details of cost of acquisition, contract note (if any), share certificate (if any), etc.	
(ii)	Details of assessed/returned/estimated income of payee of preceding four previous years, if available	
(iii)	Computation of estimated income chargeable to tax and Tax Liability of the previous year.	
(iv)	Copy of Tax Residency Certificate and Form 10F	
(v)	Documents in support of claim of applicability of sections 194LB/194LBA/194LC/194LD	
(vi)	Any other documents you wish to furnish in support of your claim.	

**VERIFICATION**

I..... son/daughter of ..... having PAN/Aadhaar number..... do hereby declare that to the best of my knowledge and belief what is stated above is correct, complete and truly stated. I also declare that I am making application in my capacity as ..... of ..... and I am also competent to make this application and verify it.

Date:	Signature:
Place:	Address:

[Notification No. 18/2021 F. No. 370142/24/2019-TPL]

ANKIT JAIN, Under Secy. (Tax Policy and Legislation)

**Note :** The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii) *vide* number S.O. 969 (E), dated the 26th March, 1962 and last amended *vide* notification number G.S.R. 175(E), dated the 12th March, 2021.

**MINISTRY OF FINANCE****(Department of Revenue)****(CENTRAL BOARD OF DIRECT TAXES)****NOTIFICATION**

New Delhi, the 26th March, 2021

**INCOME-TAX**

**G.S.R. 212(E).**—In exercise of the powers conferred by clauses (i), (ii), (iii) and (iv) of first proviso to clause (23C) of section 10, ninth proviso to clause (23C) of section 10, sub-clauses (i) (ii), (iii), (iv), (v) and (vi) of clause (ac) of sub-section (1) of section 12A, sub-section (3) of section 12AB, first and fifth proviso to sub-section (1) of section 35, sub-section (1A) of section 35, clauses (i), (ii), (iii) and (iv) of first proviso to sub-section (5) of section 80G, third proviso to sub-section (5) of section 80G and clauses (viii) and (ix) of sub-section (5) of section 80G, 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 (6<sup>th</sup> Amendment) Rules, 2021.

(2) They shall come into force on the 1<sup>st</sup> day of April, 2021.

2. In the Income-tax Rules, 1962 (hereinafter referred to as the principal rules), for rule 2C, the following rule shall be substituted, namely: -

**“2C. Application for the purpose of grant of approval of a fund or trust or institution or university or any hospital or other medical institution under clause (i) or clause (ii) or clause (iii) or clause (iv) of first proviso to clause (23C) of Section 10.** (1) An application under clause (i) or clause (ii) or clause (iii) or clause (iv) of first proviso to clause (23C) of section 10 for the grant of approval of a fund or trust or institution, or university or other educational institution or any hospital or other medical institution (hereinafter referred to as 'the applicant') shall be made in the following Form, namely:-

- (i) Form No. 10A in case of application under clause (i) or clause (iv) of first proviso to clause (23C) of section 10 to the Principal Commissioner or Commissioner authorised by the Board; or
- (ii) Form No. 10AB in case of application under clause (ii) or clause (iii) of first proviso to clause (23C) of section 10 to the Principal Commissioner or Commissioner under the said proviso.

(2) The application under sub-rule (1) shall be accompanied by the following documents, as required by Form Nos. 10A or 10AB, as the case may be, namely: —

- (a) where the applicant is created or established, under an instrument, self-certified copy of such instrument creating or establishing the applicant;
- (b) where the applicant is created or established, otherwise than under an instrument, self-certified copy of the document evidencing the creation or establishment of the applicant;
- (c) self-certified copy of registration with Registrar of Companies or Registrar of Firms and Societies or Registrar of Public Trusts, as the case may be;
- (d) self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010), if the applicant is registered under such Act;
- (e) self-certified copy of existing order granting approval under clause (23C) of section 10;
- (f) self-certified copy of order of rejection of application for grant of approval under clause (23C) of section 10, if any;
- (g) where the applicant has been in existence during any year or years prior to the financial year in which the application for registration is made, self-certified copies of the annual accounts of the applicant relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up;
- (h) where a business undertaking is held by the applicant as per the provisions of sub-section (4) of section 11 and the applicant has been in existence during any year or years prior to the financial year in which the application for registration is made, self-certified copies of the annual accounts of such business undertaking relating to such prior year or years (not being more than three years

immediately preceding the year in which the said application is made) for which such accounts have been made up and self-certified copy of the report of audit as per the provisions of section 44AB for such period;

- (i) where the income of the applicant includes profits and gains of business as per the provisions of sub-section (4A) of section 11 and the applicant has been in existence during any year or years prior to the financial year in which the application for registration is made, self-certified copies of the annual accounts of such business relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up and self-certified copy of the report of audit as per the provisions of section 44AB for such period;

- (j) note on the activities of the applicant.

(3) Form Nos. 10A or 10AB, as the case may be, shall be furnished electronically, —

- (i) under digital signature, if the return of income is required to be furnished under digital signature;
- (ii) through electronic verification code in a case not covered under clause (i).

(4) Form Nos. 10A or 10AB, as the case may be, shall be verified by the person who is authorised to verify the return of income under section 140, as applicable to the applicant.

(5) On receipt of an application in Form No. 10A, the Principal Commissioner or Commissioner, authorised by the Board shall pass an order in writing granting approval under clause (i) or (iii) of the second proviso read with the ninth proviso to clause (23C) of section 10 in Form No. 10AC and issue a sixteen digit alphanumeric Unique Registration Number (URN) to the applicants making application as per clause (i) of the sub-rule (1).

(6) If, at any point of time, it is noticed that Form No. 10A has not been duly filled in by not providing, fully or partly, or by providing false or incorrect information or documents required to be provided under sub-rules (1) or (2) or by not complying with the requirements of sub-rules (3) or (4), the Principal Commissioner or Commissioner, as referred to in sub-rule (5), after giving an opportunity of being heard, may cancel the approval granted in Form No. 10AC and Unique Registration Number (URN) issued under sub-rule (5), and such approval in Form No. 10AC or such Unique Registration Number (URN) shall be deemed to have never been granted or issued.

(7) In case of an application made under clause (iv) of first proviso to clause (23C) of section 10 during previous year beginning on 1<sup>st</sup> day of April, 2021, the provisional approval shall be effective from the assessment year beginning on 1<sup>st</sup> day of April, 2022.

(8) In case of an application made in Form 10AB under clause (ii) of the sub-rule (1), the order of approval or rejection or cancellation under second proviso read with the ninth proviso to clause (23C) of section 10 shall be in form 10AD and in case if the approval is granted, sixteen digit alphanumeric number Unique Registration Number (URN) shall be issued, by the Principal Commissioner or Commissioner referred to in second proviso to clause (23C) of section 10.

(9) The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be, shall:

- (i) lay down the form, data structure, standards and procedure of:

- (a) furnishing and verification of Form Nos. 10A or 10AB, as the case may be;
- (b) passing the order under second proviso to clause (23C) of section 10.

- (ii) be responsible for formulating and implementing appropriate security, archival and retrieval policies in relation to the form so furnished or the order so passed.”.

(3) In the principal rules, in rule 5C,-

- (a) In sub-rule (1),-

- (A) in clause (i), for the words, figures and letters “duplicate in Form No. 3CF-F”, the words, figure and letters “Form No. 3CF” shall be substituted;
- (B) in clause (ii), for the words, figures and letters “duplicate in Form No. 3CF-IP”, the words, figure and letters “Form No. 3CF” shall be substituted;

(b) after sub-rule (1), the following sub-rules shall be inserted, namely:-

“(1A) Form No. 3CF shall be furnished electronically, —

- (i) under digital signature, if the return of income is required to be furnished under digital signature;
- (ii) through electronic verification code in a case not covered under clause (i).

(1B) Form No. 3CF shall be verified by the person who is authorised to verify the return of income under section 140, as applicable to the applicant.

(1C) The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be, shall:

- (i) lay down the form, data structure, standards and procedure of furnishing and verification of Form No. 3CF;
- (ii) be responsible for formulating and implementing appropriate security, archival and retrieval policies in relation to the said application made.”;

(c) In sub-rule (2), for the figures and letters “3CF-P”, the figure and letters “3CF” shall be substituted;

(d) In sub-rule (3), for the figures, letters and words “3CF-I or, as the case may be, Form No. 3CF-II”, the figure and letters “3CF” shall be substituted;

(e) In sub-rule (5), for the figures, letters and words “3CF-I or Form No. 3CF-IP”, the figure and letters “3CF” shall be substituted.

(4) In the principal rules, after rule 5C, the following rule shall be inserted, namely: -

“5CA **Intimation under Fifth Proviso to sub-section (1) of section 35.** (1). An intimation under fifth proviso to sub-section (1) of section 35 by a research association, university, college or other institution referred to in clause (ii) or clause (iii) or the company referred to in clause (iia) of said sub-section (hereinafter referred to as 'the applicant') shall be made in Form No.10A to the Principal Commissioner of Commissioner authorised by the Board.

(2) The application under sub-rule (1) shall be accompanied by the following documents, as required by Form No.10A, namely:—

- (a) where the applicant is created or established under an instrument, self-certified copy of the instrument;
- (b) where the applicant created or established otherwise than under an instrument, self-certified copy of the document evidencing the creation or establishment of the applicant;
- (c) self-certified copy of registration with Registrar of Companies or Registrar of Firms and Societies or Registrar of Public Trusts or other registration document, as the case may be;
- (d) self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010), if the applicant is registered under such Act;
- (e) self-certified copy of existing Notification granting approval under section 35.

(3) Form No. 10A shall be furnished electronically, —

- (i) under digital signature, if the return of income is required to be furnished under digital signature;
- (ii) through electronic verification code in a case not covered under clause (i).

(4) Form No. 10A shall be verified by the person who is authorised to verify the return of income under section 140, as applicable to the applicant.

(5) On receipt of an application in Form No. 10A, the Principal Commissioner or Commissioner, authorised by the Board shall issue a sixteen digit alphanumeric Unique Registration Number (URN) to the applicants making application as per sub-rule (1).

(6) If, at any point of time, it is noticed that Form No.10A has not been duly filled in by not providing, fully or partly, or by providing false or incorrect information or documents required to be provided under sub-rules (1) or (2) or by not complying with the requirements of sub-rules (3) or (4), the

*Principal Commissioner or Commissioner, after giving an opportunity of being heard, may cancel the Unique Registration Number (URN) issued under sub-rule (5) and such Unique Registration Number (URN) shall be deemed to have never been issued.*

*(7) The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be, shall:*

*(i) lay down the data structure, standards and procedure of furnishing and verification of Form No. 10A; and*

*(ii) be responsible for formulating and implementing appropriate security, archival and retrieval policies in relation to the said form so furnished.”.*

*(5) In the principal rules, in rule 5F, in sub-rule (2),-*

*(i) in clause (a), for the words, figures and letters “duplicate in Form No. 3CF-III”, the words, figure and letters “Form No. 3CF” shall be substituted;*

*(ii) after clause (a) the following clauses shall be inserted, namely:-*

*“(aa) Form No. 3CF shall be furnished electronically, —*

*(i) under digital signature, if the return of income is required to be furnished under digital signature;*

*(ii) through electronic verification code in a case not covered under clause (i).*

*(ab) Form No. 3CF shall be verified by the person who is authorised to verify the return of income under section 140, as applicable to the applicant.*

*(ac) The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be, shall:*

*(i) lay down the form, data structure, standards and procedure of furnishing and verification of Form No. 3CF;*

*(ii) be responsible for formulating and implementing appropriate security, archival and retrieval policies in relation to the said application made.”.*

*(iii) in clause (b) for the figures and letters “3CF-III”, the figure and letters “3CF” shall be substituted;*

*(iv) in clause (d), for the figures and letters “3CF-III” the figure and letters “3CF” shall be substituted.*

*(6) In the principal rules, for rule 11AA, the following rule shall be substituted, namely: -*

**“11AA . Requirement for approval of institution of fund under clause (vi) of sub-section (5) of section 80G. (1) An application for approval under clause (vi) of sub-section (5) of section 80G, the institution or fund (hereinafter referred to as 'the applicant') shall be made in the following Form, namely:-**

*(a) Form No. 10A in case of application under clause (i) or clause (iv) of first proviso to sub-section (5) of section 80G to the Principal Commissioner or Commissioner authorised by the Board; or*

*(b) Form No. 10AB in case of application under clause (ii) or clause (ii) of first proviso to sub-section (5) of section 80G to the Principal Commissioner or Commissioner authorised under the said proviso.*

*(2) The application under sub-rule (1) shall be accompanied by the following documents, as required by Form Nos. 10A or 10AB, as the case may be, namely:—*

*(a) where the applicant is created, or established, under an instrument, self-certified copy of the instrument;*

*(b) where the applicant is created, or established, otherwise than under an instrument, self-certified copy of the document evidencing the creation or establishment of the applicant;*

- (c) *self-certified copy of registration with Registrar of Companies or Registrar of Firms and Societies or Registrar of Public Trusts, as the case may be;*
- (d) *self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010(42 of 2010), if the applicant is registered under such Act;*
- (e) *self-certified copy of existing order granting registration under clause (vi) of sub-section (5) of section 80G;*
- (f) *self-certified copy of order of rejection of application for grant of approval under clause (vi) of sub-section (5) of section 80G, if any;*
- (g) *where the applicant has been in existence during any year or years prior to the financial year in which the application for registration is made, self-certified copies of the annual accounts of the applicant relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up;*
- (h) *note on the activities of the applicant.*
- (3) *Form Nos. 10A or 10AB, as the case may be, shall be furnished electronically, —*
- (i) *under digital signature, if the return of income is required to be furnished under digital signature;*
- (ii) *through electronic verification code in a case not covered under clause (i).*
- (4) *Form Nos. 10A or 10AB, as the case may be, shall be verified by the person who is authorised to verify the return of income under section 140, as applicable to the applicant.*
- (5) *On receipt of an application in Form No.10A, the Principal Commissioner or Commissioner, authorised by the Board shall pass an order in writing granting approval under clause (i) or (iii) of the second proviso read with third proviso of sub-section (5) of section 80G in form 10AC and issue a sixteen digit alphanumeric Unique Registration Number (URN) to the applicants making application as per clause (a) of the sub-rule (1).*
- (6) *If, at any point of time, it is noticed that form 10A has not been duly filled in by not providing, fully or partly, or by providing false or incorrect information or documents required to be provided under sub-rule (1) or (2) or by not complying with the requirements of sub- rule (3) or (4), the Principal Commissioner or Commissioner, as referred to in sub-rule (5), after giving an opportunity of being heard, may cancel the approval granted in Form No. 10AC and Unique Registration Number (URN), issued under sub-rule (5), and such approval or such Unique Registration Number (URN) shall be deemed to have never been granted or issued.*
- (7) *In case of an application made under clause (iv) of first proviso to sub-section(5) of section 80G, the provisional approval shall be effective from date of order, as referred to in sub- rule (5).*
- (8) *In case of an application made in Form No. 10AB under clause (ii) of the sub-rule (1), the order of approval or rejection or cancellation under second proviso to sub-section (5) of section 80G shall be in Form No. 10AD and in case if the approval is granted, sixteen digit alphanumeric number Unique Registration Number (URN) shall be issued, by the Principal Commissioner or Commissioner referred to in second proviso to sub-section (5) of section 80G.*
- (9) *The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be, shall:*
- (i) *lay down the data structure, standards and procedure of ,-*
- (a) *furnishing and verification of Form Nos. 10A or 10AB, as the case may be;*
- (b) *passing the order under second proviso to sub-section (5) of section 80G.*
- (ii) *be responsible for formulating and implementing appropriate security, archival and retrieval policies in relation to the said application made or order so passed as the case may be.”.*

(7) In the principal rules, for rule 17A, the following rule shall be substituted, namely:-

*“17A Application for registration of charitable or religious trusts etc. (1). An application under sub-clause (i) or sub-clause(ii) or sub-clause(iii) or sub-clause(iv) or sub-clause(v) or sub-clause(vi) of clause (ac)of sub-section (1) of section 12A for registration of a charitable or religious trust or institution (hereinafter referred to as 'the applicant') shall be made in the following Form, namely:-*

*(i) Form No. 10A in case of application under sub-clause (i) or (vi) of clause (ac)of sub-section (1) of section 12A to the Principal Commissioner or Commissioner authorised by the Board; or*

*(ii) Form No. 10AB in case of application under sub-clause (ii) or (iii) or (iv) or (v) of clause (ac)of sub-section (1) of section 12A to the Principal Commissioner or Commissioner under the said clause.*

*(2) The application under sub-rule (1) shall be accompanied by the following documents, as required by Form Nos.10A or 10AB, as the case may be, namely:—*

- (a) where the applicant is created, or established, under an instrument, self-certified copy of such instrument creating or establishing the applicant;*
- (b) where the applicant is created, or established, otherwise than under an instrument, self-certified copy of the document evidencing the creation or establishment of the applicant;*
- (c) self-certified copy of registration with Registrar of Companies or Registrar of Firms and Societies or Registrar of Public Trusts, as the case may be;*
- (d) self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010(42 of 2010), if the applicant is registered under such Act;*
- (e) self-certified copy of existing order granting registration under section 12A or section 12AA or section 12AB, as the case may be;*
- (f) self-certified copy of order of rejection of application for grant of registration under section 12A or section 12AA or section 12AB, as the case may be, if any;*
- (g) where the applicant has been in existence during any year or years prior to the financial year in which the application for registration is made, self-certified copies of the annual accounts of the applicant relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up;*
- (h) where a business undertaking is held by the applicant as per the provisions of sub-section (4) of section 11 and the applicant has been in existence during any year or years prior to the financial year in which the application for registration is made, self-certified copies of the annual accounts of such business undertaking relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up and self-certified copy of the report of audit as per the provisions of section 44AB for such period;*
- (i) where the income of the applicant includes profits and gains of business as per the provisions of sub-section (4A) of section 11 and the applicant has been in existence during any year or years prior to the financial year in which the application for registration is made, self-certified copies of the annual accounts of such business relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up and self-certified copy of the report of audit as per the provisions of section 44AB for such period;*
- (j) self-certified copy of the documents evidencing adoption or modification of the objects;*
- (k) note on the activities of the applicant.*

*(3) Form Nos. 10A or 10AB, as the case may be, shall be furnished electronically, —*

- (i) *under digital signature, if the return of income is required to be furnished under digital signature;*
- (ii) *through electronic verification code in a case not covered under clause (i).*
- (4) *Form Nos. 10A or 10AB, as the case may be, shall be verified by the person who is authorised to verify the return of income under section 140, as applicable to the applicant.*
- (5) *On receipt of an application in Form No. 10A, the Principal Commissioner or Commissioner, authorised by the Board shall pass an order in writing granting registration under clause (a), or clause (c), of sub-section (1) of section 12AB read with sub-section (3) of the said section in Form No.10AC and issue a sixteen digit alphanumeric Unique Registration Number (URN) to the applicants making application as per clause (i) of the sub-rule (1).*
- (6) *If, at any point of time, it is noticed that Form No. 10A has not been duly filled in by not providing, fully or partly, or by providing false or incorrect information or documents required to be provided under sub-rules (1) or (2) or by not complying with the requirements of sub-rules (3) or (4), the Principal Commissioner or Commissioner, as referred to in sub-rule (5), after giving an opportunity of being heard, may cancel the registration in Form No. 10AC and Unique Registration Number (URN), issued under sub-rule (5), and such registration or such Unique Registration Number (URN) shall be deemed to have never been granted or issued.*
- (7) *In case of an application made under sub-clause (vi) of clause (ac) of sub-section (1) of section 12A during previous year beginning on 1<sup>st</sup> day of April, 2021, the provisional registration shall be effective from the assessment year beginning on 1<sup>st</sup> day of April, 2022.*
- (8) *In case of an application made in Form No. 10AB under clause (ii) of the sub-rule (1), the order of registration or rejection or cancellation of registration under sub-clause (ii) of clause (b) of sub-section (1) of section 12AB shall be in Form No.10AD and in case if the registration is granted, sixteen digit alphanumeric number Unique Registration Number (URN) shall be issued by the Principal Commissioner or Commissioner referred to in of sub-section (1) of section 12AB.*
- (9) *The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be, shall:*
- (i) *lay down the form, data structure, standards and procedure of ,-*
- (a) *furnishing and verification of Form Nos. 10A or 10AB ,as the case may be;*
- (b) *passing the order under clause (a), sub-clause (ii) of clause (b) and clause (c) of sub-section (1) of section 12AB.*
- (ii) *be responsible for formulating and implementing appropriate security, archival and retrieval policies in relation to the said application made or order so passed as the case may be.”.*
- (8) In the principal rules, after rule 18AAAAA, the following rule shall be inserted, namely: -
- “18AB. Furnishing of Statement of particulars and certificate under clause (viii) and clause (ix) of sub-section (5) of section 80G or under sub-section (1A) of section 35. (1) For the purpose of clause (viii) of sub-section (5) of section 80G and clause (i) to sub-section (1A) of section 35, the prescribed authority shall be the Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems) as the case may be.**
- (2) *Statement of particulars required to be furnished by any research association, university, college or other institution or company or fund (hereinafter referred to as reporting person) under clause (viii) of sub-section (5) of section 80G or under clause (i) to sub-section (1A) of section 35 shall be furnished in respect of each financial year, beginning with the financial year 2021-2022, in Form No. 10BD and shall be verified in the manner indicated therein.*

(3) *The reporting person, referred to in sub-rule (2), shall, while aggregating the amounts for determining the sums received for reporting in respect of any person, —*

- (i) *take into account all the donations of the same nature paid by that person during the financial year; and*
- (ii) *proportionately attribute the value of the donation or the aggregated value of all the donations to all the persons, in a case where the donation is recorded in the name of more than one person and where no proportion is specified by the donors, attribute equally to all the donors.*

(4) *Form No. 10BD, shall be furnished electronically,—*

- (i) *under digital signature, if the return of income is required to be furnished under digital signature;*
- (ii) *through electronic verification code in a case not covered under clause (i).*

(5) *Form No. 10BD shall be verified by the person who is authorised to verify the return of income under section 140, as applicable to the assessee.*

(6) *The reporting person shall furnish the certificate as referred to in clause (ix) of sub-section (5) of section 80G or in clause (ii) to sub-section (1A) to section 35, to the donor in Form No. 10 BE specifying the amount of donation received during financial year from such donor, beginning with the financial year 2021-2022.*

(7) *The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be, shall -*

(i) *lay down the, -*

(a) *data structure, standards and procedure of furnishing and verification of Form No. 10BD, single or multiple;*

(b) *the procedure to submit correction statement for rectification of any mistake or to add, delete or update the information furnished in Form No. 10BD; and*

(c) *the procedure, formats and standards for the purposes of generation and download of certificates in Form No. 10BE*

(ii) *be responsible for,-*

(a) *formulating and implementing appropriate security, archival and retrieval policies in relation to the Form No.10BD so furnished; and*

(b) *the day-to-day administration in relation to the generation and download of certificates in Form No. 10BE, from the web portal specified by him or the person authorised by him.*

(8) *The certificate referred to in sub-rule (6) is required to be furnished to the donor on or before the 31<sup>st</sup>May, immediately following the financial year in which the donation is received.*

(9) *Form No. 10BD referred to in sub-rule (1) shall be furnished on or before the 31<sup>st</sup>May, immediately following the financial year in which the donation is received.”.*

(9) In the principal rules in the APPENDIX II, -

(i) For Form Nos. 3CF-I, 3CF-II and 3CF-III, the following Form shall be substituted, namely: -

“FORM NO. 3CF  
(See rules 5C, 5D, 5E and 5F)  
Application for registration or approval

Incorporation/constitution details	1	PAN	A	B	C	D	E	1	2	3	4	F	
	2.	Section Code <drop down>											
	3	Type of constitution	Trust	<input type="checkbox"/>	Society	<input type="checkbox"/>	Section 8 company	<input type="checkbox"/>	Any other company	<input type="checkbox"/>	Others	<input type="checkbox"/>	
	3a	Whether the applicant is established under an instrument?	Yes	<input type="checkbox"/>					No	<input type="checkbox"/>			
	3b	Date of Incorporation/Creation/Registration											
	3c	Registration or Incorporation Number											
	3d	Authority Granting Registration/Incorporation											
	4	Whether the applicant is registered on DARPAN portal or under FCRA Act or any provision of Income-tax Act?	Yes	<input type="checkbox"/>					No	<input type="checkbox"/>			
	4a	Relevant Law/Portal											
	4b	Registration No.											
	4c	Date of Registration No.											
	4d	Authority granting registration											
	4e	Date from which registration is effective											
	5	Whether any application for approval u/s 35(1) (ii)/ (ia)/(iii) of Income-tax Act, 1961 made by the applicant in the past has been rejected?	Yes	<input type="checkbox"/>					No	<input type="checkbox"/>			
	Details of key persons	6a	Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of Society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s):										
		S.No.	Name	Relation	Percentage of shareholding in case of shareholder	Unique Identification Number	ID code	Address	Mobile number	E-mail address			
Operational details	6b	In case if any of persons (as mentioned in row 6a) is not an individual then provide the following details of the natural persons who are beneficial owners (5% or more) of such person as on the date of application:											
		S.No.	Name	Unique Identification Number	ID code	Address	Percentage of beneficial ownership						
Operational details	7	Details of laboratory/research facility/ university/college/other institution being managed/controlled/administered/owned by the applicant											
		Name of the laboratory/research facility/ university/college/other institution	Whether covered under section 35?(Yes/No)	Year of establishment	Nature of activity	Address	Whether owned by applicant? (Yes/No)	Person- in - charge					
								Name	Contact-Number	E-mail ID	Unique Identification Number		
Operational details	8	If applicant has any income in the nature of profits and gains of business, then provide the following details											
		Whether the business is incidental to the attainment of the objectives of the trust or institution?	Nature of Business	Address of the business	Whether separate books of account maintained?								
		Yes/No			Yes/No								
Operational details	9	Details of all Accounts held by the applicant at the time of application in a financial institution being a banking company or a co-operative bank to which the Banking Regulation Act, 1949 (10 of 1949) applies (including any bank or banking institution referred to in section 51 of that Act)											
		S.No.	IFS Code of the financial institution	Name of the financial institution	Account Number								

	10	Details of all land or buildings or both held by the applicant								
		Address of the land or buildings	Size of land or buildings in square metres	Purchase consideration paid/payable	Stamp value at the time of acquisition	Mode of acquisition (Acquired/gifted)	Date of Acquisition			
Details of research employees/facilities	11	Total number of employees of the applicant as on date of the application:								
	12	Out of the total number of employees above, total number of employees engaged in scientific, social or statistical research activity as on date of the application:								
	13	Details of research facilities/ assets owned by Research Association as on date of the application:								
		S.No.	Description of the equipment	Date of Acquisition	Cost of acquisition					
Details of research Projects	14	Details of research projects undertaken during previous three years:								
		S. No. (i)	Name of the Project (ii)	Name of the Investigator (iii)	Association of Investigators with Applicant Organisation (iv)	Duration of Project From (dd/mm/yyyy) To (dd/mm/yyyy) (v)	Project cost/ estimated project cost in case of ongoing project (Rs.) (vi)	Out of (vi), amount paid to other R&D institution for completion of project (vii)	Date of initiation of Project (viii)	Current status of the Project (ix)
Details of research Articles	15	Details of research articles/ papers published in any eminent national/ international Research Journal during previous three years:								
		S. No.	Title of the Publication *	Name of Authors	Association of authors with Applicant organisation	Name of the Journal	Journal Reference Number (pISSN/ eISSN/ ISBN)	Journal Indexing details	Date/Month of publication (Vol./No./Year)	No. of times cited as on date of the application
Details of Patent or other similar rights	16	Details of patent, copyrights, trademarks or other similar rights applied for or registered in the name of the applicant organisation:								
		(a) Details of patents Applied/granted:								
		S.No.	Title of Invention	Description	Name(s) of the Inventor(s)	Association of the Inventor(s) with the Applicant organisation	Whether Patent applied/patent granted	Patent application Number and date/Patent Number and date	If commercialised or implemented, then by whom	Earnings from patents till date of application(Rs.)
		(b) Details of Details of Copyrights Applied/granted:								
	S.No.	Title of creation for which the copy right has been applied/granted	Description	Name(s) of the Author(s)	Association of the Author(s) with the Applicant organisation	Whether copy Rights applied/Copy rights granted	Copy Rights application Number and date/Copy Right Number and date	If commercialised or implemented, then by whom	Earnings from Copy Rights till date of application (Rs.)	
	(c) Details of trade marks or other similar rights applied/granted:									
	S.No.	Title of Trade marks or other similar	Description	Name(s) of the Inventor(s)	Association of the Inventor(s) with the Applicant	Whether trade marks applied/ Trade	Trade marks Application Number and date/ Trade Mark	If trade mark is commercially used, then by whom	Earnings from trademarks or other similar rights	

	rights			organisation	Marks granted	Number and date		till date of application (Rs.)
(d) Details of new products, processes, methods, techniques developed:								
S.No.	Category: New product/ process/ method/ technique	Title	Description	Name(s) of the Inventor(s)	Association of the Inventor(s) with the Applicant organisation	If commercialised or implemented, then by whom	Earnings till date of application (Rs.)	
(e) Details of improvements made in the existing products, processes, methods, techniques:								
S.No.	Category: New product/ process/ method/ technique	Title	Description	Name(s) of the Inventor(s)	Association of the Inventor(s) with the Applicant organisation	If commercialised or implemented, then by whom	Earnings till date of application (Rs.)	
(f) Details of new theories, models and hypothesis developed:								
S.No.	Category: New product/ process/ method/ technique	Title	Description	Name(s) of the Authors(s)	Association of the Authors(s) with the Applicant organisation	Whether the theory/hypothesis is widely accepted.	Earnings till date of application (Rs.)	
(g) Details of Products of Import Substitution:								
S.No	Description of the Product	Brief Description on How it Resulted in Import Substitution						
17 Details of seminars, conferences, workshops, training courses, etc conducted by the Association during the previous three years:								
S.No.	Subject of the Seminar, Conference, Workshop, Training Course, etc.	Date(s) on which held		Estimated fund allocation (Rs.)	Relevance to the research area or the activity carried out by the Association			
		FROM	TO					
18 Details of programme of research projects to be undertaken during the forthcoming years:								
S.No.	Name of the project	Proposed date of start of project	Duration of project	Estimated fund allocation	Description of research to be undertaken			
19. Details of Educational courses offered by the applicant:								
S. No.	Details of Courses offered (A)			Total number of students pursuing the courses offered at (A) (B)	Out of (B), total number of students engaged in research activities (C)			
20 Has return of income been filed for the last assessment year for which the due date has expired								
							Yes	No
<b>The details in row 21 to 28 are to be provided as on date of application (amount in rupees) :</b>								
21	Corpus		22	Funds/reserves and surplus other than corpus				
23	Long term liabilities		24	Other liabilities				
25	Land and Building		26	Other fixed assets				

	27	Investments/deposits made into one or more of the forms or modes specified in sub-section (5) of section 11							
	28	Other assets							
Income details	29	Income received in three previous years immediately preceding the previous year in which application is made:							
		Year	Donations Received for Research Purposes		Donation Received for purposes other than research		Grant Received for research purposes	Other income	Total Income
			Corpus	Non Corpus	Corpus	Non Corpus			
Expenditure details	30	Please provide the following expenditure details for three previous years immediately preceding the previous year in which application is made:							
		S.No.	Previous year	Amount applied for Scientific/Social Science/Statistic Research	Amount applied for non-Research activities	Total Application	Amount accumulated for objects of the Association		

I \_\_\_\_\_, son/daughter of \_\_\_\_\_, hereby declare that the details given in the form are true and correct to the best of my knowledge and belief.

I undertake to communicate forth with any alteration in the terms of the trust/society/non profit company, or in the rules governing the Institution, made at any time here after. I further declare that I am filing this form in my capacity as \_\_\_\_\_ (designation) having Permanent Account Number (PAN) \_\_\_\_\_ and that I am competent to file this form and verify it.

Date

Signature

#### ANNEXURE

To be furnished by a research association claiming exemption under section 10(21) Financial Year. \_\_\_\_\_

	1.	Details of investment made in modes not prescribed under section 11(5)				
		Nature of Investment	Amount of Investment (as on date of the application)	Date of investment	Nominal value of Investment	Income from investment during the last previous year
	2.	Details of investment made by persons having substantial interest in the association as referred to in section 13(3)				
		<b>Provide the nominal value of investment in Rs.</b>				
		Person	Shares (In Rs)	Security (In Rs)	Any other property (In Rs)	
Benefit to interested person	3.	Whether any part of the income or any property of the association was used or applied, in a manner which results directly or indirectly in conferring any benefit, amenity or perquisite (whether converted into money or not) on any interested person. Yes <input type="checkbox"/> No <input type="checkbox"/>				
	4.	If yes above, specify value of the benefit in Rs.				

Deemed Income	<b>5.</b>	<i>Amount deemed to be income of the association by virtue of section 11(3), as applicable by the first proviso to section 10(21).</i>																			
	<table border="1" style="width: 100%; height: 20px;"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>																				

Certified that the above information is true to the best of my knowledge and belief.

Place \_\_\_\_\_  
Date \_\_\_\_\_  
Full Address \_\_\_\_\_

Signature \_\_\_\_\_  
Designation \_\_\_\_\_

#### Instructions to fill Form No. 3CF

- The name, address and contact details, as per the database of the applicant, will be displayed on the screen.
- In row 2 the following codes to be provided:

Nature of organisation	Code
Research association as under sub-clause (ii) of sub-section (1) of section 35	1
University, College or other institution as under sub-clause (ii) of sub-section (1) of section 35	2
Research association as under sub-clause (iii) of sub-section (1) of section 35	3
University, College or other institution as under sub-clause (iii) of sub-section (1) of section 35	4
Company as under sub-clause (iia) of sub-section (1) of section 35	5

- Row number 3(b), 3(c) and 3(d) are required to be filled only when the answer to question in row number 3(a) is yes.
- Answer to question in row number 4 should be yes, if the applicant is registered under Income-tax Act or with Darpan portal or under FCRA 2010 (42 of 2010),. Row number 4(a) to 4(e) are required to be filled, if the answer to question in row number 4 is yes. Incorporation/Creation/Registration details provided in row number 3(b), (c) and (d) should not be provided here. If the applicant receives or intends to receive any grant or assistance from either the Central Government or State Government then the registration number with Darpan Portal of the Niti Aayog should be mandatorily provided by the applicant. Registration details are to be provided with respect to all the registrations under Income-tax Act and registration with Darpan portal and under FCRA 2010 as per the following table:

Law	Mandatory/ Non-mandatory	Registration No.	Date of Registration No.	Authority granting registration	Date from which registration is effective
Registration u/s 12A/AA/AB of Income-tax Act, 1961	Mandatory, if registered	Number of Order granting registration is to be provided	Date of Order	Jurisdiction details of the Income Tax Authority which granted the registration is to be provided	First date of the previous year from which the registration is effective
Approval u/s 10(23C) of Income-tax Act, 1961	Mandatory, if approved	Number of Order granting approval is to be provided	Date of Approval	Jurisdiction details of the Income Tax Authority which granted the registration is to be provided	First date of the previous year from which the registration is effective
Approved as a Scientific and Industrial Research Organization by DSIR	Mandatory, if registered	Number of Order granting approval is to be provided	Date of Approval	DSIR	First date of the previous year from which the registration is effective
Registration u/s 35 of Income-tax Act, 1961	Mandatory, if registered	Number of Notification by the Central Government	Date of Notification	Central Government	First date of the previous year from which the Notification is effective
FCRA, 2010	Mandatory if registered under FCRA	Registration number is to be provided	Date of Order	Ministry of Home Affairs	Date from which such approval is effective

Registration number with Darpan portal of Niti Aayog	Mandatory if the applicant receives or intends to receive any grant or assistance from either the Central Government or State Government	Registration number is to be provided	Date of registration	Niti Aayog	Date from which such approval is effective
Others	Mandatory if applicant has any other registration under the Income-tax Act	Registration number is to be provided	Date of registration	Appropriate authority	Date from which such approval is effective

5. For row number 6a, column "Relation", one or more of the following shall be selected:

- a. Author
- b. Founder
- c. Settlor
- d. Trustee
- e. Members of society
- f. Members of the Governing Council
- g. Director
- h. Shareholders holding 5% or more of shareholding
- i. Members of the Governing Council
- j. Office Bearer (s)

6. In row 6a, 6b and 7 in the column, unique identification number, the following should be filled:

- a. If PAN or Aadhaar number is available, the same should be mandatorily filled and the following ID code shall be filled:

Type of Identification	Code
PAN	1
Aadhaar Number	2

- b. If neither PAN or Aadhaar is available, one of the following should be filled:

Type of Identification	Code
Taxpayer Identification Number of the country where the person resides;	3
Passport number;	4
Elector's photo identity number	5
Driving License number	6
Ration card number	7

7. Row 13 is applicable for code 1, 3 and 5 in row 2. For description of equipment one of the following options should be selected:

- i. Plant and Machinery
- ii. Land and Building
- iii. Other assets

8. In row 14, 15 and 16(a), 16(b), 16(c), 16(d), 16(e), 16(f) for association with Applicant Organisation, one of the following options should be selected:

- i. Principal Officer
- ii. Director
- iii. Employee
- iv. Members of the Governing Council
- v. Office Bearer (s)
- vi. Others

9. In row 14 for current status of project, one of the following should be selected :

- i. Ongoing
- ii. Completed

10. In row 15 details of only original research articles to be submitted. No details of case study/ reviews/ editorial/ letter to editor/ etc. to be submitted.

11. Row 19 to be filled if code 2 or code 4 selected in row 2.

12. The following documents are required to be attached:

- where the applicant is constituted under an instrument, self-certified copy of the instrument;
- where the applicant is constituted otherwise than under an instrument, self-certified copy of the document evidencing the creation, or establishment of the applicant;
- self-certified copy of registration with Registrar of Companies or Registrar of Firms and Societies or Registrar of Public Trusts or other registration document, as the case may be;
- where past registration under section 35 rejected then copy of order of rejection ( if answer to 5 is yes)
- self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010, if the applicant is registered under such Act;
- self-certified copy of existing Notification granting approval under section 35;
- a comprehensive note on research activities of the applicant;
- self-certified copy of audited annual accounts of the applicant for the last three years;
- self-certified copy of Donors, along with their names, complete postal address and the amount paid by each of them to the applicant during last three years. Mention PAN or aadhar of donors paying the sums in excess of fifty thousand rupees in any of the three financial years;
- note on research activities undertaken by the applicant.

**Instructions to fill Annexure in case claiming exemption 10 (21)**

1. In row 2 in "Person" one of the following should be selected :
  - a. Founder of applicant
  - b. Any person who has made contribution exceeding rupees one lakh to the applicant
  - c. Any member of a Hindu undivided family (HUF) where the HUF is a founder
  - d. The manager (by whatever name called) of the applicant
  - e. A relative of the founder, member of the manager
  - f. Any concern in which any of the persons referred to in a-e have a substantial interest.
2. In row 4 if any benefit has been specified provide a detailed statement of the nature of the benefit, amenity or perquisite."

(ii) For the Form No. 10A, the following Form shall be substituted, namely: -

"FORM NO. 10A  
(See rule 2C or 5CA or 11AA or 17A)

Application for registration or provisional registration or intimation or approval or provisional approval

Incorporation/constitution details	1	PAN	A	B	C	D	E	1	2	3	4	F	
	2.	Section Code											
	3	Nature of activities	Charitable <input type="checkbox"/> Religious <input type="checkbox"/> Religious cum charitable <input type="checkbox"/>										
	4	Type of constitution	Trust <input type="checkbox"/> Society <input type="checkbox"/> Company <input type="checkbox"/> Others <input type="checkbox"/>										
	4a	Whether the applicant is established under an instrument?	Yes <input type="checkbox"/> No <input type="checkbox"/>										
	4b	Date of Incorporation/Creation/Registration											
	4c	Registration or Incorporation Number											
	4d	Authority Granting Registration/Incorporation											
	5	Objects of the applicant											
	6	Whether the trust deed contains clause that the trust is irrevocable?	Yes <input type="checkbox"/> No <input type="checkbox"/>										
Other registrations	7	Whether the applicant is registered on DARPAN portal or under FCRA Act or any provision of Income-tax Act?	Yes <input type="checkbox"/> No <input type="checkbox"/>										
	7a	Relevant Law/Portal											
	7b	Registration No.											
	7c	Date of Registration											
	7d	Authority granting registration											
	7e	Date from which registration is effective											
	8a	Whether any application for registration made by the applicant in the past has been rejected?	Yes <input type="checkbox"/> No <input type="checkbox"/>										
	8b	Whether claiming exemption under clause 21 of section 10 of the Income-tax Act	Yes <input type="checkbox"/> No <input type="checkbox"/>										
D et	9a	Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) as on the date of application:											

		S.No	Name	Relation	Percentage of shareholding in case of shareholder	Unique Identification Number	ID code	Address	Mobile number	E-mail address		
9b		In case if any of persons (as mentioned in row 9a) is not an individual then provide the following details of the natural persons who are beneficial owners (5% or more) of such person as on the date of application:										
		S.No	Name	Unique Identification Number	ID code	Address	Percentage of beneficial ownership					
10		Has return of income been filed for the last assessment year for which the due date has expired							Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
		<b>The details in row 11 to 19 are to be provided as on date of application (amount in rupees) :</b>										
11		Corpus			<input type="text"/>	12	Funds/reserves and surplus other than corpus					<input type="text"/>
13		Long term liabilities			<input type="text"/>	14	Other liabilities					<input type="text"/>
15		Land and Building			<input type="text"/>	16	Other fixed assets					<input type="text"/>
17		Investments/deposits made into one or more of the forms or modes specified in sub-section (5) of section 11										<input type="text"/>
18		Investments/deposits other than mentioned in row number 17 above										<input type="text"/>
19		Other assets										<input type="text"/>
20		Income received in three previous years immediately preceding the previous year in which application is made:										
		Year	Grants received from Central or State Government	Grants received from Companies under Corporate Social Responsibility	Other Specific Grants	Other income	Total					
21a		Whether the fund or the institution has incurred any expenditure of religious nature							Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
21b		If yes, please provide the following details for three previous years immediately preceding the previous year in which application is made:										
		S.No.	Previous year	Total Income	Expenditure of Religious Nature	Percentage to Total Income						
		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>						

I \_\_\_\_\_, son/daughter of \_\_\_\_\_, hereby declare that the details given in the form are true and correct to the best of my knowledge and belief.

I undertake to communicate forth with any alteration in the terms of the trust/society/non profit company, or in the rules governing the Institution, made at any time hereafter. I further declare that I am filing this form in my capacity as \_\_\_\_\_ (designation) having Permanent Account Number (PAN) \_\_\_\_\_ and that I am competent to file this form and verify it.

Date

Signature

**Instructions to fill Form No. 10A**

- The name, address and contact details, as per the database of the applicant, will be displayed on the screen.
- Application for registration under section 12A/80G/10(23C) select one of the following code in row 2

1	Sub clause (i) of clause (ac) of sub -section (1) of section 12A	01
2	Sub clause (vi) of clause (ac) of sub-section (1) of section 12A	02
3	Clause (i), of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (iv) of clause (23C) of section 10)	03
4	Clause (i), of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (v) of clause (23C) of section 10)	04
5	Clause (i), of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (vi) of clause (23C) of section 10)	05
6	Clause (i), of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (via) of clause (23C) of section 10)	06
7	Clause (iv) of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (iv) of clause (23C) of section 10)	07
8	Clause (iv) of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (v) of clause (23C) of section 10)	08
9	Clause (iv) of first proviso to clause (23C) of section 10 (for applicants covered	09

	under sub-clause (vi) of clause (23C) of section 10)	
10	Clause (iv) of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (via) of clause (23C) of section 10)	10
11	Clause (i) of first proviso to sub-section (5) of section 80G	11
12	Clause (iv) of first proviso to sub-section (5) of section 80G	12

Application for intimation under Fifth proviso to sub-section (1) of section 35, select one of the following code in row 2:

Sr.no	Category	Relevant Clause of sub-section(1) of section 35		Section Code
1.	Research Association	Clause(ii)	Scientific Research	13
		Clause(iii)	Social Science Research	14
			Statistical Research	15
2.	University, college or other institution	Clause(ii)	Scientific Research	16
		Clause(iii)	Social Science Research	17
			Statistical Research	18
3.	Company	Clause(ia)	Scientific Research	19

- If applicant selects code 11 or 12 in row 2 then option "religious" in row 3 (nature of activities) shall not be applicable.
- If applicant selects code 13-19 in row 2 then row 3 (nature of activities) and row 5 (objects) shall not be filled.
- Row number 4(b), 4(c) and 4(d) are required to be filled only when the answer to question in row number 4(a) is yes.
- For the "objects of the applicant" in row number 5, any one or more of the following are to be selected:

(i)	Religious
(ii)	Relief of poor
(iii)	Education
(iv)	Medical relief
(v)	Yoga
(vi)	Preservation of Environment (including watersheds, forests and wildlife)
(vii)	Preservation of Monuments or Places or Objects of Artistic or Historic interest
(viii)	Advancement of any other objects of general public utility

- Answer to question in row number 7 should be yes, if the applicant is registered with Darpan portal or under FCRA 2010. Row number 7(a) to 7(e) are required to be filled, if the answer to question in row number 7 is yes. Incorporation/Creation/Registration details provided in row number 4(b), (c) and (d) should not be provided here. If the applicant receives or intends to receive any grant or assistance from either the Central Government or State Government then the registration number with Darpan Portal of the Niti Aayog should be mandatorily provided by the applicant. Registration details are to be provided with respect to all the registrations under Income-tax Act and registration with Darpan portal and under FCRA 2010 as per the following table:

Relevant Law/Portal	To be enabled when the following codes are selected in row 2	Mandatory/Non-mandatory	Registration No.	Date of Registration	Authority granting registration	Date from which registration is effective
Registration u/s 10(23C) clause (iv)/(v)/(vi)/(via) of Income-tax Act, 1961	03 or 04 or 05 or 06	Mandatory	Number of Order granting approval	Date of Order	Jurisdiction details of the Income Tax Authority which granted the registration is to be provided	First date of the previous year from which the approval is effective
Registration u/s 10(46) of Income-tax Act, 1961	01-19	Mandatory if notified under section 10(46)	Number of Notification by the Central Government	Date of Notification	Central Government	Date from which such Notification is effective
Registration u/s 12A/AA/AB of Income-tax Act, 1961	01	Mandatory	Number of Order granting registration is to be provided	Date of Order	Jurisdiction details of the Income Tax Authority which granted the registration is to be provided	First date of the previous year from which the registration is effective
Registration u/s 35 of Income-tax Act, 1961	13-19	Mandatory	Number of Notification by the Central Government	Date of Notification	Central Government	First date of the previous year from which the Notification is effective

Registration u/s 80G of Income-tax Act, 1961	11	Mandatory	Number of Order granting registration	Date of Order	Jurisdiction details of the Income Tax Authority which granted the registration is to be provided	Date from which such registration is effective
FCRA, 2010	01-19	Mandatory if registered under FCRA	Registration number is to be provided	Date of Order	Ministry of Home Affairs	Date from which such approval is effective
Registration number with Darpan portal of Niti Aayog	01-19	Mandatory if the applicant receives or intends to receive any grant or assistance from either the Central Government or State Government	Registration number is to be provided	Date of registration	Niti Aayog	Date from which such approval is effective
Others	01-19	Mandatory if applicant has any other registration under the Income-tax Act	Registration number is to be provided	Date of registration	Appropriate authority	Date from which such approval is effective

8. For row number 9a, column "Relation", one or more of the following shall be selected:

- a. Author
- b. Founder
- c. Settlor
- d. Trustee
- e. Members of society
- f. Members of the Governing Council
- g. Director
- h. Shareholders holding 5% or more of shareholding
- i. Office Bearer (s)

9. In row 9a and 9b, in the column, unique identification number, the following should be filled:

- a. If PAN or Aadhar number is available, the same should be mandatorily filled and the following ID code shall be filled:

Type of Identification	Code
PAN	1
Aadhar Number	2

- b. If neither PAN or Aadhar is available, one of the following should be filled:

Type of Identification	Code
Taxpayer Identification Number of the country where the person resides;	3
Passport number;	4
Elector's photo identity number	5
Driving License number	6
Ration card number	7

10. Row number 11 to 20 are required to be filled if:

- (a) If applicant selects code 02 or 07/08/09/10 or 12 in row 2; or
- (b) If applicant selects code 01, 03/04/05/06 or 11 and option "no" is selected in row no 10.

11. If applicant selects code 12 in row 2 then row number 21a and 21b are to be filled.

12. The following documents are required to be attached:

Section code	Documents required to be attached
01	<ul style="list-style-type: none"> <li>• where the applicant is created, or is established, under an instrument, self-certified copy of the instrument;</li> <li>• where the applicant is created, or is established, otherwise than under an instrument, self-certified copy of the document evidencing the creation, or establishment of the applicant;</li> <li>• self-certified copy of registration with Registrar of Companies or Registrar of Firms and Societies or Registrar of Public Trusts, as the case may be;</li> <li>• self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010), if the applicant is registered under such Act;</li> <li>• self-certified copy of existing order granting registration under section 12A or section 12AA or section 12AB, as the case may be.</li> <li>• where the applicant has been in existence during any year or years prior to the financial year in which the application for registration is made, self-certified copies of the annual accounts of the trust or</li> </ul>

	institution relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up( to be provided if answer to row 10 is “No”).
02	<ul style="list-style-type: none"> <li>• where the applicant is created, or is established, under an instrument, self-certified copy of the instrument;</li> <li>• where the applicant is created, is established, otherwise than under an instrument, self-certified copy of the document evidencing the creation or establishment of the applicant;</li> <li>• self-certified copy of registration with Registrar of Companies or Registrar of Firms and Societies or Registrar of Public Trusts, as the case may be;</li> <li>• self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010),, if the applicant is registered under such Act;</li> <li>• where the applicant has been in existence during any year or years prior to the financial year in which the application for registration is made, self certified copies of the annual accounts of the trust or institution relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up;</li> <li>• where a business undertaking is held by the applicant as per the provisions of sub-section (4) of section 11 and the applicant has been in existence during any year or years prior to the financial year in which the application for registration is made, self-certified copies of the annual accounts of such business undertaking relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up and self-certified copy of the report of audit as per the provisions of section 44AB for such period;</li> <li>• self-certified copy of order of rejection of application for grant of registration under section 12A or section 12AA or section 12AB, as the case may be, if any;</li> </ul>
03/04/05/06	<ul style="list-style-type: none"> <li>• where the applicant is created, or is established, under an instrument, self-certified copy of the instrument;</li> <li>• where the applicant is created, or is established, otherwise than under an instrument, self-certified copy of the document evidencing the creation or establishment of the applicant;</li> <li>• self-certified copy of registration with Registrar of Companies or Registrar of Firms and Societies or Registrar of Public Trusts, as the case may be;</li> <li>• self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010),, if the applicant is registered under such Act;</li> <li>• self-certified copy of existing order granting registration under clause (23C) of section 10 of the Income-tax Act.</li> <li>• where the applicant has been in existence during any year or years prior to the financial year in which the application for registration is made, self-certified copies of the annual accounts of the applicant relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up (to be provided if answer to row 10 is “No”).</li> </ul>
07/08/09/10	<ul style="list-style-type: none"> <li>• where the applicant is created, is established, under an instrument, self-certified copy of the instrument;</li> <li>• where the applicant is created, is established, otherwise than under an instrument, self-certified copy of the document evidencing the creation, or establishment of the applicant;</li> <li>• self-certified copy of registration with Registrar of Companies or Registrar of Firms and Societies or Registrar of Public Trusts, as the case may be;</li> <li>• self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010),, if the applicant is registered under such Act;</li> <li>• where the applicant has been in existence during any year or years prior to the financial year in which the application for registration is made, self-certified copies of the annual accounts of the applicant relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up;</li> <li>• self-certified copy of order of rejection of application for grant of registration under section 10(23C), if any;</li> </ul>
11	<ul style="list-style-type: none"> <li>• where the applicant is created, or is established, under an instrument, self-certified copy of the instrument;</li> <li>• where the applicant is created, or established, otherwise than under an instrument, self-certified copy of the document evidencing the creation, or establishment of the applicant;</li> <li>• self-certified copy of registration with Registrar of Companies or Registrar of Firms and Societies or Registrar of Public Trusts, as the case may be;</li> <li>• self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010), if the applicant is registered under such Act;</li> <li>• self-certified copy of existing order granting registration under section 80G of the Income-tax Act.</li> <li>• where the applicant has been in existence during any year or years prior to the financial year in which the application for registration is made, self-certified copies of the annual accounts of the applicant relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up ( to be provided if answer to row 10 is “No”).</li> </ul>
12	<ul style="list-style-type: none"> <li>• where the applicant is created, or is established, under an instrument, self-certified copy of the instrument;</li> <li>• where the trust is created, or the institution is established, otherwise than under an instrument, self-certified copy of the document evidencing the creation of the trust, or establishment of the institution;</li> <li>• self-certified copy of registration with Registrar of Companies or Registrar of Firms and Societies or Registrar of Public Trusts, as the case may be;</li> <li>• self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010),, if the applicant is registered under such Act;</li> <li>• where the applicant or the institution has been in existence during any year or years prior to the financial year in which the application for registration is made, self certified copies of the annual accounts of the</li> </ul>

	<p>applicant relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up;</p> <ul style="list-style-type: none"> <li>self-certified copy of order of rejection of application for grant of registration under section 80G, if any;</li> </ul>
13-19	<ul style="list-style-type: none"> <li>where the reporting person is constituted under an instrument, self-certified copy of the instrument;</li> <li>where the reporting person is constituted otherwise than under an instrument, self-certified copy of the document evidencing the creation, or establishment of the reporting person;</li> <li>self-certified copy of registration with Registrar of Companies or Registrar of Firms and Societies or Registrar of Public Trusts or other registration document, as the case may be;</li> <li>self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010),, if the applicant is registered under such Act;</li> <li>self-certified copy of existing Notification granting approval under section 35.</li> </ul>

(iii) after Form No. 10AA the following Forms shall be inserted, namely: -

"FORM NO. 10AB  
(See rule 2C or 11AA or 17A)  
Application for registration or approval

Incorporation/constitution details	1	PAN	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td>A</td><td>B</td><td>C</td><td>D</td><td>E</td><td>1</td><td>2</td><td>3</td><td>4</td><td>F</td> </tr> </table>										A	B	C	D	E	1	2	3	4	F							
	A	B	C	D	E	1	2	3	4	F																			
	2.	Section Code	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>																										
	3	Nature of activities	Charitable <input type="checkbox"/> Religious <input type="checkbox"/> Religious cum charitable <input type="checkbox"/>																										
	4	Type of constitution	Trust <input type="checkbox"/> Society <input type="checkbox"/> Company <input type="checkbox"/> Others <input type="checkbox"/>																										
	4a	Whether the applicant is established under an instrument?	Yes <input type="checkbox"/> No <input type="checkbox"/>																										
	4b	Date of Incorporation/Creation/Registration	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td> </tr> </table>																										
	4c	Registration or Incorporation Number	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td> </tr> </table>																										
4d	Authority Granting Registration/Incorporation																												
5	Objects of the applicant																												
6	Whether the trust deed contains clause that the trust is irrevocable?	Yes <input type="checkbox"/> No <input type="checkbox"/>																											
Other registrations	7	Whether the applicant is registered on DARPAN portal or under FCRA Act or any provision of Income-tax Act?	Yes <input type="checkbox"/> No <input type="checkbox"/>																										
	7a	Relevant Law/Portal																											
	7b	Registration No.	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td> </tr> </table>																										
	7c	Date of Registration	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td> </tr> </table>																										
	7d	Authority granting registration																											
	7e	Date from which registration is effective	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td> </tr> </table>																										
8a	Whether any application for registration made by the applicant in the past has been rejected?	Yes <input type="checkbox"/> No <input type="checkbox"/>																											
8b	Whether claiming exemption under clause 21 of section 10 of the Income-tax Act	Yes <input type="checkbox"/> No <input type="checkbox"/>																											
Details of key persons	9a	<p>Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) as on the date of application:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>S.No</th> <th>Name</th> <th>Relation</th> <th>Percentage of shareholding in case of shareholder</th> <th>Unique Identification Number</th> <th>ID code</th> <th>Address</th> <th>Mobile number</th> <th>E-mail address</th> </tr> </thead> <tbody> <tr> <td style="height: 30px;"></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>										S.No	Name	Relation	Percentage of shareholding in case of shareholder	Unique Identification Number	ID code	Address	Mobile number	E-mail address									
	S.No	Name	Relation	Percentage of shareholding in case of shareholder	Unique Identification Number	ID code	Address	Mobile number	E-mail address																				
9b	<p>In case if any of persons (as mentioned in row 9a) is not an individual then provide the following details of the natural persons who are beneficial owners (5% or more) of such person as on the date of application:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>S.No</th> <th>Name</th> <th>Unique Identification Number</th> <th>ID code</th> <th>Address</th> <th>Percentage of beneficial ownership</th> </tr> </thead> <tbody> <tr> <td style="height: 30px;"></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>										S.No	Name	Unique Identification Number	ID code	Address	Percentage of beneficial ownership													
S.No	Name	Unique Identification Number	ID code	Address	Percentage of beneficial ownership																								
Oper ation	10	Details of school/college/university/hospital/yoga institute/ religious places/any other institution being managed/controlled/administered/owned by the applicant																											

	Name of the school/college/university/hospital/yoga institute/religious places/any other institution	Nature of activity	Address	Whether owned by applicant? (Yes/No)	Person- in - charge			
					Name	Contact-Number	E-mail ID	
11	If applicant has business undertaking as “property held under trust” within the meaning of section 11(4), then provide the following details							
	Nature of Business	Address of the business		Whether separate books of account maintained?				
				Yes/No				
12	If applicant has any income in the nature of profits and gains of business, then provide the following details							
	Whether the business is incidental to the attainment of the objectives of the trust or institution?		Nature of Business	Address of the business	Whether separate books of account maintained?			
	Yes/NO				YES/NO			
13	Details of all Accounts held by the trust or institution at the time of application in a financial institution being a banking company or a co-operative bank to which the Banking Regulation Act, 1949 (10 of 1949) applies (including any bank or banking institution referred to in section 51 of that Act)							
	S.No.	IFS Code of the financial institution		Name of the financial institution		Account Number		
14	Details of all land or buildings or both held by the applicant							
	Address of the land or buildings	Size of land or buildings in square metres	Purchase consideration paid/payable	Stamp value at the time of acquisition	Mode of acquisition (Acquired/gifted)	Date of Acquisition		
15	In case of “advancement of any other object of general public utility”, please provide the following with respect to the previous year immediately preceding the previous year in which application is made:							
	(i) Whether it involves the carrying on of any activity in the nature of trade, commerce or business, or any activity of rendering any service in relation to any trade, commerce or business, for a cess or fee or any other consideration? Yes/No							
	(ii) Whether the activity is undertaken in the course of actual carrying out of such advancement of any other object of general public utility; and Yes/No							
	(iii) Details of receipts from such activity:							
	S.No.	Total Receipts	Aggregate Receipts from the Activity(ies) referred above	Percentage to Total Receipts	Remarks, if any			
Assets and liabilities	16	Has return of income been filed for the last assessment year for which the due date has expired			Yes	<input type="checkbox"/>	No <input type="checkbox"/>	
	<b>The details in row 17 to 25 are to be provided as on date of application (amount in rupees) :</b>							
	17	Corpus	<input type="text"/>	18	Funds/reserves and surplus other than corpus	<input type="text"/>		
	19	Long term liabilities	<input type="text"/>	20	Other liabilities	<input type="text"/>		
	21	Land and Building	<input type="text"/>	22	Other fixed assets	<input type="text"/>		
	23	Investments/deposits made into one or more of the forms or modes specified in sub-section (5) of section 11					<input type="text"/>	
	24	Investments/deposits other than mentioned in row number 17 above			<input type="text"/>			
25	Other assets		<input type="text"/>					

Income details	26	Income received in three previous years immediately preceding the previous year in which application is made:						
		Year	Grants received from Central or State Government	Grants received from Companies under Corporate Social Responsibility	Other Specific Grants	Other income	Total	
Religious activities	27a	Whether the fund or the institution has incurred any expenditure of religious nature			Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
	27b	If yes, please provide the following details for three previous years immediately preceding the previous year in which application is made:						
		S.No.	Previous year	Total Income	Expenditure of Religious Nature	Percentage to Total Income		

I \_\_\_\_\_, son/daughter of \_\_\_\_\_, hereby declare that the details given in the form are true and correct to the best of my knowledge and belief.

I undertake to communicate forth with any alteration in the terms of the trust/society/non profit company, or in the rules governing the Institution, made at any time hereafter. I further declare that I am filing this form in my capacity as \_\_\_\_\_ (designation) having Permanent Account Number (PAN) \_\_\_\_\_ and that I am competent to file this form and verify it.

Date

Signature

### Instructions to fill Form No. 10AB

- The name, address and contact details, as per the database of the applicant, will be displayed on the screen.
- One of the following should be selected in row number 2:

1	Sub clause (ii) of clause (ac) of sub -section (1) of section 12A	01
2	Sub clause (iii) of clause (ac) of sub-section (1) of section 12A	02
3	Sub clause (iv) of clause (ac) of sub -section (1) of section 12A	03
4	Sub clause (v) of clause (ac) of sub-section (1) of section 12A	04
5	Clause (ii), of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (iv) of clause (23C) of section 10)	05
6	Clause (ii), of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (v) of clause (23C) of section 10)	06
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9	Clause (iii) of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (iv) of clause (23C) of section 10)	09
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12	Clause (iii) of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (via) of clause (23C) of section 10)	12
13	Clause (ii) of first proviso to sub-section (5) of section 80G	13
14	Clause (iii) of first proviso to sub-section (5) of section 80G	14

- If applicant selects code 13 or 14 in row 2 then option "religious" in row 3 (nature of activities) shall not be applicable.
- Row number 4(b), 4(c) and 4(d) are required to be filled only when the answer to question in row number 4(a) is yes.
- For the "objects of the applicant" in row number 5, any one or more of the following are to be selected:

- Religious
- Relief of poor
- Education
- Medical relief
- Yoga
- Preservation of Environment (including watersheds, forests and wildlife)
- Preservation of Monuments or Places or Objects of Artistic or Historic interest
- Advancement of any other objects of general public utility

- Answer to question in row number 7 should be yes, if the applicant is registered under Income-tax Act or with Darpan portal or under FCRA Act, 2010(42 of 2010). Row number 7(a) to 7(e) are required to be filled, if the answer to question in row number 7 is yes. Incorporation/Creation/Registration details provided in row number 4(b), (c) and (d) should not be provided here. If the applicant receives or intends to receive any grant or assistance from either the Central Government or State Government then the registration number with Darpan Portal of the Niti Aayog should be mandatorily provided by the applicant. Registration details are to be provided with respect to all the registrations under Income-tax Act and registration with Darpan portal and under FCRA 2010 as per the following table:

Relevant Law/Portal	Mandatory/Non-mandatory	Registration No.	Date of Registration	Authority granting registration	Date from which registration is effective
Registration u/s 10(23C) clause (iv)/(v)/(vi)/(via) of Income-tax Act, 1961	Mandatory, if registered	Number of Order granting approval	Date of Order	Jurisdiction details of the Income Tax Authority which granted the registration is to be provided	First date of the previous year from which the approval is effective
Registration u/s 10(46) of Income-tax Act, 1961	Mandatory if notified under section 10(46)	Number of Notification by the Central Government	Date of Notification	Central Government	Date from which such Notification is effective
Registration u/s 12A/AA/AB of Income-tax Act, 1961	Mandatory, if registered	Number of Order granting registration is to be provided	Date of Order	Jurisdiction details of the Income Tax Authority which granted the registration is to be provided	First date of the previous year from which the registration is effective
Registration u/s 35 of Income-tax Act, 1961	Mandatory, if registered	Number of Notification by the Central Government	Date of Notification	Central Government	First date of the previous year from which the Notification is effective
Registration u/s 80G of Income-tax Act, 1961	Mandatory, if registered	Number of Order granting registration	Date of Order	Jurisdiction details of the Income Tax Authority which granted the registration is to be provided	Date from which such registration is effective
FCRA, 2010	Mandatory if registered under FCRA	Registration number is to be provided	Date of Order	Ministry of Home Affairs	Date from which such approval is effective
Registration with number with Darpan portal of Niti Aayog	Mandatory if the applicant receives or intends to receive any grant or assistance from either the Central Government or State Government	Registration number is to be provided	Date of registration	Niti Aayog	Date from which such approval is effective
Others	Mandatory if applicant has any other registration under the Income-tax Act	Registration number is to be provided	Date of registration	Appropriate authority	Date from which such approval is effective

7. For row number 9a, column "Relation", one or more of the following shall be selected:

- Author
- Founder
- Settlor
- Trustee
- Members of society
- Members of the Governing Council
- Director
- Shareholders holding 5% or more of shareholding
- Office Bearer (s)

8. In row 9a and 9b, in the column, unique identification number, the following should be filled:

- If PAN or Aadhar number is available, the same should be mandatorily filled and the following ID code shall be filled:

Type of Identification	Code
PAN	1
Aadhar Number	2

- If neither PAN or Aadhar is available, one of the following should be filled:

Type of Identification	Code
Taxpayer Identification Number of the country	3

where the person resides;	
Passport number;	4
Elector's photo identity number	5
Driving License number	6
Ration card number	7

9. In row no 10, in column "Nature of activity", one of the following needs to be selected:
- School
  - College
  - University
  - Hospital
  - Yoga institute
  - religious places
  - any other institution
10. In row no 11 and 12, in the column "nature of business", business code should be filled.
11. If applicant selects code 13 or 14 in row 2 then row number 27a and 27b are to be filled.
12. The following documents are required to be attached:
- where the applicant is created, is established, under an instrument, self-certified copy of the instrument;
  - where the applicant is created, is established, otherwise than under an instrument, self-certified copy of the document evidencing the creation of the applicant;
  - self-certified copy of registration with Registrar of Companies or Registrar of Firms and Societies or Registrar of Public Trusts, as the case may be;
  - self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010), if the applicant is registered under such Act;
  - self-certified copy of existing order granting registration or approval under section 12A or section 12AA or section 12AB or clause (23C) of section 10 or section 80G of the Income-tax Act, as the case may be;
  - self-certified copy of order of rejection of application for grant of registration under section 12A or section 12AA or section 12AB or clause (23C) of section 10 or section 80G of the Income-tax Act, as the case may be, if any;
  - where the applicant has been in existence during any year or years prior to the financial year in which the application for registration is made, self-certified copies of the annual accounts of the applicant relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up;
  - where a business undertaking is held by the applicant as per the provisions of sub-section (4) of section 11 and the applicant has been in existence during any year or years prior to the financial year in which the application for registration is made, self-certified copies of the annual accounts of such business undertaking relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up and self-certified copy of the report of audit as per the provisions of section 44AB for such period in case where section code is other than 13 or 14 in row number 2;
  - where the income of the applicant includes profits and gains of business as per the provisions of sub-section (4A) of section 11 and the applicant has been in existence during any year or years prior to the financial year in which the application for registration is made, self-certified copies of the annual accounts of such business relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up and self-certified copy of the report of audit as per the provisions of section 44AB for such period in case where section code is other than 13 or 14 in row number 2;
  - self-certified copy of the documents evidencing adoption or modification of the objects in case where section code is 4 in row number 2; and
  - note on the activities of the trust or institution or fund.

**FORM NO. 10AC**

(See rule 2C or 11AA or 17A)

**Order for registration or provisional registration or approval or provisional approval**

1.	Permanent Account Number (PAN) of the applicant	
2.	Name and address of the applicant	
3.	Document Identification Number	
4.	Application Number	
5.	Registration/Approval Number or the provisional registration/approval number (Unique Registration Number)	
6.	Section/sub-section/clause/sub-clause/proviso in which registration/approval/provisional registration/provisional approval is being granted	
7.	Date of registration/approval/provisional registration/provisional approval	
8.	Assessment year or years for which the applicant is registered or provisionally registered or approval or provisionally approved	

<b>9. Order for registration/approval/provisional registration/provisional approval:</b>
<p>a) After considering the application of the applicant and the material available on record, the applicant is hereby granted registration/approval/provisional registration/provisional approval for the assessment year(s) mentioned at serial no 8 above subject to the conditions mentioned in row number 10.</p> <p>b) The taxability, or otherwise, of the income of the applicant would be separately considered as per the provisions of the Income Tax Act, 1961.</p> <p>c) This order is liable to be withdrawn by the prescribed authority if it is subsequently found that the activities of the applicant are not genuine or if they are not carried out in accordance with all or any of the conditions subject to which it is granted, if it is found that the applicant has obtained the registration/approval/provisional registration/provisional approval by fraud or misrepresentation of facts or it is found that the assessee has violated any condition prescribed in the Income Tax Act, 1961.</p>
<b>10. Conditions subject to which registration/approval/provisional registration/provisional approval is being granted:</b>
The approval is granted subject to the following conditions: -
<p>a)</p> <p>b)</p>
11. Name and designation of the approving authority

**FORM NO. 10AD**

(See rule 2C or 11AA or 17A)

**Order for registration or approval or rejection or cancellation**

1.	Permanent Account Number (PAN) of the applicant	
2.	Name and address of the applicant	
3.	Document Identification Number	
4.	Application Number	
5.	Registration/Approval Number (Unique Registration Number)	
6.	Section/sub-section/clause/sub-clause/proviso in which registration/approval is being granted	
7.	Date of registration/approval/registration/cancellation	
8.	Assessment year or years for which the trust or institution is registered or approval	
9.	Reasons of rejection/cancellation, in case if the application for registration/approval has been rejected or cancelled	
10.	Date of opportunity afforded to the applicant before such rejection or cancellation of application for registration/approval	
<b>11. Order for registration/approval:</b>		
<p>a) After considering the application of the applicant and the material available on record, the applicant is hereby granted registration/approval for the assessment year(s), mentioned at serial no 8 above subject to the conditions mentioned in row number (12).</p> <p>b) The taxability, or otherwise, of the income of the applicant would be separately considered as per the provisions of the Income Tax Act, 1961.</p> <p>c) This order is liable to be withdrawn by the prescribed authority if it is subsequently found that the activities of the applicant are not genuine or if they are not carried out in accordance with all or any of the conditions subject to which it is granted, if it is found that the applicant has obtained the approval by fraud or misrepresentation of facts or it is found that the assessee has violated any condition prescribed in the Income Tax Act, 1961.</p>		
<b>12. Conditions subject to which registration/approval is being granted:</b>		
The approval is granted subject to the following conditions: -		
<p>c)</p> <p>d)</p>		
13. Name and designation of the approving authority		

(iv) after the form 10BC, the following Forms shall be inserted, namely: -

**“FORM No. 10BD**

**( See rule 18AB)**

**[e-Form]**

**Statement of particulars to be filed by reporting person under clause (viii) of sub-section (5) of section 80G and clause (i) to sub-section (1A) of section 35 of the Income-tax Act, 1961**

**Part A**

Details of the reporting person reporting the donations											
1	PAN	A	B	C	D	E	1	2	3	4	F
2	Reporting period	Y	Y	Y	Y	-	Y	Y			

**Part B**

**Details of the donors and donations**

Sl. No.	Unique Identification Number of the donor	ID code	Section code	Name of donor	Address of donor	Donation Type	Mode of receipt	Amount of donation (Indian rupees)

I \_\_\_\_\_, son/daughter of \_\_\_\_\_, hereby declare that the details given in the form are true and correct to the best of my knowledge and belief.

I undertake to communicate forth with any alteration in the particulars submitted, made at any time hereafter. I further declare that I am filing this form in my capacity as \_\_\_\_\_ (designation) having Permanent Account Number (PAN) \_\_\_\_\_ and that I am competent to file this form and verify it.

Signature

**Instructions to fill the form:**

- Multiple form 10BD may be filed by the same reporting person, as per the procedures laid down by the Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be.
- The address and contact details of the reporting person filing the statement, as per the latest Income Tax Return filed by the reporting person, will be displayed on the screen and if there is a change, the reporting person will be provided an option to change the details.
- In section code, the section under which donor is allowed to claim deduction for the donation needs to be filled out of the following options:
  - Section 80G
  - Section 35(1)(ia)
  - Section 35(1)(ii)
  - Section 35(1)(iii)
- In “Unique identification number of the donor”, one of the following shall be filled:
  - If PAN or Aadhaar number is available, one of that should be mandatorily filled and the following ID code shall be filled:

Type of Identification	Code
PAN	1
Aadhaar Number	2

- If neither PAN or Aadhaar is available, one of the following should be filled:

Type of Identification	Code
Taxpayer Identification Number of the country where the person resides;	3
Passport number;	4
Elector's photo identity number	5
Driving License number	6
Ration card number	7

5. In "Donation type", one of the following needs to be selected:

- Corpus
- Specific grant
- Others

6. In "Mode of receipt", one of the following needs to be selected:

a)	Cash
b)	Kind
c)	Electronic modes including account payee cheque/draft
d)	Others

7. In case of a donor which have given donations, which are eligible under different sections or which are of different types or in different modes, separate rows should be filled for each such combination.

**FORM NO. 10BE**

(See rule 18AB)

**Certificate of donation under clause (ix) of sub-section (5) of section 80G and under clause (ii) to sub-section (1A) of section 35 of the Income-tax Act, 1961**

Donee	1	PAN of the reporting person	<table border="1" style="display: inline-table;"> <tr> <td>A</td><td>B</td><td>C</td><td>D</td><td>E</td><td>1</td><td>2</td><td>3</td><td>4</td><td>F</td> </tr> </table>										A	B	C	D	E	1	2	3	4	F											
	A	B	C	D	E	1	2	3	4	F																							
	2	Name of the reporting person																															
	3	Address of the reporting person																															
	4	Order number granting approval under section 80G or Notification number under section 35 (Unique Registration Number)																															
5	Date of approval/Notification																																
Donor and donations	6	Unique Identification Number	PAN	<table border="1" style="display: inline-table;"> <tr> <td>A</td><td>B</td><td>C</td><td>D</td><td>E</td><td>1</td><td>2</td><td>3</td><td>4</td><td>F</td> </tr> </table>										A	B	C	D	E	1	2	3	4	F										
	A	B	C	D	E	1	2	3	4	F																							
			Aadhaar	<table border="1" style="display: inline-table;"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>																													
			Other	<table border="1" style="display: inline-table;"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>																													
	7	Name of Donor																															
8	Address of Donor																																
9	Amount of donation received																																
10	Financial year in which such donation was received																																
11	Type of donation	Corpus <input type="checkbox"/> Specific grants <input type="checkbox"/> Others <input type="checkbox"/>																															
12	Section under which donation is eligible for deduction	Section 80G(5)(vi) <input type="checkbox"/> Section 35(1)(ii) <input type="checkbox"/> Section 35(1)(iia) <input type="checkbox"/> Section 35(1)(iii) <input type="checkbox"/>																															

**VERIFICATION**

I, son/ daughter of solemnly declare that to the best of my knowledge and belief, the information given in the certificate is correct and complete and is in accordance with the provisions of the Income-tax Act, 1961. I further declare that I am making this certificate in my capacity as \_\_\_\_\_ and I am also competent to issue this certificate. I am holding permanent account number \_\_\_\_\_.

Date:

Signature:”;

(iv) Form No. 56 shall be omitted.

[Notification No. 19/2021/ F. No. 370142/4/2021-TPL]

VIPUL AGARWAL, Director (Tax Policy and Legislation Division)

**Note :** The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii) *vide* number S.O. 969 (E) dated 26<sup>th</sup> March, 1962 and were last amended *vide* notification number G.S.R 194(E) dated 16<sup>th</sup> March, 2021.

**MINISTRY OF FINANCE**  
**(Department of Revenue)**  
(CENTRAL BOARD OF DIRECT TAXES)  
**NOTIFICATION**

New Delhi, the 31<sup>st</sup> March, 2021

**G.S.R. 242(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 Income-tax Rules, 1962, namely:—

1. **Short title and commencement.**—(1) These rules may be called the Income-tax (7<sup>th</sup> Amendment) Rules, 2021.
  - (2) They shall come into force with effect from the 1<sup>st</sup> day of April, 2021.
2. In the Income-tax Rules, 1962 (hereinafter referred to as the principal rules), in rule 12, in sub-rule (1), —
  - (a) in the opening portion, for the figure “2020”, the figure “2021” shall be substituted;
  - (b) in clause (a), in the proviso,—
    - (i) in sub-clause (v), the word “or” shall be omitted;
    - (ii) after sub-clause (vi), the following sub-clauses shall be inserted, namely:—

“(VII) is a person in whose case tax has been deducted under section 194N; or  
(VIII) is a person in whose case payment or deduction of tax has been deferred under sub-section (2) of section 191 or sub-section (1C) of section 192;”;
  - (c) in clause (ca), in the proviso, after sub-clause (V), the following sub-clause shall be inserted, namely:—

“(VI) has income of the nature specified in clause (vi) of sub-section (2) of section 17 on which tax is payable or deductible, as the case may be, under sub-section (2) of section 191 or sub-section (1C) of section 192;”
3. In the principal rules, in Appendix-II, for Forms SAHAJ ITR-1, ITR-2, ITR-3, SUGAM ITR-4, ITR-5, ITR-6, ITR-7 and ITR-V the following Forms shall, respectively, be substituted, namely:—

FORM  
ITR-1  
SAHAJ

## INDIAN INCOME TAX RETURN

[For individuals being a resident (other than not ordinarily resident) having total income upto Rs.50 lakh, having Income from Salaries, one house property, other sources (Interest etc.), and agricultural income upto Rs.5 thousand]

[Not for an individual who is either Director in a company or has invested in unlisted equity shares or in cases where TDS has been deducted u/s 194N or if income-tax is deferred on ESOP]  
(Refer instructions for eligibility)

Assessment Year

2021-22

## PART A GENERAL INFORMATION

PAN		Name	Date of Birth	Aadhaar Number (12 digits)/Aadhaar Enrolment Id (28 digits) (if eligible for Aadhaar No.)	
			D D M M Y Y Y Y		
Mobile No.		Email Address	Address: Flat/Door/Block No. Name of Premises/Building/Village Road/Street/Post Office Area/Locality Town/City/District State Country PIN code		
Filed u/s (Tick) [Please see instruction]	<input type="checkbox"/> 139(1)-On or before due date, <input type="checkbox"/> 139(4)-Belated, <input type="checkbox"/> 139(5)-Revised, <input type="checkbox"/> 119(2)(b)- After Condonation of delay.		Nature of employment- <input type="checkbox"/> Central Govt. <input type="checkbox"/> State Govt. <input type="checkbox"/> Public Sector Undertaking <input type="checkbox"/> Pensioners <input type="checkbox"/> Others <input type="checkbox"/> Not Applicable (e.g. Family Pension etc.)		
Or Filed in response to notice u/s	<input type="checkbox"/> 139(9), <input type="checkbox"/> 142(1), <input type="checkbox"/> 148, <input type="checkbox"/> 153A <input type="checkbox"/> 153C				
If revised/defective, then enter Receipt No. and Date of filing original return (DD/MM/YYYY)					
If filed in response to notice u/s 139(9)/142(1)/148/153A/153C or order u/s 119(2)(b)- enter Unique Number/Document Identification Number (DIN) & Date of such Notice or Order					
Are you opting for new tax regime u/s 115BAC ? <input type="checkbox"/> Yes <input type="checkbox"/> No					
Are you filing return of income under Seventh proviso to section 139(1) but otherwise not required to furnish return of income? - (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No					
If yes, please furnish following information [Note: To be filled only if a person is not required to furnish a return of income under section 139(1) but filing return of income due to fulfilling one or more conditions mentioned in the seventh proviso to section 139(1)]					
Have you deposited amount or aggregate of amounts exceeding Rs. 1 Crore in one or more current account during the previous year? (Yes/No)				Amount (Rs) (If Yes)	
Have you incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or for any other person? (Yes/ No)				Amount (Rs) (If Yes)	
Have you incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity during the previous year? (Yes/No)				Amount (Rs) (If Yes)	

## PART B GROSS TOTAL INCOME

Whole- Rupee (₹)

only					
SALARY / PENSION	B1	i	Gross Salary (ia + ib + ic)	i	
		a	Salary as per section 17(1)	Ia	
		b	Value of perquisites as per section 17(2)	Ib	
		c	Profit in lieu of salary as per section 17(3)	Ic	
		ii	Less allowances to the extent exempt u/s 10 (drop down to be provided in e-filing utility) (Ensure that it is included in salary income u/s 17(1)/17(2)/17(3) )	Ii	
		iii	Net Salary (i – ii)	Iii	
		iv	Deductions u/s 16 (iva + ivb + ivc)	Iv	
		a	Standard deduction u/s 16(ia)	Iva	
		b	Entertainment allowance u/s 16(ii)	Ivb	
		c	Professional tax u/s 16(iii)	Ivc	
	v	Income chargeable under the head 'Salaries' (iii – iv)	B1		
B2	Tick applicable option <input type="checkbox"/> Self-Occupied <input type="checkbox"/> Let Out <input type="checkbox"/> Deemed Let Out				
HOUSE PROPERTY	i	Gross rent received/ receivable/ lettable value during the year			I
	ii	Tax paid to local authorities			Ii
	iii	Annual Value (i – ii)			Iii
	iv	30% of Annual Value			Iv
	v	Interest payable on borrowed capital			V
	vi	Arrears/Unrealised rent received during the year less 30%			Vi
	vii	Income chargeable under the head 'House Property' (iii – iv – v) + vi (If loss, put the figure in negative) Note: - Maximum loss from House Property that can be set-off is INR 2, 00,000. To avail the benefit of carry forward and set of loss, please use ITR -2			B2
	B3	Income from Other Sources (drop down like interest from saving account, deposit etc. to be provided in e-filing utility specifying nature of income and in case of dividend income please mention quarterly breakup for allowing applicable relief from section 234C)			B3
	Less: Deduction u/s 57(iia) (in case of family pension only)				
B4	Gross Total Income (B1+B2+B3) (If loss, put the figure in negative) Note: To avail the benefit of carry forward and set of loss, please use ITR -2			B4	

PART C – DEDUCTIONS AND TAXABLE TOTAL INCOME (Refer instructions for Deduction limit as per Income-tax Act. Please note that the deduction in respect of the investment/ deposit/ payments for the period 01-04-2020 to 31-07-2020 cannot be claimed again, if already claimed in the AY 20-21)

80C	80CCC	80CCD(1)	80CCD(1B)	80CCD(2)	80D (Details are to be filled in the drop down to be provided in e-filing utility)	80DD (Details are to be filled in the drop down to be provided in e-filing utility)	80DDB (Details are to be filled in the drop down to be provided in e-filing utility)	80E	80EE
80EEA	80EEB	80G (Details are to be filled in the drop down to be provided in e-filing utility)	80GG	80GGA (Details are to be filled in the drop down to be provided in e-filing utility)	80GGC	80TTA	80TTB	80U (Details are to be filled in the drop down to be provided in e-filing utility)	
Total deductions					C1		Total Income (B4-C1)		C2

**Exempt Income: For reporting purpose** Drop down to be provided in e-filing utility mentioning nature of exempt income, relevant clause and section

PART D – COMPUTATION OF TAX PAYABLE									
D 1	Tax payable on total income		D2	Rebate u/s 87A		D3	Tax after Rebate		
D 4	Health and education Cess @ 4% on D3		D5	Total Tax and Cess		D6	Relief u/s 89 (Please ensure to submit Form 10E to claim this relief)		
D	Interest u/s 234A		D8	Interest u/s 234B		D9	Interest u/s 234C		
D	Fee u/s 234F		D11	Total Tax, Fee and Interest (D5+D7+D8+D9+D10 – D6)					
D 12	Total Taxes Paid		D13	Amount payable (D11-D12) (if		D1 4	Refund (D12-D11) (if D12>D11)		

PART E – OTHER INFORMATION				
Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts)				
SI	IFS Code of the Bank	Name of the Bank	Account Number	Select Account for Refund
I				
1. Minimum one account should be selected for refund credit.				
2. In case of Refund, multiple accounts are selected for refund credit, then refund will be credited to one of the account decided by CPC after processing				

Schedule-IT Details of Advance Tax and Self-Assessment Tax payments												
BSR Code			Date of Deposit (DD/MM/YYYY)			Serial Number of Challan			Tax paid			
Col (1)			Col (2)			Col (3)			Col (4)			
R1												
R2												

Schedule-TDS Details of TDS/TCS [As per Form 16/16A/16C/27D issued by the Deductor(s)/ Employer(s)/ Payer(s)]						
	TAN of deductor/Collector or PAN/ Aadhaar No. of the Tenant	Name of the Deductor/ Collector/Tenant	Gross payment/ receipt which is subject to tax deduction /collection	Year of tax deduction/ collection	Tax Deducted/ collected	TDS/TCS credit out of (5) claimed this Year
	Col (2)	Col (3)	Col (4)	Col (5)	Col (6)	Col (7)
T1						
T2						

#### VERIFICATION

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

I, \_\_\_\_\_ son/ daughter of \_\_\_\_\_ solemnly declare that to the best of my knowledge and belief, the information given in the return is correct and complete and is in accordance with the provisions of the Income-tax Act, 1961. I further declare that I am making this return in my capacity as \_\_\_\_\_ (drop down to be provided in e-filing utility) and I am also competent to make this return and verify it. I am holding permanent account number \_\_\_\_\_.(Please see instruction).

Date:

Signature:

If the return has been prepared by a Tax Return Preparer (TRP) give further details below:		
Identification No. of TRP	Name of TRP	Counter Signature of TRP
If TRP is entitled for any reimbursement from the Government, amount thereof		

FORM	ITR-2	<b>INDIAN INCOME TAX RETURN</b> [For Individuals and HUFs not having income from profits and gains of business or profession] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)	Assessment Year					
			2	0	2	1	-	2

## Part A-GEN

## GENERAL

PERSONAL INFORMATION

PERSONAL INFORMATION	First name		Middle name		Last name		PAN					
	Flat/Door/Block No.			Name of Premises/Building/Village			Status (Tick) <input checked="" type="checkbox"/> Individual <input type="checkbox"/> HUF					
	Road/Street/Post Office			Date of Birth/ Formation (DD/MM/YYYY)								
	Area/locality			Aadhaar Number (12 digit) / Aadhaar Enrolment Id (28 digit) (if eligible for Aadhaar)								
	Town/City/District			State			PIN code/ZIP code					
				Country								
	Residential/Office Phone Number with STD code/ Mobile No. 1					Mobile No. 2						
	Email Address-1 (self)					Email Address-2						
	(a1)	Filed u/s (Tick) [Please see instruction ]			<input type="checkbox"/> 139(1)-On or before due date, <input type="checkbox"/> 139(4)-After due date, <input type="checkbox"/> 139(5)-Revised Return, <input type="checkbox"/> 92CD-Modified return, <input type="checkbox"/> 119(2)(b)-After condonation of delay.							
		Or Filed in response to notice u/s			<input type="checkbox"/> 139(9), <input type="checkbox"/> 142(1), <input type="checkbox"/> 148, <input type="checkbox"/> 153A <input type="checkbox"/> 153C							
	(a2)	Are you opting for new tax regime u/s 115BAC ? <input type="checkbox"/> Yes <input type="checkbox"/> No										
	(b)	Are you filing return of income under Seventh proviso to section 139(1) but otherwise not required to furnish return of income? - (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information [Note: To be filled only if a person is not required to furnish a return of income under section 139(1) but filing return of income due to fulfilling one or more conditions mentioned in the seventh proviso to section 139(1)]										
	(bi)	Have you deposited amount or aggregate of amounts exceeding Rs. 1 Crore in one or more current account during the previous year? (Yes/No)						Amount (Rs) (If Yes)				
	(bii)	Have you incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or for any other person? (Yes/No)						Amount (Rs) (If Yes)				
(biii)	Have you incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity during the previous year? (Yes/No)						Amount (Rs) (If Yes)					
(c)	If Revised/Defective/Modified, then enter Receipt No. and Date of filing original return (DD/MM/YYYY)									/ /		
(d)	If filed, in response to a notice u/s 139(9)/142(1)/148/153A/153C or order u/s 119(2)(b) enter Unique Number/ Document Identification Number (DIN) and date of such Notice/Order, or if filed u/s 92CD, enter date of Advance Pricing Agreement						(Unique Number)		/ /			
(e)	Residential Status in India (for individuals) (Tick applicable option)	A. Resident		<input type="checkbox"/> You were in India for 182 days or more during the previous year [section 6(1)(a)]								
				<input type="checkbox"/> You were in India for 60 days or more during the previous year, and have been in India for 365 days or more within the 4 preceding years [section 6(1)(c)] [where Explanation 1 is not applicable]								
		B. Resident but not Ordinarily Resident		<input type="checkbox"/> You have been a non-resident in India in 9 out of 10 preceding years [section 6(6)(a)]								
				<input type="checkbox"/> You have been in India for 729 days or less during the 7 preceding years [section 6(6)(a)]								
		C. Non-resident		<input type="checkbox"/> You were a non-resident during the previous year.								
				(i) Please specify the jurisdiction(s) of residence during the previous year -								
		S.No.	Jurisdiction(s) of residence			Taxpayer Identification Number(s)						
		1										
		2										
		(ii) In case you are a Citizen of India or a Person of Indian Origin (POI), please specify -										
		Total period of stay in India during the previous year (in days)				Total period of stay in India during the 4 preceding years (in days)						
Residential Status in India (for HUF) (Tick applicable option)		D. <input type="checkbox"/> Resident		<input type="checkbox"/> Resident but not Ordinarily Resident			<input type="checkbox"/> Non-resident					
(f)	Do you want to claim the benefit under section 115H? (applicable in case of resident)						<input type="checkbox"/> Yes <input type="checkbox"/> No					
(g)	Are you governed by Portuguese Civil Code as per section 5A? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No (If "YES" please fill Schedule 5A)											
(h)	Whether this return is being filed by a Representative Assessee? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information -											
	(1)	Name of the Representative										
	(2)	Capacity of the Representative (drop down to be provided)										
	(3)	Address of the Representative										
	(4)	Permanent Account Number (PAN)/ Aadhaar No. of the Representative										
(i)	Whether you were Director in a company at any time during the previous year? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information -											

FILING STATUS



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

Schedule S		Details of Income from Salary				
SALARIES	Name of Employer		Nature of employer (Tick <input checked="" type="checkbox"/> (drop down to be provided)		TAN of Employer (mandatory if tax is deducted)	
	Address of employer		Town/City	State	PIN code/ ZIP code	
	1	Gross Salary (1a + 1b + 1c)			1	
		a	Salary as per section 17(1) (drop down to be provided)	1a		
		b	Value of perquisites as per section 17(2) (drop down to be provided)	1b		
		c	Profit in lieu of salary as per section 17(3) (drop down to be provided)	1c		
		(Add multiple rows for Gross Salary in case of more than one employer)				
		2	Total Gross Salary (from all employers)			2
		3	Less allowances to the extent exempt u/s 10 (drop down to be provided in e-filing utility) (please refer instructions) (Note: Ensure that it is included in Total Gross salary in (2) above )			3
		4	Net Salary (2 - 3)			4
	5	Deduction u/s 16 (5a + 5b + 5c)			5	
		A	Standard deduction u/s 16(ia)	5a		
		B	Entertainment allowance u/s 16(ii)	5b		
		C	Professional tax u/s 16(iii)	5c		
	6	Income chargeable under the head 'Salaries' (4 - 5)			6	

Schedule HP		Details Of Income From House Property (Please Refer Instructions) (Drop down to be provided indicating ownership of property)				
HOUSE PROPERTY	1	Address of property 1		Town/ City	State	PIN Code/ ZIP Code
		Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (if "YES" please enter following details)				
		Your percentage of share in the property (%)				
		Name of Co-owner(s)		PAN/Aadhaar No. of Co-owner(s)	Percentage Share in Property	
		I				
		II				
		<input checked="" type="checkbox"/> Let out <input type="checkbox"/> Self-occupied <input type="checkbox"/> Deemed let out	Name(s) of Tenant (if let out)	PAN/ Aadhaar No. of Tenant(s) (Please see note)	PAN/TAN/ Aadhaar No. of Tenant(s) (if TDS credit is claimed)	
			I			
			II			
		a	Gross rent received or receivable or lettable value			1a
		b	The amount of rent which cannot be realized			1b
		c	Tax paid to local authorities			1c
		d	Total (1b + 1c)			1d
		e	Annual value (1a - 1d) (nil, if self-occupied etc. as per section 23(2) of the Act)			1e
		f	Annual value of the property owned (own percentage share x 1e)			1f
		g	30% of 1f			1g
		h	Interest payable on borrowed capital			1h
		i	Total (1g + 1h)			1i
		j	Arrears/Unrealised rent received during the year less 30%			1j
		k	Income from house property 1 (1f - 1i + 1j)			1k
	2	Address of property 2		Town/ City	State	PIN Code/ ZIP Code
		Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (if "YES" please enter following details)				
		Your percentage of share in the property.(%)				
		Name of Co-owner(s)		PAN/ Aadhaar No. of Co-owner(s)	Percentage Share in Property	
		I				
		II				

	<input checked="" type="checkbox"/> Tick <input type="checkbox"/> the applicable option <input type="checkbox"/> Let out <input type="checkbox"/> Self-occupied <input type="checkbox"/> Deemed let out	Name(s) of Tenant (if let out)	PAN/Aadhaar No. of Tenant(s) (Please see note)	PAN/TAN/ Aadhaar No. of Tenant(s) (if TDS credit is claimed)
		I		
		II		
	a	Gross rent received/ receivable/ lettable value (higher of the two, if let out for whole of the year, lower of the two, if let out for part of the year)		2a
	b	The amount of rent which cannot be realized	2b	
	c	Tax paid to local authorities	2c	
	d	Total (2b + 2c)	2d	
	e	Annual value (2a – 2d)		2e
	f	Annual value of the property owned (own percentage share x 2e)		2f
	g	30% of 2f	2g	
	h	Interest payable on borrowed capital	2h	
	i	Total (2g + 2h)		2i
	j	Arrears/Unrealised rent received during the year less 30%		2j
	k	Income from house property 2 (2f – 2i + 2j)		2k
	3	Pass through income/loss if any *		3
	4	Income under the head "Income from House Property" (1k + 2k + 3) (if negative take the figure to 2i of schedule CYLA)		4
<b>NOTE ▶</b>	Please include the income of the specified persons referred to in Schedule SPI and Pass through income referred to in schedule PTI while computing the income under this head.			
<b>NOTE ▶</b>	Furnishing of PAN/ Aadhaar No. of tenant is mandatory, if tax is deducted under section 194-IB. Furnishing of TAN of tenant is mandatory, if tax is deducted under section 194-I.			

## Schedule CG

## Capital Gains

<b>A</b>	<b>Short-term Capital Gains (STCG) (Sub-items 3 and 4 are not applicable for residents)</b>								
<b>Short-term Capital Gains</b>	<b>1</b>	<b>From sale of land or building or both (fill up details separately for each property)</b>							
		<b>a</b>	<b>i</b>	Full value of consideration received/receivable			<b>Ai</b>		
			<b>ii</b>	Value of property as per stamp valuation authority			<b>Aii</b>		
			<b>iii</b>	Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (a)ii does not exceed 1.10 times (a)i, take this figure as (a)i, or else take (a)ii]			<b>Aiii</b>		
		<b>b</b>	<b>Deductions under section 48</b>						
			<b>i</b>	Cost of acquisition without indexation			<b>Bi</b>		
			<b>ii</b>	Cost of Improvement without indexation			<b>Bii</b>		
			<b>iii</b>	Expenditure wholly and exclusively in connection with transfer			<b>Biii</b>		
			<b>iv</b>	Total (bi + bii + biii)			<b>Biv</b>		
		<b>c</b>	Balance (Aiii – biv)			<b>1c</b>			
		<b>d</b>	Deduction under section 54B (Specify details in item D below)			<b>1d</b>			
		<b>e</b>	Short-term Capital Gains on Immovable property (1c - 1d)				<b>A1e</b>		
		<b>f</b>	In case of transfer of immovable property, please furnish the following details (see note)						
			S.No.	Name of buyer(s)	PAN/ Aadhaar No. of buyer(s)	Percentage share	Amount	Address of property	Pin code
		<b>NOTE ▶</b>	Furnishing of PAN/ Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents. In case of more than one buyer, please indicate the respective percentage share and amount.						
	<b>2</b>	<b>From sale of equity share or unit of equity oriented Mutual Fund (MF) or unit of a business trust on which STT is paid under section 111A or 115AD(1)(ii) proviso (for FII)</b>							
		<b>a</b>	Full value of consideration			<b>2a</b>			
		<b>b</b>	<b>Deductions under section 48</b>						
			<b>i</b>	Cost of acquisition without indexation			<b>bi</b>		
			<b>ii</b>	Cost of Improvement without indexation			<b>bii</b>		
			<b>iii</b>	Expenditure wholly and exclusively in connection with transfer			<b>biii</b>		
			<b>iv</b>	Total (i + ii + iii)			<b>biv</b>		
		<b>c</b>	Balance (2a – biv)			<b>2c</b>			
		<b>d</b>	Loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)			<b>2d</b>			
		<b>e</b>	Short-term capital gain on equity share or equity oriented MF (STT paid) (2c + 2d)				<b>A2e</b>		
	<b>3</b>	<b>For NON-RESIDENT, not being an FII- from sale of shares or debentures of an Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)</b>							
		<b>a</b>	STCG on transactions on which securities transaction tax (STT) is paid				<b>A3a</b>		
		<b>b</b>	STCG on transactions on which securities transaction tax (STT) is not paid				<b>A3b</b>		
	<b>4</b>	<b>For NON-RESIDENT- from sale of securities (other than those at A2) by an FII as per section 115AD</b>							
		<b>a</b>	<b>i</b>	In case securities sold include shares of a company other than quoted shares, enter the following details					

		a	Full value of consideration received/receivable in respect of unquoted shares				ia				
		b	Fair market value of unquoted shares determined in the prescribed manner				ib				
		c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)				ic				
		ii	Full value of consideration in respect of securities other than unquoted shares				aii				
		iii	Total (ic + ii)				aiii				
		b	Deductions under section 48								
		i	Cost of acquisition without indexation				bi				
		ii	Cost of improvement without indexation				bii				
		iii	Expenditure wholly and exclusively in connection with transfer				biii				
		iv	Total (i + ii + iii)				biv				
		c	Balance (4aiii – biv)				4c				
		d	Loss to be disallowed u/s 94(7) or 94(8)- for example if security bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such security to be ignored (Enter positive value only)				4d				
		e	Short-term capital gain on sale of securities by an FII (other than those at A2) (4c +4d)					A4e			
<b>5 From sale of assets other than at A1 or A2 or A3 or A4 above</b>											
		a	In case assets sold include shares of a company other than quoted shares, enter the following details								
			a	Full value of consideration received/receivable in respect of unquoted shares				ia			
			b	Fair market value of unquoted shares determined in the prescribed manner				ib			
			c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)				ic			
			ii	Full value of consideration in respect of assets other than unquoted shares				aii			
			iii	Total (ic + ii)				aiii			
		b	Deductions under section 48								
			i	Cost of acquisition without indexation				bi			
			ii	Cost of Improvement without indexation				bii			
			iii	Expenditure wholly and exclusively in connection with transfer				biii			
			iv	Total (i + ii + iii)				biv			
		c	Balance (5aiii – biv)				5c				
		d	In case of asset (security/unit) loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)				5d				
		e	STCG on assets other than at A1 or A2 or A3 or A4 above (5c + 5d)					A5e			
<b>6 Amount deemed to be short term capital gains</b>											
a Whether any amount of unutilized capital gain on asset transferred during the previous years shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below											
	Sl.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired/constructed		Amount not used for new asset or remained unutilized in Capital gains account (X)					
				Year in which asset acquired/constructed	Amount utilised out of Capital Gains account						
	i	2017-18	54B								
b Amount deemed to be short term capital gains, other than at 'a'											
Total amount deemed to be short term capital gains (aXi + b)								A6			
<b>7 Pass Through Income/ Loss in the nature of Short Term Capital Gain, (Fill up schedule PTI) (A7a + A7b + A7c)</b>											
	A	Pass Through Income/ Loss in the nature of Short Term Capital Gain, chargeable @ 15%				A7a					
	b	Pass Through Income/ Loss in the nature of Short Term Capital Gain, chargeable @ 30%				A7b					
	c	Pass Through Income/ Loss in the nature of Short Term Capital Gain, chargeable at applicable rates				A7c					
<b>8 Amount of STCG included in A1 – A7 but not chargeable to tax or chargeable at special rates in India as per DTAA</b>											
	Sl. No.	Amount of income	Item No. A1 to A7 above in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate /lower of (6) or (9)]	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
	I										
	II										
	a	Total amount of STCG not chargeable to tax in India as per DTAA								A8a	
	b	Total amount of STCG chargeable to tax at special rates in India as per DTAA								A8b	

	9	Total Short-term Capital Gain (A1e+ A2e+ A3a+ A3b+ A4e+ A5e+A6 + A7 - A8a)						A9		
Long-term Capital Gains	<b>B Long-term capital gain (LTCG) (Sub-items, 5, 6, 7 &amp; 8 are not applicable for residents)</b>									
	<b>1 From sale of land or building or both (fill up details separately for each property)</b>									
		a	i	Full value of consideration received/receivable			ai			
			ii	Value of property as per stamp valuation authority			aii			
			iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (aii)]			aiii			
		<b>b Deductions under section 48</b>								
			i	Cost of acquisition with indexation			bi			
			ii	Cost of Improvement with indexation			bii			
			iii	Expenditure wholly and exclusively in connection with transfer			biii			
			iv	Total (bi + bii + biii)			Biv			
		<b>c Balance (aiii – biv)</b>						1c		
		<b>d Deduction under section 54/54B/54EC/54F/54GB (Specify details in item D below)</b>						1d		
		<b>e Long-term Capital Gains on Immovable property (1c - 1d)</b>							B1e	
		<b>F In case of transfer of immovable property, please furnish the following details (see note)</b>								
			S.No.	Name of buyer(s)	PAN/ Aadhaar No. of buyer(s)	Percentage share	Amount	Address of property	Pin code	
		<b>NOTE ►</b> Furnishing of PAN/ Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents. In case of more than one buyer, please indicate the respective percentage share and amount.								
		<b>2 From sale of bonds or debenture (other than capital indexed bonds issued by Government)</b>								
		a	Full value of consideration					2a		
		<b>b Deductions under section 48</b>								
			i	Cost of acquisition without indexation			bi			
			ii	Cost of improvement without indexation			bii			
			iii	Expenditure wholly and exclusively in connection with transfer			biii			
			iv	Total (bi + bii +biii)			biv			
		<b>c Balance (2a – biv)</b>						2c		
		<b>d Deduction under sections 54F (Specify details in item D below)</b>						2d		
		<b>e LTCG on bonds or debenture (2c – 2d)</b>							B2e	
	<b>3 From sale of, (i) listed securities (other than a unit) or zero coupon bonds where proviso under section 112(1) is applicable (ii) GDR of an Indian company referred in sec. 115ACA</b>									
	a	Full value of consideration					3a			
	<b>b Deductions under section 48</b>									
		i	Cost of acquisition without indexation			bi				
		ii	Cost of improvement without indexation			bii				
		iii	Expenditure wholly and exclusively in connection with transfer			biii				
		iv	Total (bi + bii +biii)			biv				
	<b>c Balance (3a – biv)</b>						3c			
	<b>d Deduction under sections 54F (Specify details in item D below)</b>						3d			
	<b>e Long-term Capital Gains on assets at B3 above (3c – 3d)</b>							B3e		
	<b>4 From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A</b>									
	a	LTCG u/s 112A (column 14 of Schedule 112A)					4a			
	<b>b Deduction under sections 54F (Specify details in item D below)</b>						4b			
	<b>c Long-term Capital Gains on sale of capital assets at B4 above (4a – 4b)</b>							B4c		
	<b>5 For NON-RESIDENTS- from sale of shares or debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)</b>									
	a	LTCG computed without indexation benefit					5a			
	<b>b Deduction under sections 54F (Specify details in item D below)</b>						5b			
	<b>c LTCG on share or debenture (5a-5b)</b>							B5c		
	<b>6 For NON-RESIDENTS- from sale of, (i) unlisted securities as per sec. 112(1)(c), (ii) bonds or GDR as referred in sec. 115AC, (iii) securities by FII as referred to in sec. 115AD (other than securities referred to in section 112A for which column B7 is to be filled up)</b>									
	a	i In case securities sold include shares of a company other than quoted shares, enter the following details								
		a	Full value of consideration received/receivable in respect of unquoted shares			ia				
		b	Fair market value of unquoted shares determined in the prescribed manner			ib				
		c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a			ic				
		ii	Full value of consideration in respect of securities other than unquoted shares			aii				
		iii	Total (ic + ii)			aiii				

	b	Deductions under section 48			
		i	Cost of acquisition without indexation	bi	
		ii	Cost of improvement without indexation	bii	
		iii	Expenditure wholly and exclusively in connection with transfer	biii	
		iv	Total (bi + bii + biii)	biv	
	c	Balance (6aiii – biv)		6c	
	d	Deduction under sections 54F (Specify details in item D below)		6d	
	e	Long-term Capital Gains on assets at 6 above in case of NON-RESIDENT (6c - 6d)			B6e
7	For NON-RESIDENTS - From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A				
	a	LTCG u/s 112A (column 14 of Schedule 115AD(1)(b)(iii))		7a	
	b	Deduction under section 54F (Specify details in item D below)		7b	
	c	Long-term Capital Gains on sale of capital assets at B7 above (7a – 7b)			B7c
8	From sale of foreign exchange asset by NON-RESIDENT INDIAN (If opted under chapter XII-A)				
	a	LTCG on sale of specified asset (computed without indexation)		8a	
	b	Less deduction under section 115F (Specify details in item D below)		8b	
	c	Balance LTCG on sale of specified asset (8a – 8b)			B8c
	d	LTCG on sale of asset, other than specified asset (computed without indexation)		8d	
	e	Less deduction under section 115F (Specify details in item D below)		8e	
	f	Balance LTCG on sale of asset, other than specified asset (8d- 8e)			B8f
9	From sale of assets where B1 to B8 above are not applicable				

	a	i	In case assets sold include shares of a company other than quoted shares, enter the following details								
			a	Full value of consideration received/receivable in respect of unquoted shares	ia						
			b	Fair market value of unquoted shares determined in the prescribed manner	ib						
			c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic						
		ii	Full value of consideration in respect of assets other than unquoted shares		aii						
		iii	Total (ic + ii)		aiii						
	b	Deductions under section 48									
		i	Cost of acquisition with indexation	bi							
		ii	Cost of improvement with indexation	bii							
		iii	Expenditure wholly and exclusively in connection with transfer	biii							
		iv	Total (bi + bii + biii)	biv							
		c	Balance (9aiii – biv)		9c						
	d	Deduction under sections 54F (Specify details in item D below)		9d							
	E	Long-term Capital Gains on assets at B9 above ( 9c – 9d)									
10	Amount deemed to be long-term capital gains										
	a	Whether any amount of unutilized capital gain on asset transferred during the previous year shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? Yes ; No ; Not applicable. (If yes, then provide the details below)									
	Sl.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired/constructed Year in which asset acquired/ constructed	Amount not used for new asset or remained unutilized in Capital gains Amount utilised out of Capital Gains account						
	i	2017-18	54/54F/ 54GB								
	ii	2018-19	54B								
	b	Amount deemed to be long-term capital gains, other than at 'a'									
	Total amount deemed to be long-term capital gains (aXi + aXii + b)										
11	Pass Through Income/ Loss in the nature of Long Term Capital Gain,(Fill up schedule PTI) (B11a1+ B11a2 + B11b)					B11					
	a1	Pass Through Income/ Loss in the nature of Long Term Capital Gain, chargeable @ 10% u/s 112A			B11 a1						
	a2	Pass Through Income/ Loss in the nature of Long Term Capital Gain, chargeable @ 10% under sections other than u/s 112A			B11 a2						
	B	Pass Through Income/ Loss in the nature of Long Term Capital Gain, chargeable @ 20%			B11b						
12	Amount of LTCG included in B1- B11 but not chargeable to tax or chargeable at special rates in India as per DTAA										
	Sl. No.	Amount of income	Item No. B1 to B11 above in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate [lower of (6) or (9)]	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	

I											
II											
a	Total amount of LTCG not chargeable to tax as per DTAA										B12a
b	Total amount of LTCG chargeable to tax at special rates as per DTAA										B12b
13	Total long term capital gain chargeable under I.T. Act (B1e+B2e+B3e+B4c+B5c+B6e+B7c+B8c+B8f+B9e+B10 + B11 - B12a)										B13
C	Income chargeable under the head "Capital Gains" (A9 + B13) (take B13 as nil, if loss)										C
D	Information about deduction claimed against Capital Gains										
I	In case of deduction u/s 54/54B/54EC/54F/54GB/115F give following details										
a	Deduction claimed u/s 54										
i	Date of transfer of original asset	Ai	dd/mm/yyyy								
ii	Cost of new residential house	aii									
iii	Date of purchase/construction of new residential house	aiii	dd/mm/yyyy								
iv	Amount deposited in Capital Gains Accounts Scheme before due date	aiv									
v	Amount of deduction claimed	Av									
b	Deduction claimed u/s 54B										
i	Date of transfer of original asset	Bi	dd/mm/yyyy								
ii	Cost of new agricultural land	bii									
iii	Date of purchase of new agricultural land	biii	dd/mm/yyyy								
iv	Amount deposited in Capital Gains Accounts Scheme before due date	biv									
v	Amount of deduction claimed	Bv									
c	Deduction claimed u/s 54EC										
i	Date of transfer of original asset	Ci	dd/mm/yyyy								
ii	Amount invested in specified/notified bonds (not exceeding fifty lakh rupees)	Cii									
iii	Date of investment	Ciii	dd/mm/yyyy								
iv	Amount of deduction claimed	civ									
d	Deduction claimed u/s 54F										
i	Date of transfer of original asset	di	dd/mm/yyyy								
ii	Cost of new residential house	dii									
iii	Date of purchase/construction of new residential house	diii	dd/mm/yyyy								
iv	Amount deposited in Capital Gains Accounts Scheme before due date	div									
v	Amount of deduction claimed	dv									
e	Deduction claimed u/s 54GB										
i	Date of transfer of original residential property	ei	dd/mm/yyyy								
ii	PAN of the eligible company	eii									
iii	Amount utilised for subscription of equity shares of eligible company	eiii									
iv	Date of subscription of shares	eiv	dd/mm/yyyy								
v	Cost of new plant and machinery purchased by the eligible company	ev									
vi	Date of purchase of plant and machinery	evi	dd/mm/yyyy								
vii	Amount deposited in Capital Gains Accounts Scheme before due date	evii									
viii	Amount of deduction claimed	eviii									
f	Deduction claimed u/s 115F (for Non-Resident Indians)										
i	Date of transfer of original foreign exchange asset	fi	dd/mm/yyyy								
ii	Amount invested in new specified asset or savings certificate	fii									
iii	Date of investment	fiii	dd/mm/yyyy								
iv	Amount of deduction claimed	fiiv									
g	Total deduction claimed (1a + 1b + 1c + 1d + 1e + 1f)										1g
E	Set-off of current year capital losses with current year capital gains (excluding amounts included in A8a & B12a which is not chargeable under DTAA)										
Sl.	Type of Capital Gain	Capital Gain of current year (Fill this column only if computed figure is positive)	Short term capital loss				Long term capital loss				Current year's capital gains remaining after set off (9=1-2-3-4-5-6-7-8)
			15%	30%	applicable rate	DTAA rates	10%	20%	DTAA rates		
		1	2	3	4	5	6	7	8	9	

i	Capital Loss to be set off (Fill this row only if computed figure is negative)										
	ii	15%	$(A2e^* + A3a^* + A7a^*)$								
	iii	Short term capital gain	30%	$A4e^* + A7b^*$							
	iv	applicable rate		$(A1e^* + A3b^* + A5e^* + A6^* + A7c^*)$							
	v	DTAA rates		$A8b$							
	vi	Long term capital gain	10%	$(B3e^* + B4c^* + B6e^* + B7c^* + B8c^* + B11a1^* + B11a2^*)$							
	vii		20%	$(B1e^* + B2e^* + B5c^* + B8f^* + B9e^* + B10^* + B11b^*)$							
	viii	DTAA rates		$B12b$							
	ix	Total loss set off (ii + iii + iv + v + vi + vii + viii)									
	x	Loss remaining after set off (i - ix)									

The figures of STCG in this table (A1e\* etc.) are the amounts of STCG computed in respective column (A1-A6) as reduced by the amount of STCG not chargeable to tax or chargeable at special rates as per DTAA, which is included therein, if any.

The figures of LTCG in this table (B1e\* etc.) are the amounts of LTCG computed in respective column (B1-B10) as reduced by the amount of LTCG not chargeable to tax or chargeable at special rates as per DTAA, which is included therein, if any.

**F Information about accrual/receipt of capital gain**

Type of Capital gain / Date	Upto 15/6 (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% <i>Enter value from item 3iii of schedule BFLA, if any.</i>					
2 Short-term capital gains taxable at the rate of 30% <i>Enter value from item 3iv of schedule BFLA, if any.</i>					
3 Short-term capital gains taxable at applicable rates <i>Enter value from item 3v of schedule BFLA, if any.</i>					
4 Short-term capital gains taxable at DTAA rates <i>Enter value from item 3vi of schedule BFLA, if any.</i>					
5 Long- term capital gains taxable at the rate of 10% <i>Enter value from item 3vii of schedule BFLA, if any.</i>					
6 Long- term capital gains taxable at the rate of 20% <i>Enter value from item 3viii of schedule BFLA, if any.</i>					
7 Long- term capital gains taxable at the rate DTAA rates <i>Enter value from item 3ix of schedule BFLA, if any.</i>					

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



<b>Schedule 112A From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A</b>														
Sl. No.	Share/ Unit Acquired	ISIN Code	Name of the Share/ Unit	No. of Shares/ Units	Sale-price per Share/ Unit	Full Value of Consideration -If shares are acquired on or before 31.01.2018 (Total Sale Value) (4*5) - If shares are Acquired after 31st January, 2018 - Please enter Full Value of Consideration	Cost of acquisition without indexation Higher of 8 and 9	Cost of acquisition	If the long term capital asset was acquired before 01.02.2018, - Lower of 6 and 11	Fair Market Value per share/unit as on 31st January, 2018	Total Fair Market Value of capital asset as per section 55(2)(ac)-(4*10)	Expenditure wholly and exclusively in connection with transfer	Total deductions (7+12)	Balance (6-13) of LTCG Schedule of ITR2
(Col 1)	(Col 1a)	(Col 2)	(Col 3)	(Col 4)	(Col 5)	(Col 6)	(Col 7)	(Col 8)	(Col 9)	(Col 10)	(Col 11)	(Col 12)	(Col 13)	(Col 14)
1														
2														
3														
4														
Add Rows														
<b>Total</b>														



**Schedule OS Income from Other Sources**

OTHER SOURCES	<b>1</b>	<b>Gross income chargeable to tax at normal applicable rates (1a+ 1b+ 1c+ 1d + 1e)</b>			<b>1</b>		
	<b>a</b>	<b>Dividends, Gross</b>			<b>1a</b>		
	<b>b</b>	<b>Interest, Gross (bi + bii + biii + biv+ bv)</b>			<b>1b</b>		
		<b>i</b>	<b>From Savings Bank</b>	<b>bi</b>			
		<b>ii</b>	<b>From Deposits (Bank/ Post Office/ Co-</b>	<b>bii</b>			
		<b>iii</b>	<b>From Income-tax Refund</b>	<b>biii</b>			
		<b>iv</b>	<b>In the nature of Pass through income/ loss</b>	<b>biv</b>			
		<b>v</b>	<b>Others</b>	<b>bv</b>			
		<b>c</b>	<b>Rental income from machinery, plants, buildings, etc., Gross</b>			<b>1c</b>	
		<b>d</b>	<b>Income of the nature referred to in section 56(2)(x) which is chargeable to tax (di + dii + diii + div + dv)</b>			<b>1d</b>	
			<b>i</b>	<b>Aggregate value of sum of money received without consideration</b>	<b>di</b>		
			<b>ii</b>	<b>In case immovable property is received without consideration, stamp duty value of property</b>	<b>dii</b>		
			<b>iii</b>	<b>In case immovable property is received for inadequate consideration stamp duty value of property in excess of such consideration</b>	<b>diiii</b>		
			<b>iv</b>	<b>In case any other property is received without consideration, fair market value of property</b>	<b>div</b>		
			<b>v</b>	<b>In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration</b>	<b>dv</b>		
		<b>e</b>	<b>Any other income (please specify nature)</b>			<b>1e</b>	
		<b>Sl. No.</b>	<b>Nature</b>				<b>Amount</b>
		<b>1</b>	<b>Family Pension</b>				
		<b>2</b>					
		<b>Rows can be added as required</b>					
	<b>2</b>	<b>Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e +2f elements related to Sl. No.1)</b>			<b>2</b>		
	<b>a</b>	<b>Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB</b>			<b>2a</b>		
	<b>b</b>	<b>Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)</b>			<b>2b</b>		
		<b>i</b>	<b>Cash credits u/s 68</b>	<b>bi</b>			
		<b>ii</b>	<b>Unexplained investments u/s 69</b>	<b>bii</b>			
		<b>iii</b>	<b>Unexplained money etc. u/s 69A</b>	<b>biii</b>			
		<b>iv</b>	<b>Undisclosed investments etc. u/s 69B</b>	<b>biv</b>			
		<b>v</b>	<b>Unexplained expenditure etc. u/s 69C</b>	<b>bv</b>			
		<b>vi</b>	<b>Amount borrowed or repaid on hundi u/s 69D</b>	<b>bvi</b>			
	<b>c</b>	<b>Accumulated balance of recognised provident fund taxable u/s 111</b>			<b>2c</b>		
		<b>S.No.</b>	<b>Assessment Year</b>	<b>Income benefit</b>	<b>Tax benefit</b>		
		<b>(i)</b>	<b>(ii)</b>	<b>(iii)</b>	<b>(iv)</b>		
	<b>d</b>	<b>Any other income chargeable at special rate (total of di to dxviii)</b>			<b>2d</b>		
		<b>i</b>	<b>Dividends received by non-resident (not being company) or foreign company chargeable u/s 115A(1)(a)(i)</b>	<b>di</b>			
		<b>ii</b>	<b>Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii)</b>	<b>dii</b>			
		<b>iii</b>	<b>Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia)</b>	<b>diiii</b>			
		<b>iv</b>	<b>Interest referred to in section 194LC(1) - chargeable u/s 115A(1)(a)(iiaa) @ 5%</b>	<b>div</b>			
		<b>v</b>	<b>Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab)</b>	<b>dv</b>			
		<b>vi</b>	<b>Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)</b>	<b>dvi</b>			
		<b>vii</b>	<b>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)</b>	<b>dvii</b>			
		<b>viii</b>	<b>Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b)(A) &amp; 115A(1)(b)(B)</b>	<b>dviii</b>			

	ix	Income by way of interest or dividends from bonds or GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC		dxix						
	x	Income by way of dividends from GDRs purchased in foreign currency by residents - chargeable u/s 115ACA		dx						
	xi	Income (other than dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)		dxii						
	xii	Income by way of interest received by an FII on bonds or Government securities referred to in section 194LD - chargeable as per proviso to section 115AD(1)(i)		dxiii						
	xiii	Tax on non-residents sportsmen or sports associations chargeable u/s 115BBA		dxiv						
	xiv	Anonymous Donations in certain cases chargeable u/s 115BBC		dxv						
	xv	Interest referred to in Proviso to section 194LC(1) - chargeable u/s 115A(1)(a)(iiaa) @ 4%		dxvi						
	xvi	Income by way of royalty from patent developed and registered in India - chargeable u/s 115BBF		dxvii						
	xvii	Income by way of transfer of carbon credits chargeable u/s 115BBG		dxviii						
	xviii	Investment Income of a Non-Resident Indian chargeable u/s 115E		dxix						
	xix	Distributed income being Dividend referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiaa)								
e	Pass through income in the nature of income from other sources chargeable at special rates (drop down to be provided)									2e
f	Amount included in 1 and 2 above, which is chargeable at special rates in India as per DTAA (total of column (2) of table below)									2f
	Sl. No.	Amount of income	Item No.1 & 2 in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate [lower of (6) or (9)]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	I									
	II									
3	Deductions under section 57 (other than those relating to income chargeable at special rates under 2a, 2b & 2d)									
	ai	Expenses / Deductions (in case other than family pension)					3ai			
	a ii	Interest expenditure u/s 57(1) (available only if income offered in 1A)					3a ii			
	a iii	Deduction u/s. 57(iia) (in case of family pension only)					3a iii			
	B	Depreciation (available only if income offered in 1c of Schedule OS)					3b			
	c	Total					3c			
4	Amounts not deductible u/s 58									
5	Profits chargeable to tax u/s 59									
6	Net Income from other sources chargeable at normal applicable rates (1(after reducing income related to DTAA portion) - 3 + 4 + 5) (If negative take the figure to 3i of schedule CYLA)									
7	Income from other sources (other than from owning race horses) (2 + 6) (enter 6 as nil, if negative)									
8	Income from the activity of owning and maintaining race horses									
	a	Receipts					8a			
	b	Deductions under section 57 in relation to receipts at 8a only					8b			
	c	Amounts not deductible u/s 58					8c			
	d	Profits chargeable to tax u/s 59					8d			
	e	Balance (8a - 8b + 8c + 8d) (if negative take the figure to 6xii of Schedule CFL)								8e
9	Income under the head "Income from Other Sources" (7 + 8e) (take 8e as nil if negative)									
10	Information about accrual/receipt of income from Other Sources									
	S.No.	Other Source Income	Upto 15/6	From 16/6 to 15/9	From 16/9 to 15/12	From 16/12 to 15/3	From 16/3 to 31/3			
			(i)	(ii)	(iii)	(iv)	(v)			
	1	Dividend Income								

	2	Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix)					
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**NOTE** ▶ Please include the income of the specified persons (spouse, minor child etc.) referred to in Schedule SPI while computing the income under this head.

**Schedule CYLA** Details of Income after Set off of Current Year Losses

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

**Schedule BFLA** Details of Income after Set off of Brought Forward Losses of earlier years

Sl. No.	Head/ Source of Income	Income after set off, if any, of current year's losses as per 4 of Schedule CYLA)	Brought forward loss set off	Current year's income remaining after set off
		1	2	3
i	Salaries	(4ii of schedule CYLA)		
ii	House property	(4iii of schedule CYLA)	(B/f house property loss)	
iii	Short-term capital gain taxable @ 15%	(4iv of schedule CYLA)	(B/f short-term capital loss)	
iv	Short-term capital gain taxable @ 30%	(4v of schedule CYLA)	(B/f short-term capital loss)	
v	Short-term capital gain taxable at applicable rates	(4vi of schedule CYLA)	(B/f short-term capital loss)	
vi	Short-term capital gain taxable at special rates in India as per DTAA	(4vii of schedule CYLA)	(B/f short-term capital loss)	
vii	Long-term capital gain taxable @ 10%	(4viii of schedule CYLA)	(B/f short-term or long-term capital loss)	
viii	Long term capital gain taxable @ 20%	(4ix of schedule CYLA)	(B/f short-term or long-term capital loss)	
ix	Long term capital gains taxable at special rates in India as per DTAA	(4x of schedule CYLA)	(B/f short-term or long-term capital loss)	
X	Net income from other sources chargeable at normal applicable rates	(4xi of schedule CYLA)		
Xi	Profit from owning and maintaining race horses	(4xii of schedule CYLA)	(B/f loss from horse races)	
Xii	Total of brought forward loss set off (2ii + 2iii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2xi)			
Xiii	Current year's income remaining after set off Total of (3i + 3ii + 3iii + 3iv + 3v + 3vi + 3vii + 3viii + 3ix + 3xi)			

Schedule CFL		Details of Losses to be carried forward to future years					
CARRY FORWARD OF LOSS	Assessment Year	Date of Filing (DD/MM/YYYY)	House property loss	Short-term capital loss	Long-term Capital loss	Loss from owning and maintaining race horses	
	1	2	3	4	5	6	
	i	2013-14					
	ii	2014-15					
	iii	2015-16					
	iv	2016-17					
	v	2017-18					
	vi	2018-19					
	vii	2019-20					
	viii	2020-21					
	ix	Total of earlier year losses					
	x	Adjustment of above losses in Schedule BFLA		(2ii of Schedule BFLA)			(2ix of Schedule BFLA)
	xi	2021-22 (Current year losses)		(2xii of Schedule CYLA)	(2x+3x+4x+5x) of item E of Schedule CG	(6x+7x+8x) of item E of Schedule CG	(8e of Schedule OS, if -ve)
xii	Total loss carried forward to future years						

Schedule VI-A		Deductions under Chapter VI-A				
Please note that the deduction in respect of the investment/ deposit/ payments for the period 01-04-2020 to 31-07-2020 cannot be claimed again, if already claimed in the AY 20-21						
TOTAL DEDUCTIONS	1	Part B- Deduction in respect of certain payments				
	a	80C		b	80CCC	
	c	80CCD(1)		d	80CCD(1B)	
	e	80CCD(2)		f	80D	
	g	80DD		h	80DDB	
	i	80E		j	80EE	
	k	80EEA		l	80EEB	
	m	80G		n	80GG	
	o	80GGA		p	80GGC	
	2	Part C, CA and D- Deduction in respect of certain incomes/other deduction				
	q	80QQB		r	80RRB	
	s	80TTA		t	80TTB	
	u	80U				
	v	Total deductions under Chapter VI-A (Total of a to u)				

Schedule 80G		Details of donations entitled for deduction under section 80G				
DETAILS OF DONATIONS	A	Donations entitled for 100% deduction without qualifying limit				
		Name and address of Donee	PAN of Donee	Amount of donation		Eligible Amount of donation
				Donation in cash	Donation in other mode	Total Donation
	i					
	ii					
	iii	Total				
	B	Donations entitled for 50% deduction without qualifying limit				
		Name and address of Donee	PAN of Donee	Amount of donation		Eligible Amount of donation
				Donation in cash	Donation in other mode	Total Donation
	i					
	ii					
	iii	Total				
	C	Donations entitled for 100% deduction subject to qualifying limit				
		Name and address of Donee	PAN of Donee	Amount of donation		Eligible Amount of donation

			Donation in cash	Donation in other mode	Total Donation		
	i						
	ii						
	iii	Total					
<b>D</b>	<b>Donations entitled for 50% deduction subject to qualifying limit</b>						
	Name and address of Donee		PAN of Donee		Amount of donation		Eligible Amount of donation
					Donation in cash	Donation in other mode	
	i						
	ii						
	iii	Total					
<b>E</b>	<b>Total donations (Aiii + Biii + Ciii + Diii)</b>						

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

Schedule AMT		Computation of Alternate Minimum Tax payable under section 115JC			
1	Total Income as per item 12 of PART-B-TI				1
2	Adjustment as per section 115JC(2)				
	a	Deduction claimed under any section included in Chapter VI-A under the heading "C.—Deductions in respect of certain incomes"	2a		
3	Adjusted Total Income under section 115JC(1) (1+2a)				3
4	Tax payable under section 115JC [18.5% of (3)] (if 3 is greater than Rs. 20 lakhs)				4

Schedule AMTC		Computation of tax credit under section 115JD				
1	Tax under section 115JC in assessment year 2021-22 (1d of Part-B-TTI)					1
2	Tax under other provisions of the Act in assessment year 2021-22 (7 of Part-B-TTI)					2
3	Amount of tax against which credit is available [enter (2 – 1) if 2 is greater than 1, otherwise enter 0]					3
4	Utilisation of AMT credit Available (Sum of AMT credit utilized during the current year is subject to maximum of amount mentioned in 3 above and cannot exceed the sum of AMT Credit Brought Forward)					
S. No.	Assessment Year (A)	AMT Credit			AMT Credit Utilised during the Current Assessment Year (C)	Balance AMT Credit Carried Forward (D)= (B3) –(C)
		Gross (B1)	Set-off in earlier assessment years (B2)	Balance brought forward to the current assessment year (B3) = (B1) – (B2)		
i	2013-14					
ii	2014-15					
iii	2015-16					
iv	2016-17					
v	2017-18					
vi	2018-19					
vii	2019-20					
viii	2020-21					
ix	Current AY (enter 1-2, if 1>2 else enter 0)					
x	Total					
5	Amount of tax credit under section 115JD utilised during the year [total of item No. 4 (C)]					5
6	Amount of AMT liability available for credit in subsequent assessment years [total of 4 (D)]					6

**Schedule SPI** Income of specified persons (spouse, minor child etc.) includable in income of the assessee as per section 64

Sl No	Name of person	PAN/ Aadhaar No. of person (optional)	Relationship	Amount (Rs)	Head of Income in which included
1					
2					
3					

**Schedule SI**

Sl No	Section	<input checked="" type="checkbox"/>	Special rate (%)	Income (i)	Tax thereon (ii)
1	111- Accumulated balance of recognised provident for prior years	<input type="checkbox"/>		(2ciii of Schedule OS)	(2civ of Schedule OS)
2	111A or section 115AD(1)(b)(ii)- Proviso (STCG on shares units on which STT paid)	<input type="checkbox"/>	15	(3iii of Schedule BFLA)	
3	115AD (STCG for FIIs on securities where STT not paid)	<input type="checkbox"/>	30	(3iv of Schedule BFLA)	
4	112 proviso (LTCG on listed securities/ units without indexation)	<input type="checkbox"/>	10	(part of 3vii of Schedule BFLA)	
5	112(1)(c)(iii) (LTCG for non-resident on unlisted securities)	<input type="checkbox"/>	10	(part of 3vii of Schedule BFLA)	
6	115AC (LTCG for non-resident on bonds/GDR)	<input type="checkbox"/>	10	(part of 3vii of Schedule BFLA)	
7	115ACA (LTCG for an employee of specified company on GDR)	<input type="checkbox"/>	10	(part of 3vii of Schedule BFLA)	
8	115AD (LTCG for FIIs on securities)	<input type="checkbox"/>	10	(part of 3vii of Schedule BFLA)	
9	115E (LTCG for non-resident Indian on specified asset)	<input type="checkbox"/>	10	(part of 3vii of Schedule BFLA)	
10	112 (LTCG on others)	<input type="checkbox"/>	20	(3viii of Schedule BFLA)	
11	112A or section 115AD(1)(b)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid)	<input type="checkbox"/>	10	(part of 3vi of Schedule BFLA)	
12	STCG Chargeable at special rates in India as per DTAA			(part of 3vi of Schedule BFLA)	
13	LTCG Chargeable at special rates in India as per DTAA			(part of 3ix of schedule BFLA)	
14	115BB (Winnings from lotteries, puzzles, races, games etc.)	<input type="checkbox"/>	30	(part of 2a of Schedule OS)	
15	115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D)	<input type="checkbox"/>	60	(2b of Schedule OS)	
16	115BBF (Tax on income from patent)	<input type="checkbox"/>	10	(part of 2d of Schedule OS)	
17	115BBG (Tax on income from transfer of carbon credits)	<input type="checkbox"/>	10	(part of 2d of Schedule OS)	
18	Any other income chargeable at special rate (Drop down to be provided in e-filing utility)	<input type="checkbox"/>		(part of 2d of Schedule OS)	
19	Other source of income chargeable at special rates in India as per DTAA	<input type="checkbox"/>		(part of 2f of Schedule OS)	
20	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15%	<input type="checkbox"/>	15	(part of 3iv of Schedule BFLA)	
21	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30%	<input type="checkbox"/>	30	(part of 3v of Schedule BFLA)	
22	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% u/s 112A	<input type="checkbox"/>	10	(part of 3vii of Schedule BFLA)	
23	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%- under sections other than u/s 112A	<input type="checkbox"/>	10	(part of 3vii of Schedule BFLA)	
24	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20%	<input type="checkbox"/>	20	(part of 3viii of Schedule BFLA)	
25	Pass through income in the nature of income from other source chargeable at special rates (Drop down to be provided in e-filing utility)	<input type="checkbox"/>		(2e of Schedule OS)	
			<b>Total</b>		

SPECIAL RATE

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

EXEMPT INCOME	Sl No	Description	Sl No	Amount
	1	Interest income	1	
	2	i Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules)	i	
		ii Expenditure incurred on agriculture	ii	
		iii Unabsorbed agricultural loss of previous eight assessment years	iii	
		iv Net Agricultural income for the year (i – ii – iii) (enter nil if loss)		2

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

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

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

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

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

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

Schedule TR		Summary of tax relief claimed for taxes paid outside India (available only in case of resident)			
1	Summary of Tax relief claimed				
	Country Code	Taxpayer Identification Number	Total taxes paid outside India (total of (c) of Schedule FSI in respect of each country)	Total tax relief available (total of (e) of Schedule FSI in respect of each country)	Tax Relief Claimed under section (specify 90, 90A or 91)
	(a)	(b)	(c)	(d)	(e)
	Total				
2	Total Tax relief available in respect of country where DTAA is applicable (section 90/90A) (Part of total of 1(d))				2
3	Total Tax relief available in respect of country where DTAA is not applicable (section 91) (Part of total of 1(d))				3
4	Whether any tax paid outside India, on which tax relief was allowed in India, has been refunded/credited by the foreign tax authority during the year? If yes, provide the details below				4
	a	Amount of tax refunded		b	Assessment year in which tax relief allowed in India

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

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

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

(i)												
(ii)												
<b>F Details of trusts, created under the laws of a country outside India, in which you are a trustee, beneficiary or settlor</b>												
Sl No	Country Name and code	ZIP Code	Name and address of the trust	Name and address of trustees	Name and address of Settlor	Name and address of Beneficiaries	Date since position held	Whether income derived is taxable in your hands?	If (8) is yes, Income derived from the trust	If (8) is yes, Income offered in this return		
										Amount	Schedule where offered	Item number of schedule
(1)	(2)	(2a)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(i)												
(ii)												
<b>G Details of any other income derived from any source outside India which is not included in,- (i) items A to F above and, (ii) income under the head business or profession</b>												
Sl No	Country Name and code	ZIP Code	Name and address of the person from whom derived	Income derived	Nature of income	Whether taxable in your hands?	If (6) is yes, Income offered in this return					
							Amount	Schedule where offered	Item number of schedule			
(1)	(2)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)			
(i)												
(ii)												

**NOTE** ▶ Please refer to instructions for filling out this schedule. In case of an individual, not being an Indian citizen, who is in India on a business, employment or student visa, an asset acquired during any previous year in which he was non-resident is not mandatory to be reported in this schedule if no income is derived from that asset during the current previous year.

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

Name of the spouse					
PAN/ Aadhaar No. of the spouse					
	Heads of Income	Receipts under the head	Amount apportioned in the hands of the spouse	Amount of TDS deducted on income at (ii)	TDS apportioned in the hands of spouse
	(i)	(ii)	(iii)	(iv)	(v)
1	House Property				
2	Capital gains				
3	Other sources				
4	Total				

**Schedule AL Assets and Liabilities at the end of the year (applicable in a case where total income exceeds Rs.50 lakh)**

<b>DETAILS OF ASSETS AND LIABILITIES</b>	<b>A Details of immovable assets</b>				
	Sl. No.	Description	Address	Pin code	Amount (cost) in Rs.
	(1)	(2)	(3)	(4)	(5)
	(i)				
	(ii)				
	<b>B Details of movable assets</b>				
	Sl. No.	Description			Amount (cost) in Rs.
	(1)	(2)			(3)
	(i)	Jewellery, bullion etc.			
	(ii)	Archaeological collections, drawings, painting, sculpture or any work of art			
	(iii)	Vehicles, yachts, boats and aircrafts			
	(iv)	Financial assets			Amount (cost) in Rs.
	(a)	Bank (including all deposits)			
	(b)	Shares and securities			
	(c)	Insurance policies			
	(d)	Loans and advances given			
	(e)	Cash in hand			
	<b>C Liabilities in relation to Assets at (A + B)</b>				

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

**Part B – TI** Computation of total income

<b>TOTAL INCOME</b>	<b>1</b>	<b>Salaries</b> (6 of Schedule S)			<b>1</b>	
	<b>2</b>	<b>Income from house property</b> (4 of Schedule HP) (enter nil if loss)			<b>2</b>	
	<b>3</b>	<b>Capital gains</b>				
		<b>a</b>	<b>Short term</b>			
			<b>i</b>	<b>Short-term chargeable @ 15%</b> (9ii of item E of schedule CG)	<b>ai</b>	
			<b>ii</b>	<b>Short-term chargeable @ 30%</b> (9iii of item E of schedule CG)	<b>aii</b>	
			<b>iii</b>	<b>Short-term chargeable at applicable rate</b> (9iv of item E of schedule CG)	<b>aiii</b>	
			<b>iv</b>	<b>Short-term chargeable at special rates in India as per DTAA</b> (9v of item E of Schedule CG)	<b>aiv</b>	
			<b>v</b>	<b>Total Short-term</b> (ai + aii + aiii + aiv) (enter nil if loss)	<b>3av</b>	
		<b>b</b>	<b>Long-term</b>			
			<b>i</b>	<b>Long-term chargeable @ 10%</b> (9vi of item E of schedule CG)	<b>bi</b>	
			<b>ii</b>	<b>Long-term chargeable @ 20%</b> (9vii of item E of schedule CG)	<b>bii</b>	
			<b>iii</b>	<b>Long-term chargeable at special rates in India as per DTAA</b> (9viii of item E of schedule CG)	<b>biii</b>	
			<b>iv</b>	<b>Total Long-term</b> (bi + bii + biii) (enter nil if loss)	<b>3biv</b>	
		<b>c</b>	<b>Total capital gains</b> (3av + 3biv) (enter nil if loss)		<b>3c</b>	
	<b>4</b>	<b>Income from other sources</b>				
		<b>a</b>	<b>Net income from other sources chargeable to tax at normal applicable rates</b> (6 of Schedule OS) (enter nil if loss)		<b>4a</b>	
	<b>b</b>	<b>Income chargeable to tax at special rates</b> (2 of Schedule OS)		<b>4b</b>		
	<b>c</b>	<b>Income from the activity of owning and maintaining race horses</b> (8e of Schedule OS) (enter nil if loss)		<b>4c</b>		
	<b>d</b>	<b>Total</b> (4a + 4b + 4c) (enter nil if loss)		<b>4d</b>		
<b>5</b>	<b>Total of head wise income</b> (1+2+3c+4d)			<b>5</b>		
<b>6</b>	<b>Losses of current year set off against 5</b> (total of 2xiii and 3xiii of Schedule CYLA)			<b>6</b>		
<b>7</b>	<b>Balance after set off current year losses</b> (5-6) (total of column 4 of Schedule CYLA+ 2 of Schedule OS)			<b>7</b>		
<b>8</b>	<b>Brought forward losses set off against 7</b> (2xii of Schedule BFLA)			<b>8</b>		
<b>9</b>	<b>Gross Total income</b> (7-8) (3xiii of Schedule BFLA + 2 of Schedule OS)			<b>9</b>		
<b>10</b>	<b>Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 9</b>			<b>10</b>		
<b>11</b>	<b>Deductions under Chapter VI-A</b> [v of Schedule VIA and limited to (9-10)]			<b>11</b>		
<b>12</b>	<b>Total income</b> (9 - 11)			<b>12</b>		
<b>13</b>	<b>Income which is included in 12 and chargeable to tax at special rates</b> (total of column (i) of schedule SI)			<b>13</b>		
<b>14</b>	<b>Net agricultural income/ any other income for rate purpose</b> (3 of Schedule EI)			<b>14</b>		
<b>15</b>	<b>Aggregate income</b> (12-13+14) [applicable if (12-13) exceeds maximum amount not chargeable to tax]			<b>15</b>		
<b>16</b>	<b>Losses of current year to be carried forward</b> (total of row xi of Schedule CFL)			<b>16</b>		
<b>17</b>	<b>Deemed income under section 115JC</b> (3 of Schedule AMT)			<b>17</b>		

**Part B –TTI** Computation of tax liability on total income

<b>COMPUTATION OF TAX LIABILITY</b>	<b>1</b>	<b>a</b>	<b>Tax payable on deemed total income u/s 115JC</b> (4 of Schedule AMT)		<b>1a</b>	
		<b>b</b>	<b>Surcharge on (a)</b> (if applicable)		<b>1b</b>	
		<b>c</b>	<b>Health and Education Cess @ 4% on (1a + 1b) above</b>		<b>1c</b>	
		<b>d</b>	<b>Total tax payable on deemed total income</b> (1a + 1b + 1c)		<b>1d</b>	
	<b>2</b>	<b>Tax payable on total income</b>				
		<b>a</b>	<b>Tax at normal rates on 15 of Part B-TI</b>		<b>2a</b>	
		<b>b</b>	<b>Tax at special rates</b> (total of col. (ii) of Schedule SI)		<b>2b</b>	
		<b>c</b>	<b>Rebate on agricultural income</b> [applicable if (12-13) of Part B-TI exceeds maximum amount not chargeable to tax]		<b>2c</b>	
		<b>d</b>	<b>Tax Payable on Total Income</b> (2a + 2b - 2c)		<b>2d</b>	
	<b>3</b>	<b>Rebate under section 87A</b>			<b>3</b>	
	<b>4</b>	<b>Tax payable after rebate</b> (2d - 3)			<b>4</b>	
	<b>5</b>	<b>Surcharge</b>		<b>Surcharge computed before marginal relief</b>	<b>Surcharge after marginal relief</b>	
		<b>i</b>	<b>@ 25% of 15(ii) of Schedule SI</b>	<b>5i</b>	<b>ia</b>	
	<b>ii</b>	<b>@10% or 15%, as applicable of 2(ii), 3(ii), 8(ii), 11(ii), 21(ii), 23(ii) of Schedule SI</b>	<b>5ii</b>	<b>iaa</b>		

	iii	On [(4) – (16(ii), 2(ii), 3(ii), 8(ii), 11(ii), 21(ii), 23(ii) of Schedule SI)]			5iii					
	iv	Total ia + iia					5iv			
6	Health and Education Cess @ 4% on (4 + 5iv)							6		
7	Gross tax liability (4 + 5iv + 6)							7		
8	Gross tax payable (higher of 1d and 7)							8		
8a	Tax on income without including income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC ( Schedule Salary)							8a		
8b	Tax deferred - relatable to income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC							8b		
9	Credit u/s 115JD of tax paid in earlier years (applicable only if 7 is higher than 1d) (row 5 of Schedule AMTC)							9		
10	Tax payable after credit u/s 115JD (8a - 9)							10		
11	Tax relief									
	a	Section 89(Please ensure to submit Form 10E)			11a					
	b	Section 90/ 90A (2 of Schedule TR)			11b					
	c	Section 91 (3 of Schedule TR)			11c					
	d	Total (11a + 11b + 11c)					11d			
12	Net tax liability (10 - 11d) (enter zero if negative)							12		
13	Interest and fee payable									
	a	Interest for default in furnishing the return (section 234A)			13a					
	b	Interest for default in payment of advance tax (section 234B)			13b					
	c	Interest for deferment of advance tax (section 234C)			13c					
	d	Fee for default in furnishing return of income (section 234F)			13d					
	e	Total Interest and Fee Payable (13a+13b+13c+13d)					13e			
14	Aggregate liability (12 + 13e)							14		
TAXES PAID	15	Taxes Paid								
		a	Advance Tax (from column 5 of 20A)			15a				
		b	TDS (total of column 5 of 20B and column 9 of 20C)			15b				
		c	TCS (total of column 5 of 20D)			15c				
		d	Self-Assessment Tax (from column 5 of 20A)			15d				
	e	Total Taxes Paid (15a + 15b + 15c + 15d)					15e			
16	Amount payable (Enter if 14 is greater than 15e, else enter 0)							16		
17	Refund (If 15e is greater than 14) (Refund, if any, will be directly credited into the bank account)							17		
BANK ACCOUNT	18	Do you have a bank account in India (Non- Residents claiming refund with no bank account in India may select No)							Select Yes or	
		Sl.	IFS Code of the Bank in case of Bank Accounts held in India	Name of the Bank	Account Number	Indicate the account in which you prefer to get your refund credited, if any (tick accounts)				
		i								
	ii									
	<p>Note:</p> <p>1. Minimum one account should be selected for refund credit.</p> <p>2. In case of Refund, multiple accounts are selected for refund credit, then refund will be credited to one of the account decided by CPC after processing the return</p>									
	Rows can be added as required									
	ii.	b) Non- residents, who are claiming income-tax refund and not having bank account in India may, at their option, furnish the details of one foreign bank account:								
		Sl. No.	SWIFT Code	Name of the Bank	Country of Location	IBAN				
	Rows can be added as required									
	19	Do you at any time during the previous year,— (i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or (ii) have signing authority in any account located outside India; or (iii) have income from any source outside India? [applicable only in case of a resident] [Ensure Schedule FA is filled up if the answer is Yes ]						<input type="checkbox"/> Yes	<input type="checkbox"/> No	

ADVANCE/SELF ASSESSMENT TAX	SI No	BSR Code	Date of Deposit (DD/MM/YYYY)	Serial Number of Challan	Amount (Rs)	
	(1)	(2)	(3)	(4)	(5)	
	i					
	ii					
	iii					
iv						

**NOTE ►** Enter the totals of Advance tax and Self-Assessment tax in SI No. 15a & 15d of Part B-TTI

TDS ON SALARY	B Details of Tax Deducted at Source from Salary [As per Form 16 issued by Employer(s)]				
	SI No	Tax Deduction Account Number (TAN) of the Employer	Name of the Employer	Income chargeable under Salaries	Total tax deducted
	(1)	(2)	(3)	(4)	(5)
I					
II					

**NOTE ►** Please enter total of column 5 in 15b of Part B-TTI

C1 Details of Tax Deducted at Source (TDS) on Income [As per Form 16 A issued or Form 16B/16C furnished by Deductor(s)]												
---	--	--	--	--	--	--	--	--	--	--	--	--

SI No	TDS credit relating to self/other person [spouse as per section 5A/other person as per rule 37BA(2)]	PAN/Aadhaar No. of Other Person (if TDS credit related to other person)	TAN of the Deductor/PAN/Aadhaar No. of Tenant/Buyer	Unclaimed TDS brought forward (b/f)		TDS of the current Financial Year (TDS deducted during FY 2020-21)		TDS credit being claimed this Year (only if corresponding income is being offered for tax this year, not applicable if TDS is deducted u/s 194N)			Corresponding Receipt/withdrawals offered		TDS credit being carried forward
				Fin. Year in which deducted	TDS b/f	Deducted in own hands	Deducted in the hands of spouse as per section 5A or any other person as per rule 37BA(2) (if applicable)	Claimed in own hands	Claimed in the hands of spouse as per section 5A or any other person as per rule 37BA(2) (if applicable)	Gross Amount	Head of Income		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		(11)	(12)	(13)
							Income TDS		Income TDS	PAN/Aadhaar No.			
I													

**NOTE ►** Please enter total of column 9 in 15b of Part B-TTI

TCS	D Details of Tax Collected at Source (TCS) [As per Form 27D issued by the Collector(s)]					
	SI No	Tax Deduction and Collection Account Number of the Collector	Name of the Collector	Tax Collected	Amount out of (4) being claimed	Amount out of (4) being claimed in the hands of spouse, if section 5A is applicable
	(1)	(2)	(3)	(4)	(5)	(6)
I						
II						

**NOTE ►** Please enter total of column (5) in 15c of Part B-TTI

## VERIFICATION

I, \_\_\_\_\_ son/ daughter of \_\_\_\_\_, solemnly declare that to the best of my knowledge and belief, the information given in the return and schedules thereto is correct and complete and is in accordance with the provisions of the Income-tax Act, 1961. I further declare that I am making return in my capacity as \_\_\_\_\_ and I am also competent to make this return and verify it. I am holding permanent account number \_\_\_\_\_ (if allotted) (*Please see instruction*) I further declare that the critical assumptions specified in the agreement have been satisfied and all the terms and conditions of the agreement have been complied with. (Applicable in a case where return is furnished under section 92CD)

Date					Sign here →
<b>If the return has been prepared by a Tax Return Preparer (TRP) give further details below:</b>					
Identification No. of TRP			Name of TRP		Counter Signature of TRP
If TRP is entitled for any reimbursement from the Government, amount thereof					

FORM	ITR-3	<b>INDIAN INCOME TAX RETURN</b> (For individuals and HUFs having income from profits and gains of business or profession) (Please see rule 12 of the Income-tax Rules,1962) (Please refer instructions)	Assessment Year					
			2	0	2	1	-	2

## Part A-GEN GENERAL

PERSONAL INFORMATION	First name		Middle name		Last name		PAN					
	Flat/Door/Block No.				Name Of Premises/Building/Village				Status (Tick) <input checked="" type="checkbox"/> Individual <input type="checkbox"/> HUF			
	Road/Street/Post Office				Date of Birth/Formation (DD/MM/YYYY)							
	Area/locality				Aadhaar Number (12 digit)/ Aadhaar Enrolment Id (28 digit) (if eligible for Aadhaar)							
	Town/City/District				State				PIN code/ZIP code			
					Country							
	Residential/Office Phone Number with STD code/Mobile No. 1						Mobile No. 2					
	Email Address-1 (self)						Email Address-2					
	FILING STATUS	(a) Filed u/s (Tick)[Please see instruction]				<input type="checkbox"/> 139(1)- On or Before due date, <input type="checkbox"/> 139(4)- After due date, <input type="checkbox"/> 139(5)- Revised Return, <input type="checkbox"/> 92CD-Modified return, <input type="checkbox"/> 119(2)(b)- after condonation of delay						
		Or Filed in response to notice u/s				<input type="checkbox"/> 139(9) <input type="checkbox"/> 142(1), <input type="checkbox"/> 148, <input type="checkbox"/> 153A, <input type="checkbox"/> 153C						
(b) Are you opting for new tax regime u/s 115BAC ? <input type="checkbox"/> Yes <input type="checkbox"/> No				(bi) If yes, please furnish				Date of filing of form 10IE DD/MM/YYYY		Acknowledgement number:		
(c) Are you filing return of income under seventh proviso to Section 139(1) but otherwise not required to furnish return of income? - (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No				(c) If yes, please furnish following information [Note: To be filled only if a person is not required to furnish a return of income under section 139(1) but filing return of income due to fulfilling one or more conditions mentioned in the seventh proviso to section 139(1)]								
(ci) Have you deposited amount or aggregate of amounts exceeding Rs. 1 Crore in one or more current account during the previous year? (Yes/No)				Amount (Rs) (If Yes)								
(cii) Have you incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or for any other person? (Yes/No)				Amount (Rs) (If Yes)								
(ciii) Have you incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity during the previous year? (Yes/No)				Amount (Rs) (If Yes)								
(d) If revised/Defective/Modified, then enter Receipt No. and Date of filing original return (DD/MM/YYYY)				/ /								
(e) If filed, in response to a notice u/s 139(9)/142(1)/148/153A/153C or order u/s 119(2)(b), enter Unique Number/Document Identification Number and date of such notice/order, or if filed u/s 92CD enter date of advance pricing agreement				(unique number)		/ /						
(f) Residential Status in India (for individuals) (Tick applicable option)		A. Resident		<input type="checkbox"/> You were in India for 182 days or more during the previous year [section 6(1)(a)] <input type="checkbox"/> You were in India for 60 days or more during the previous year, and have been in India for 365 days or more within the 4 preceding years [section (6)(1)(c)] [where Explanation 1 is not applicable]								
		B. Resident but not Ordinarily Resident		<input type="checkbox"/> You have been a non-resident in India in 9 out of 10 preceding years [section 6(6)(a)] <input type="checkbox"/> You have been in India for 729 days or less during the 7 preceding years [section 6(6)(a)]								
		C. Non-resident		<input type="checkbox"/> You were a non-resident during the previous year. (i) Please specify the jurisdiction(s) of residence during the previous year -								
				S.No.		Jurisdiction of residence			Taxpayer Identification Number			
				1								
				2								
				(ii) In case you are a Citizen of India or a Person of Indian Origin (POI), please specify -								
		Total period of stay in India during the previous year (in days)				Total period of stay in India during the 4 preceding years (in days)						
Residential Status in India (for HUF) (Tick applicable option)		<input type="checkbox"/> Resident		<input type="checkbox"/> Resident but not Ordinarily Resident				<input type="checkbox"/> Non-resident				
(g) Do you want to claim the benefit under section 115H? (applicable in case of resident)				<input type="checkbox"/> Yes <input type="checkbox"/> No								
(h) Are you governed by Portuguese Civil Code as per section 5A? Tick <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No (If "YES" please fill Schedule 5A)												

(i)	Whether this return is being filed by a representative assessee? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, furnish following information -														
	(1)	Name of the representative assessee													
	(2)	Capacity of the Representative (drop down to be provided)													
	(3)	Address of the representative assessee													
	(4)	Permanent Account Number (PAN)/Aadhaar No. of the representative assessee													
(j)	Whether you were Director in a company at any time during the previous year? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information -														
	Name of Company			Type of Company		PAN		Whether its shares are listed or unlisted				Director Identification Number (DIN)			
(k)	Whether you are Partner in a firm? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information														
	Name of Firm						PAN								
(l)	Whether you have held unlisted equity shares at any time during the previous year? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information in respect of equity shares														
	Name of company	Type of Company	PAN	Opening balance		Shares acquired during the year					Shares transferred during the year		Closing balance		
				No. of shares	Cost of acquisition	No. of shares	Date of subscription / purchase	Face value per share	Issue price per share (in case of fresh issue)	Purchase price per share (in case of purchase from existing shareholder)	No. of shares	Sale consideration	No. of shares	Cost of acquisition	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	
(m)	In case of non-resident, is there a permanent establishment (PE) in India? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No														
(n)	Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange? <input type="checkbox"/> Yes <input type="checkbox"/> No														
AUDIT INFORMATION	(a1)	Are you liable to maintain accounts as per section 44AA? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No													
	(a2)	Whether assessee is declaring income only under section 44AE/44B/44BB/44AD/44ADA/44BBA/44BBB <input type="checkbox"/> Yes <input type="checkbox"/> No													
	a2i	If No, whether during the year Total sales/turnover/gross receipts of business exceeds Rs. 1 crore but does not exceed Rs. 10crores? <input type="checkbox"/> Yes <input type="checkbox"/> No													
	a2ii	If Yes is selected at a2i, whether aggregate of all amounts received including amount received for sales, turnover or gross receipts or on capital account like capital contributions, loans etc. during the previous year, in cash, does not exceed five per cent of said amount? <input type="checkbox"/> Yes <input type="checkbox"/> No													
	a2iii	If Yes is selected at a2i, whether aggregate of all payments made including amount incurred for expenditure or on capital account such as asset acquisition, repayment of loans etc., in cash, during the previous year does not exceed five per cent of the said payment? <input type="checkbox"/> Yes <input type="checkbox"/> No													
	(b)	Are you liable for audit under section 44AB? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No													
	(c)	If (b) is Yes, whether the accounts have been audited by an accountant? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If Yes, furnish the following information below													
		(1)	Date of furnishing of the audit report (DD/MM/YYYY) / /												
		(2)	Name of the auditor signing the tax audit report												
		(3)	Membership No. of the auditor												
	(4)	Name of the auditor (proprietorship/ firm)													
	(5)	Proprietorship/firm registration number													
	(6)	Permanent Account Number (PAN)/Aadhaar No. of the proprietorship/ firm													
	(7)	Date of report of the audit													
(di)	Are you liable for Audit u/s 92E? <input type="checkbox"/> Yes <input type="checkbox"/> No														
(dii)	If (di) is Yes, Whether the accounts has been audited u/s 92E? <input type="checkbox"/> Yes <input type="checkbox"/> No										Date of furnishing the audit report? DD/MM/YY				
(diii)	If liable to furnish other audit report, mention whether have you furnished such report. If yes, please provide the details as under: (Please see Instruction)														
	Sl. No.	Section Code			Date (DD/MM/YYYY)										
(e)	If liable to audit under any Act other than the Income-tax act, mention the Act, section and date of furnishing the audit report?														
	Act and section				(DD/MM/YY)				Act and section				(DD/MM/YY)		

NATURE OF BUSINESS	NATURE OF BUSINESS OR PROFESSION, IF MORE THAN ONE BUSINESS OR PROFESSION INDICATE THE THREE MAIN ACTIVITIES/ PRODUCTS (OTHER THAN THOSE DECLARING INCOME UNDER SECTIONS 44AD, 44ADA AND 44AE)			
	S.No.	Code [Please see instruction]	Trade name of the proprietorship, if any	Description
	(i)			
	(ii)			
(iii)				

**Part A-BS** BALANCE SHEET AS ON 31<sup>ST</sup> DAY OF MARCH, 2021 OF THE PROPRIETARY BUSINESS OR PROFESSION (fill items below in a case where regular books of accounts are maintained, otherwise fill item 6)

SOURCES OF FUNDS	1 Proprietor's fund				
	a	Proprietor's capital		a	
b	Reserves and Surplus				
	i	Revaluation Reserve	bi		
	ii	Capital Reserve	bii		
	iii	Statutory Reserve	biii		
	iv	Any other Reserve	biv		
	v	Total (bi + bii + biii + biv)		bv	
c	Total proprietor's fund (a + bv)			1c	
	2 Loan funds				
a	Secured loans				
	i	Foreign Currency Loans	ai		
	ii	Rupee Loans			
		A From Banks	iiA		
		B From others	iiB		
		C Total (iiA + iiB)	iiC		
	iii	Total (ai + iiC)		aiii	
b	Unsecured loans (including deposits)				
	i	From Banks	bi		
	ii	From others	bii		
	iii	Total (bi + bii)		biii	
c	Total Loan Funds (aiii + biii)			2c	
	3 Deferred tax liability			3	
	4 Sources of funds (1c + 2c + 3)			4	
APPLICATION OF FUNDS	1 Fixed assets				
	a	Gross: Block	1a		
	b	Depreciation	1b		
	c	Net Block (a - b)	1c		
	d	Capital work-in-progress	1d		
	e	Total (1c + 1d)		1e	
	2 Investments				
	a	Long-term investments			
		i	Government and other Securities - Quoted	ai	
		ii	Government and other Securities - Unquoted	aii	
	iii	Total (ai + aii)		aiii	
b	Short-term investments				
	i	Equity Shares, including share application money	bi		

	ii	Preference Shares	bii			
	iii	Debentures	biii			
	iv	Total (bi + bii + biii)			biv	
	c	Total investments (aiii + biv)			2c	
3		Current assets, loans and advances				
	a	Current assets				
	i	Inventories				
	A	Stores/consumables including packing material	iA			
	B	Raw materials	iB			
	C	Stock-in-process	iC			
	D	Finished Goods/Traded Goods	iD			
	E	Total (iA + iB + iC + iD)			iE	
	ii	Sundry Debtors			aii	
	iii	Cash and Bank Balances				
	A	Cash-in-hand	iiiA			
	B	Balance with banks	iiiB			
	C	Total (iiiA + iiiB)			iiiC	
	iv	Other Current Assets			aiv	
	v	Total current assets (iE + aii + iiiC + aiv)			av	
	b	Loans and advances				
	i	Advances recoverable in cash or in kind or for value to be received	bi			
	ii	Deposits, loans and advances to corporates and others	bii			
	iii	Balance with Revenue Authorities	biii			
	iv	Total (bi + bii + biii)			biv	
	c	Total of current assets, loans and advances (av + biv)			3c	
	d	Current liabilities and provisions				
	i	Current liabilities				
	A	Sundry Creditors	iA			
	B	Liability for Leased Assets	iB			
	C	Interest Accrued on above	iC			
	D	Interest accrued but not due on loans	iD			
	E	Total (iA + iB + iC + iD)			iE	
	ii	Provisions				
	A	Provision for Income Tax	iiA			
	B	Provision for Leave encashment/Superannuation/Gratuity	iiB			
	C	Other Provisions	iiC			
	D	Total (iiA + iiB + iiC)			iiD	
	iii	Total (iE + iiD)			diii	
	e	Net current assets (3c – diii)			3e	
4	a	Miscellaneous expenditure not written off or adjusted	4a			
	b	Deferred tax asset	4b			
	c	Profit and loss account/ Accumulated balance	4c			
	d	Total (4a + 4b + 4c)			4d	
5		Total, application of funds (1e + 2c + 3e + 4d)			5	
NO ACCOUNT CASE	6	In a case where regular books of account of business or profession are not maintained - (furnish the following information as on 31 <sup>st</sup> day of March, 2021, in respect of business or profession)				
	a	Amount of total sundry debtors			6a	
	b	Amount of total sundry creditors			6b	
	c	Amount of total stock-in-trade			6c	
	d	Amount of the cash balance			6d	

Part A-Manufacturing Account		Manufacturing Account for the financial year 2020-21 (fill items 1 to 3 in a case where regular books of accounts are maintained, otherwise fill items 61 to 65 as applicable)			
CREDITS TO TRADING ACCOUNT	<b>1</b>	<b>Debits to manufacturing account</b>			
		<b>Opening Inventory</b>			
	<b>A</b>	<b>i</b>	<b>Opening stock of raw-material</b>	<b>i</b>	
		<b>ii</b>	<b>Opening stock of Work in progress</b>	<b>ii</b>	
		<b>iii</b>	<b>Total (i + ii)</b>		<b>Aiii</b>
		<b>B</b>	<b>Purchases (net of refunds and duty or tax, if any)</b>		<b>B</b>
		<b>C</b>	<b>Direct wages</b>		<b>C</b>
		<b>D</b>	<b>Direct expenses (Di + Dii + Diii)</b>		<b>D</b>
		<b>i</b>	<b>Carriage inward</b>	<b>i</b>	
			<b>Power and fuel</b>	<b>ii</b>	
			<b>Other direct expenses</b>	<b>iii</b>	
		<b>E</b>	<b>Factory Overheads</b>		
		<b>I</b>	<b>Indirect wages</b>	<b>i</b>	
		<b>Ii</b>	<b>Factory rent and rates</b>	<b>ii</b>	
		<b>Iii</b>	<b>Factory Insurance</b>	<b>iii</b>	
		<b>Iv</b>	<b>Factory fuel and power</b>	<b>iv</b>	
		<b>V</b>	<b>Factory general expenses</b>	<b>v</b>	
		<b>Vi</b>	<b>Depreciation of factory machinery</b>	<b>vi</b>	
		<b>Vii</b>	<b>Total (i+ii+iii+iv+v+vi)</b>		<b>Evii</b>
		<b>F</b>	<b>Total of Debits to Manufacturing Account (Aiii+B+C+D+Evii)</b>		<b>1F</b>
<b>2</b>	<b>Closing Stock</b>				
	<b>i</b>	<b>Raw material</b>	<b>2i</b>		
	<b>ii</b>	<b>Work-in-progress</b>	<b>2ii</b>		
		<b>Total (2i +2ii)</b>		<b>2</b>	
<b>3</b>	<b>Cost of Goods Produced – transferred to Trading Account (1F - 2)</b>			<b>3</b>	

Part A-Trading Account		Trading Account for the financial year 2020-21 (fill items 4 to 12 in a case where regular books of accounts are maintained, otherwise fill items 61 to 65 as applicable)			
CREDITS TO TRADING ACCOUNT	<b>4</b>	<b>Revenue from operations</b>			
	<b>A</b>	<b>Sales/ Gross receipts of business (net of returns and refunds and duty or tax, if any)</b>			
		<b>I</b>	<b>Sale of goods</b>	<b>I</b>	
		<b>Ii</b>	<b>Sale of services</b>	<b>Ii</b>	
		<b>Iii</b>	<b>Other operating revenues (specify nature and amount)</b>		
		<b>a</b>		<b>iiia</b>	
				<b>iiib</b>	
			<b>Total (iiia + iiib)</b>	<b>iiic</b>	
		<b>Iv</b>	<b>Total (i + ii + iiic)</b>		<b>Aiv</b>
		<b>B</b>	<b>Gross receipts from Profession</b>		<b>B</b>
		<b>C</b>	<b>Duties, taxes and cess received or receivable in respect of goods and services sold or supplied</b>		
		<b>i</b>	<b>Union Excise duties</b>	<b>I</b>	
		<b>ii</b>	<b>Service tax</b>	<b>Ii</b>	
		<b>iii</b>	<b>VAT/ Sales tax</b>	<b>Iii</b>	
		<b>iv</b>	<b>Central Goods &amp; Service Tax (CGST)</b>	<b>Iv</b>	
		<b>v</b>	<b>State Goods &amp; Services Tax (SGST)</b>	<b>V</b>	
		<b>vi</b>	<b>Integrated Goods &amp; Services Tax (IGST)</b>	<b>Vi</b>	
		<b>vii</b>	<b>Union Territory Goods &amp; Services Tax (UTGST)</b>	<b>Vii</b>	
		<b>viii</b>	<b>Any other duty, tax and cess</b>	<b>viii</b>	
		<b>ix</b>	<b>Total (i + ii + iii + iv +v+ vi + vii + viii)</b>		<b>Cix</b>

	D	Total Revenue from operations (Aiv + B +Cix)			4D	
	5	Closing Stock of Finished Goods			5	
	6	Total of credits to Trading Account (4D + 5 )			6	
	7	Opening Stock of Finished Goods			7	
	8	Purchases (net of refunds and duty or tax, if any)			8	
	9	Direct Expenses (9i + 9ii + 9iii)			9	
	i	Carriage inward	9i			
	ii	Power and fuel	9ii			
	iii	Other direct expenses Note: Row can be added as per the nature of Direct Expenses	9iii			
	10	Duties and taxes, paid or payable, in respect of goods and services purchased				
	I	Custom duty	10i			
	Ii	Counter veiling duty	10ii			
	iii	Special additional duty	10iii			
	Iv	Union excise duty	10iv			
	V	Service tax	10v			
	vi	VAT/ Sales tax	10vi			
	vii	Central Goods & 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	Any other tax, paid or payable	10xi			
	xii	Total (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi)			10xii	
	11	Cost of goods produced – Transferred from Manufacturing Account			11	
	12	Gross Profit from Business/Profession - transferred to Profit and Loss account (6-7-8-9-10xii-11)			12	

## Part A-P&amp;L

Profit and Loss Account for the financial year 2020-21 (fill items 13 to 60 in a case where regular books of accounts are maintained, otherwise fill items 61 to 65 as applicable)

	13	Gross profit transferred from Trading Account			13	
	14	Other income				
	I	Rent	I			
	Ii	Commission	Ii			
	Iii	Dividend income	Iii			
	Iv	Interest income	Iv			
	V	Profit on sale of fixed assets	V			
	Vi	Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT)	Vi			
	vii	Profit on sale of other investment	Vii			
	viii	Gain (loss) on account of foreign exchange fluctuation u/s 43AA	Viii			
	Ix	Profit on conversion of inventory into capital asset u/s 28(via) (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			
		c	Total (xia + xib)		Xic	
	xii	Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x + xic)			14xii	
	15	Total of credits to profit and loss account (13+14xii)			15	
	16	Freight outward			16	
	17	Consumption of stores and spare parts			17	
	18	Power and fuel			18	
	19	Rents			19	

20	Repairs to building			20	
21	Repairs to machinery			21	
22	Compensation to employees				
	I	Salaries and wages	22i		
	ii	Bonus	22ii		
	iii	Reimbursement of medical expenses	22iii		
	iv	Leave encashment	22iv		
	v	Leave travel benefits	22v		
	vi	Contribution to approved superannuation fund	22vi		
	vii	Contribution to recognised provident fund	22vii		
	viii	Contribution to recognised gratuity fund	22viii		
	ix	Contribution to any other fund	22ix		
	x	Any other benefit to employees in respect of which an expenditure has been incurred	22x		
	xi	Total compensation to employees (total of 22i to 22x)		22xi	
	xii	Whether any compensation, included in 22xi, paid to non-residents	xiia	Yes / No	
		If Yes, amount paid to non-residents	xiib		
23	Insurance				
	I	Medical Insurance	23i		
	ii	Life Insurance	23ii		
	iii	Keyman's Insurance	23iii		
	iv	Other Insurance including factory, office, car, goods, etc.	23iv		
	v	Total expenditure on insurance (23i + 23ii + 23iii + 23iv)		23v	
24	Workmen and staff welfare expenses			24	
25	Entertainment			25	
26	Hospitality			26	
27	Conference			27	
28	Sales promotion including publicity (other than advertisement)			28	
29	Advertisement			29	
30	Commission				
	I	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i		
	ii	To others	ii		
	iii	Total (i + ii)		30iii	
31	Royalty				
	I	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i		
	ii	To others	ii		
	iii	Total (i + ii)		31iii	
32	Professional / Consultancy fees / Fee for technical services				
	I	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i		
	ii	To others	ii		
	iii	Total (i + ii)		32iii	
33	Hotel, boarding and Lodging			33	
34	Traveling expenses other than on foreign traveling			34	
35	Foreign travelling expenses			35	
36	Conveyance expenses			36	
37	Telephone expenses			37	
38	Guest House expenses			38	
39	Club expenses			39	
40	Festival celebration expenses			40	

PRESUMPTIVE INCOME CASES PROVISIONS PROVISION FOR TAX AND APPROPRIATIONS	41	Scholarship				41		
	42	Gift				42		
	43	Donation				43		
	44	Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)						
		I	Union excise duty	44i				
		Ii	Service tax	44ii				
		Iii	VAT/ Sales tax	44iii				
		Iv	Cess	44iv				
		V	Central Goods & Service Tax (CGST)	44v				
		Vi	State Goods & Services Tax (SGST)	44vi				
		vii	Integrated Goods & Services Tax (IGST)	44vii				
		viii	Union Territory Goods & Services Tax (UTGST)	44viii				
		Ix	Any other rate, tax, duty or cess incl STT and CTT	44ix				
		X	Total rates and taxes paid or payable (44i + 44ii +44iii +44iv + 44v + 44vi + 44vii + 44viii +44ix)	44x				
		45	Audit fee				45	
		46	Other expenses (specify nature and amount)					
			I		I			
			Ii		Ii			
			Iii	Total (i + ii)		46iii		
		47	Bad debts (specify PAN/Aadhaar No. of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)					
			i1			47 i1		
			i2			47 i2		
			i3			47 i3		
			i	Rows can be added as required Total (47i1+47i2+47i3)	47i			
			ii	Others (more than Rs. 1 lakh) where PAN/Aadhaar No. is not available (provide name and complete address)	47ii			
			iii	Others (amounts less than Rs. 1 lakh)	47iii			
			Iv	Total Bad Debt (47i + 47ii + 47iii)		47iv		
		48	Provision for bad and doubtful debts				48	
		49	Other provisions				49	
		50	Profit before interest, depreciation and taxes [15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47 iv + 48 + 49)]				50	
		51	Interest					
			I	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	I			
			Ii	To others	Ii			
			Iii	Total (i + ii)		51iii		
		52	Depreciation and amortization				52	
		53	Net profit before taxes (50 – 51iii – 52)				53	
		54	Provision for current tax				54	
		55	Provision for Deferred Tax				55	
		56	Profit after tax (53 - 54 - 55)				56	
		57	Balance brought forward from previous year				57	
		58	Amount available for appropriation (56 + 57)				58	
		59	Transferred to reserves and surplus				59	
		60	Balance carried to balance sheet in proprietor's account (58 –59)				60	
		61	COMPUTATION OF PRESUMPTIVE BUSINESS INCOME UNDER SECTION 44AD					
			SR.NO	Name of Business	Business code	Description		
			(i)	Gross Turnover or Gross Receipts (ia + ib)			61i	

	a	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or other prescribed electronic modes before specified date			ia				
	b	Any other mode			ib				
(ii)	Presumptive Income under section 44AD (iia + iib)						61ii		
	a	6% of 61ia, or the amount claimed to have been earned, whichever is higher			iia				
	b	8% of 61ib, or the amount claimed to have been earned, whichever is higher			iib				
<i>NOTE—If income is less than the above percentage of Gross Receipts/Turnover, it is mandatory to maintain books of accounts and have a tax audit under section 44AB</i>									
62	<b>COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44ADA</b>								
	SR.NO	Name of Business		Business code		Description			
	(i)	Gross Receipts					62i		
	(ii)	Presumptive Income under section 44ADA (50% of 62i, or the amount claimed to have been earned whichever is higher)					62ii		
<i>NOTE—If income is less than 50% of Gross Receipts, it is mandatory to maintain books of accounts and have a tax audit under section 44AB</i>									
63	<b>COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE</b>								
	SR.NO	Name of Business		Business code		Description			
		<u>Registration No. of goods carriage</u>	Whether owned/leased/hired	<u>Tonnage capacity of goods carriage (in MT)</u>	<u>Number of months for which goods carriage was owned/leased/hired by assessee</u>	<u>Presumptive income u/s 44AE for the goods carriage (Computed @ Rs.1000 per ton per month in case tonnage exceeds 12MT, or else @ Rs.7500 per month) or the amount claimed to have been actually earned, whichever is higher</u>			
	(i)	(1)	(2)	(3)	(4)	(5)			
	(a)								
	(b)								
Add row options as necessary (At any time during the year the number of vehicles should not exceed 10 vehicles)									
		Total							
	(ii)	Total presumptive income from goods carriage u/s 44AE [total of column (5) of table 63(i)]					63(ii)		
<i>NOTE— If the profits are lower than prescribed under S.44AE or the number of goods carriage owned / leased / hired at any time during the year exceeds 10, then , it is mandatory to maintain books of accounts and have a tax audit under section 44AB</i>									
NO ACCOUNT CASE	64	<b>IF REGULAR BOOKS OF ACCOUNT OF BUSINESS OR PROFESSION ARE NOT MAINTAINED, furnish the following information for previous year 2020-21 in respect of business or profession -</b>							
		(i)	For assessee carrying on Business						
		a	Gross receipts (a1 + a2)			ia			
			1	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or other prescribed electronic modes before specified date			a1		
			2	Any other mode			a2		
		b	Gross profit			ib			
		c	Expenses			ic			
		d	Net profit				64i		
		(ii)	For assessee carrying on Profession						
		a	Gross receipts (a1 + a2)			iia			
			1	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or other prescribed electronic modes before specified date			a1		
			2	Any other mode			a2		
		b	Gross profit			iib			
		c	Expenses			iic			
	d	Net profit				64ii			
	(iii)	Total profit (64i + 64ii)					64iii		
	65	i	Turnover from speculative activity				65i		
		ii	Gross Profit				65ii		
		iii	Expenditure, if any				65iii		
		iv	Net income from speculative activity (65ii-65iii)				65iv		

**Part A- OI Other Information** (mandatory if liable for audit under section 44AB, for other fill, if applicable)

1	Method of accounting employed in the previous year (Tick) <input checked="" type="checkbox"/> mercantile <input type="checkbox"/> cash	
2	Is there any change in method of accounting (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
3a	Increase in the profit or decrease in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column 11a(iii) of Schedule ICDS]	3a
3b	Decrease in the profit or increase in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column 11b(iii) of Schedule ICDS]	3b
4	Method of valuation of closing stock employed in the previous year	
	A Raw Material (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)	<input type="checkbox"/>
	B Finished goods (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)	<input type="checkbox"/>
	C Is there any change in stock valuation method (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
	D Increase in the profit or decrease in loss because of deviation, if any, from the method of valuation specified under section 145A	4d
	E Decrease in the profit or increase in loss because of deviation, if any, from the method of valuation specified under section 145A	4e
5	Amounts not credited to the profit and loss account, being -	
	A the items falling within the scope of section 28	5a
	B the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, or refund of GST, where such credits, drawbacks or refunds are admitted as due by the authorities concerned	5b
	C escalation claims accepted during the previous year	5c
	D any other item of income	5d
	E capital receipt, if any	5e
	F Total of amounts not credited to profit and loss account (5a+5b+5c+5d+5e)	5f
6	Amounts debited to the profit and loss account, to the extent disallowable under section 36 due to non-fulfilment of conditions specified in relevant clauses	
	A Premium paid for insurance against risk of damage or destruction of stocks or store [36(1)(i)]	6a
	B Premium paid for insurance on the health of employees [36(1)(ib)]	6b
	C Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend [36(1)(ii)]	6c
	D Any amount of interest paid in respect of borrowed capital [36(1)(iii)]	6d
	E Amount of discount on a zero-coupon bond [36(1)(iiia)]	6e
	F Amount of contributions to a recognised provident fund [36(1)(iv)]	6f
	G Amount of contributions to an approved superannuation fund [36(1)(iv)]	6g
	H Amount of contribution to a pension scheme referred to in section 80CCD [36(1)(iva)]	6h
	I Amount of contributions to an approved gratuity fund [36(1)(v)]	6i
	J Amount of contributions to any other fund	6j
	K Any sum received from employees as contribution to any provident fund or superannuation fund or any fund set up under ESI Act or any other fund for the welfare of employees to the extent not credited to the employees account on or before the due date [36(1)(va)]	6k
	L Amount of bad and doubtful debts [36(1)(vii)]	6l
	M Provision for bad and doubtful debts [36(1)(viiia)]	6m
	N Amount transferred to any special reserve [36(1)(viii)]	6n
	O Expenditure for the purposes of promoting family planning amongst employees [36(1)(ix)]	6o
	P Amount of securities transaction paid in respect of transaction in securities if such income is not included in business income [36(1)(xv)]	6p

	Q	Marked to market loss or other expected loss as computed in accordance with the ICDS notified u/s 145(2) [36(1)(xviii)]	6q			
	R	Any other disallowance	6r			
	S	Total amount disallowable under section 36 (total of 6a to 6r)			6s	
7	Amounts debited to the profit and loss account, to the extent disallowable under section 37					
	A	Expenditure of capital nature [37(1)]	7a			
	B	Expenditure of personal nature [37(1)]	7b			
	C	Expenditure laid out or expended wholly and exclusively NOT for the purpose of business or profession [37(1)]	7c			
	D	Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party [37(2B)]	7d			
	E	Expenditure by way of penalty or fine for violation of any law for the time being in force	7e			
	F	Any other penalty or fine	7f			
	G	Expenditure incurred for any purpose which is an offence or which is prohibited by law	7g			
	H	Amount of any liability of a contingent nature	7h			
	I	Any other amount not allowable under section 37	7i			
	J	Total amount disallowable under section 37 (total of 7a to 7i)			7j	
8	A Amounts debited to the profit and loss account, to the extent disallowable under section 40					
	a	Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B	Aa			
	b	Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B	Ab			
	c	Amount disallowable under section 40(a)(ib), on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016	Ac			
	d	Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B	Ad			
	e	Amount of tax or rate levied or assessed on the basis of profits [40(a)(ii)]	Ae			
	f	Amount paid as wealth tax [40(a)(ia)]	Af			
	g	Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib)	Ag			
	h	Amount of interest, salary, bonus, commission or remuneration paid to any partner or member inadmissible under section [40(b)/40(ba)]	Ah			
	i	Any other disallowance	Ai			
	j	Total amount disallowable under section 40(total of Aa to Ai)			8Aj	
	B	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year			8B	
9	Amounts debited to the profit and loss account, to the extent disallowable under section 40A					
	A	Amounts paid to persons specified in section 40A(2)(b)	9a			
	B	Amount paid otherwise than by account payee cheque or account payee bank draft or use of electronic clearing system through a bank account or through such electronic mode as may be prescribed, disallowable under section 40A(3)	9b			
	C	Provision for payment of gratuity [40A(7)]	9c			
	D	Any sum paid by the assessee as an employer for setting up or as contribution to any fund, trust, company, AOP, or BOI or society or any other institution [40A(9)]	9d			
	E	Any other disallowance	9e			
	F	Total amount disallowable under section 40A (total of 9a to 9e)			9f	
10	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year					
	A	Any sum in the nature of tax, duty, cess or fee under any law	10a			
	B	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	10b			
	C	Any sum payable to an employee as bonus or commission for services rendered	10c			

	D	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	10d		
	E	Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit or a primary co-operative agricultural and rural development bank	10e		
	F	Any sum payable towards leave encashment	10f		
	G	Any sum payable to the Indian Railways for the use of railway assets	10g		
	H	Total amount allowable under section 43B (total of 10a to 10g)			10h
11	Any amount debited to profit and loss account of the previous year but disallowable under section 43B				
	A	Any sum in the nature of tax, duty, cess or fee under any law	11a		
	B	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	11b		
	C	Any sum payable to an employee as bonus or commission for services rendered	11c		
	D	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	11d		
	da	Any loan or borrowing from a deposit taking non-banking financial company or systemically important non-deposit taking non-banking financial company, in accordance with the terms and conditions of the agreement governing such loan or borrowing	11da		
	E	Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	11e		
	F	Any sum payable towards leave encashment	11f		
	G	Any sum payable to the Indian Railways for the use of railway assets	11g		
	H	Total amount disallowable under Section 43B (total of 11a to 11g)			11h
12	Amount of credit outstanding in the accounts in respect of				
	A	Union Excise Duty	12a		
	B	Service tax	12b		
	C	VAT/sales tax	12c		
	D	Central Goods & Service Tax (CGST)	12d		
	E	State Goods & Services Tax (SGST)	12e		
	F	Integrated Goods & Services Tax (IGST)	12f		
	G	Union Territory Goods & Services Tax (UTGST)	12g		
	H	Any other tax	12h		
	I	Total amount outstanding (total of 12a to 12h)			12i
13	Amounts deemed to be profits and gains under section 33AB or 33ABA				13
14	Any amount of profit chargeable to tax under section 41				14
15	Amount of income or expenditure of prior period credited or debited to the profit and loss account (net)				15
16	Amount of expenditure disallowed u/s 14A				16
17	Whether assessee is exercising option under subsection 2A of section 92CE Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No [If yes, please fill schedule TPSA]				17

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

QUANTITATIVE DETAILS	(a)	In the case of a trading concern			
		1	Opening stock	1	
		2	Purchase during the previous year	2	
		3	Sales during the previous year	3	
		4	Closing stock	4	
		5	Shortage/ excess, if any	5	
	(b)	In the case of a manufacturing concern			
		6	Raw materials		

	a	Opening stock	6a	
	b	Purchases during the previous year	6b	
	c	Consumption during the previous year	6c	
	d	Sales during the previous year	6d	
	e	Closing stock	6e	
	f	Yield finished products	6f	
	g	Percentage of yield	6g	
	h	Shortage/ excess, if any	6h	
7	Finished products/ By-products			
	a	opening stock	7a	
	b	purchase during the previous year	7b	
	c	quantity manufactured during the previous year	7c	
	d	sales during the previous year	7d	
	e	closing stock	7e	
	F	shortage/ excess, if any	7f	

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

#### Schedule S Details of Income from Salary

SALARIES	Name of Employer		Nature of employer (Tick) <input checked="" type="checkbox"/> Drop down to be provided		TAN of Employer (mandatory if tax is deducted)								
	Address of employer		Town/City		State		Pin code/Zip code						
	1	Gross Salary (1a + 1b + 1c)				1							
		a	Salary as per section 17(1) (drop down to be provided)	1a									
		b	Value of perquisites as per section 17(2) (drop down to be provided)	1b									
		c	Profit in lieu of salary as per section 17(3) (drop down to be provided)	1c									
	(Add multiple rows for Gross Salary in case of more than one employer)												
	2	Total Gross Salary (from all employers)				2							
	3	Less allowances to the extent exempt u/s 10 (drop down to be provided in e-filing utility) (please refer instructions) (Note-Ensure that it is included in Total Gross salary in (2) above)				3							
4	Net Salary (2 - 3)				4								
5	Deduction u/s 16 (5a + 5b + 5c)				5								
	a	Standard deduction u/s 16(i)	5a										
	b	Entertainment allowance u/s 16(ii)	5b										
	c	Professional tax u/s 16(iii)	5c										
6	Income chargeable under the Head 'Salaries' (4 - 5)				6								

#### Schedule HP Details of Income from House Property (Please refer instructions) (Drop down to be provided indicating ownership of property)

HOUSE PROPERTY	1	Address of property 1		Town/ City		State		PIN Code/ Zip Code				
	Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (if "YES" please enter following details)											
	Your percentage of share in the property (%) <input type="text"/>											
	Name of Co-owner(s)		PAN/Aadhaar No. of Co-owner (s)			Percentage Share in Property						
	I											
	II											
	/Tick <input checked="" type="checkbox"/> the applicable option  <input type="checkbox"/> Let out		Name(s) of Tenant (if let out)		PAN/Aadhaar No. of Tenant(s) (Please see note)			PAN/TAN/Aadhaar No. of Tenant(s) (if TDS credit is claimed)				

<input type="checkbox"/> Self-occupied		I															
<input type="checkbox"/> Deemed let out		II															
a	Gross rent received or receivable or lettable value										1a						
b	The amount of rent which cannot be realized										1b						
c	Tax paid to local authorities										1c						
d	Total (1b + 1c)										1d						
e	Annual value (1a – 1d) (nil, if self-occupied etc. as per section 23(2) of the Act)										1e						
f	Annual value of the property owned (own percentage share x 1e)										1f						
g	30% of 1f										1g						
h	Interest payable on borrowed capital										1h						
i	Total (1g+ 1h)										1i						
j	Arrears/Unrealised rent received during the year less 30%										1j						
k	Income from house property 1 (1f – 1i + 1j)										1k						
2	Address of property 2					Town/ City					State			PIN Code/ Zip Code			
Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (if “YES” please enter following details)																	
Your percentage of share in the property (%) <input style="width: 50px;" type="text"/>																	
Name of Co-owner(s)					PAN/Aadhaar No. of Co-owner (s)					Percentage Share in Property							
I																	
II																	
/Tick <input checked="" type="checkbox"/> the applicable option]		Name(s) of Tenant (if let out)			PAN/Aadhaar No. of Tenant(s) (Please see note)					PAN/TAN/Aadhaar No. of Tenant(s) (if TDS credit is claimed)							
<input type="checkbox"/> Let out																	
<input type="checkbox"/> Self-occupied		I															
<input type="checkbox"/> Deemed let out		II															
a	Gross rent received or receivable/ lettable value (higher of the two, if let out for whole of the year, lower of the two, if let out for part of the year)										2a						
b	The amount of rent which cannot be realized										2b						
c	Tax paid to local authorities										2c						
d	Total (2b + 2c)										2d						
e	Annual value (2a – 2d)										2e						
f	Annual value of the property owned (own percentage share x 2e)										2f						
g	30% of 2f										2g						
h	Interest payable on borrowed capital										2h						
i	Total (2g + 2h)										2i						
j	Arrears/Unrealised rent received during the year less 30%										2j						
k	Income from house property 2 (2f – 2i + 2j)										2k						
3	Pass through income/Loss if any *										3						
4	Income under the head “Income from house property” (1k + 2k + 3) (if negative take the figure to 2i of schedule CYLA)										4						
<b>NOTE</b>	Please include the income of the specified persons referred to in Schedule SPI and Pass through income referred to in schedule PTI while computing the income under this head																
<b>NOTE</b>	Furnishing of PAN/Aadhaar No. of tenant is mandatory, if tax is deducted under section 194-IB. Furnishing of TAN of tenant is mandatory, if tax is deducted under section 194-I.																

**Schedule BP Computation of income from business or profession**

<b>INCOME FROM BUSINESS OR PROFESSION</b>	<b>A From business or profession other than speculative business and specified business</b>											
	1	Profit before tax as per profit and loss account (item 53, 61(ii), 62(ii), 63(ii), 64(iii) and 65(iv) of P&L )									1	
	2a	Net profit or loss from speculative business included in 1 (enter –ve sign in case of loss) [Sl.no 65iv of Schedule P&L (in case of no account case)]				2a						
	2b	Net profit or Loss from Specified Business u/s 35AD included in 1 (enter –ve sign in case of loss)				2b						
	3	Income/ receipts credited to profit and loss account considered under other heads of income/chargeable u/s 115BBF/ chargeable u/s 115BBG				a	Salaries	3a				
						b	House property	3b				
						c	Capital gains	3c				
d						Other sources	3d					
e						u/s 115BBF	3e					
		f	u/s 115BBG	3f								

4a	Profit or loss included in 1, which is referred to in section 44AD/44ADA/44AE/44B/44BB/44BBA/44DA (drop down to be provided)		4a			
4b	Profit from activities covered under rule 7, 7A, 7B(1), 7B(1A) and 8 (Dropdown to be provided and capture		4b			
5	Income credited to Profit and Loss account (included in 1) which is exempt					
	a	Share of income from firm(s)	5a			
	b	Share of income from AOP/ BOI	5b			
	c	Any other exempt income (specify nature and amount)				
	i		ci			
	ii		cii			
	iii	Total (ci + cii)	5ciii			
	d	Total exempt income (5a + 5b + 5ciii)	5d			
6	Balance (1– 2a – 2b – 3a – 3b – 3c – 3d – 3e – 3f – 4a–4b– 5d)			6		
7	Expenses debited to profit and loss account considered under other heads of income/related to income chargeable u/s 115BBF or u/s 115BBG		a	Salaries	7a	
			b	House property	7b	
			c	Capital	7c	
			d	Other	7d	
			e	u/s	7e	
			f	u/s	7f	
8a	Expenses debited to profit and loss account which relate to exempt income			8a		
8b	Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A (16 of Part A-OI)			8b		
9	Total (7a + 7b + 7c + 7d + 7e + 7f + 8a+8b)			9		
10	Adjusted profit or loss (6+9)			10		
11	Depreciation and amortisation debited to profit and loss account			11		
12	Depreciation allowable under Income-tax Act					
	i	Depreciation allowable under section 32(1)(ii) and 32(1)(iia) (item 6 of Schedule-DEP)	12i			
	ii	Depreciation allowable under section 32(1)(i) (Make your own computation refer Appendix-IA)	12ii			
	iii	Total (12i + 12ii)	12iii			
13	Profit or loss after adjustment for depreciation (10 +11 – 12iii)			13		
14	Amounts debited to the profit and loss account, to the extent disallowable under section 36 (6 s of			14		
15	Amounts debited to the profit and loss account, to the extent disallowable under section 37 (7j of			15		
16	Amounts debited to the profit and loss account, to the extent disallowable under section 40 (8Aj			16		
17	Amounts debited to the profit and loss account, to the extent disallowable under section 40A (9f			17		
18	Any amount debited to profit and loss account of the previous year but disallowable under section			18		
19	Interest disallowable under section 23 of the Micro, Small and Medium Enterprises			19		
20	Deemed income under section 41			20		
21	Deemed income under section 32AD/ 33AB/ 33ABA/ 35ABA /35ABB/ 40A(3A)/ 72A/80HHD/			21		
22	Deemed income under section 43CA			22		
23	Any other item of addition under section 28 to			23		
24	Any other income not included in profit and loss account/any other expense not allowable (including income from salary, commission, bonus and interest from firms in which			24		
25	Increase in profit or decrease in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3a + 4d of Part A -			25		
26	Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23+24+25)			26		
27	Deduction allowable under section 32(1)(iii)			27		
28	Deduction allowable under section 32AD			28		

29	Amount of deduction under section 35 or 35CCC or 35CCD in excess of the amount debited to profit and loss account (item x(4) of Schedule ESR) (if amount deductible under section 35 or 35CCC or 35CCD is lower than amount debited to P&L)	29		
30	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year (8B of PartA-OI)	30		
31	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year (10 h of PartA-OI)	31		
32	Any other amount allowable as deduction	32		
33	Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3b + 4e of Part A- OI)	33		
34	Total (27+28+29+30+31+32+33)		34	
35	Income (13+26-34)		35	
36	Profits and gains of business or profession deemed to be under -			
	i Section 44AD (61(ii) of schedule P&L)	36i		
	ii Section 44ADA (62(ii) of schedule P&L)	36ii		
	iii Section 44AE (63(ii) of schedule P&L)	36iii		
	iv Section 44B	36iv		
	v Section 44BB	36v		
	vi Section 44BBA	36vi		
	vii Section 44DA	36vii		(item 4 of Form 3CE)
	viii Total (36i to 36vii)		36viii	
37	Net profit or loss from business or profession other than speculative and specified business (35 + 36viii)		37	
38	Net Profit or loss from business or profession other than speculative business and specified business after applying rule 7A, 7B or 8, if applicable (If rule 7A, 7B or 8 is not applicable, enter same figure as in 37) (If loss take the figure to 2i of item E) (38a+ 38b + 38c + 38d + 38e + 38f)		A38	
	a Income chargeable under Rule 7	38a		
	b Deemed income chargeable under Rule 7A	38b		
	c Deemed income chargeable under Rule 7B(1)	38c		
	d Deemed income chargeable under Rule 7B(1A)	38d		
	e Deemed income chargeable under Rule 8	38e		
	f Income other than Rule 7A, 7B & 8 (Item No. 38f)	38f		
39	Balance of income deemed to be from agriculture, after applying Rule 7, 7A, 7B(1), 7B(1A) and Rule 8 for the purpose of aggregation of income as per Finance Act [4b-(38a+38b+38c+38d+38e)]		39	
<b>B Computation of income from speculative business</b>				
40	Net profit or loss from speculative business as per profit or loss account (Item No. 2a)		40	
41	Additions in accordance with section 28 to 44DA		41	
42	Deductions in accordance with section 28 to 44DA		42	
43	Income from speculative business (40+ 41 – 42) (if loss, take the figure to 6xiii of schedule CFL)		B43	
<b>C Computation of income from specified business under section 35AD</b>				
44	Net profit or loss from specified business as per profit or loss account		44	
45	Additions in accordance with section 28 to 44DA		45	
46	Deductions in accordance with section 28 to 44DA (other than deduction under section,- (i) 35AD, (ii) 32 or 35 on which deduction u/s 35AD is claimed)		46	
47	Profit or loss from specified business (44 + 45 -46)		47	
48	Deductions in accordance with section 35AD(1)		48	
49	Income from Specified Business (47-48) (if loss, take the figure to 7xiii of schedule CFL)		C49	
50	Relevant clause of sub-section (5) of section 35AD which covers the specified business (to be selected from drop down menu)		C50	
<b>D Income chargeable under the head 'Profits and gains from business or profession' (A38+B43+C49)</b>				
<b>E Intra head set off of business loss of current year</b>				
Sl.	Type of Business income	Income of current year (Fill this column only if figure is zero or positive)	Business loss set off	Business income remaining after set off
		(1)	(2)	(3) = (1) – (2)

i	Loss to be set off (Fill this row only if figure is negative)		(A38)	
ii	Income from speculative business	(B43)		
iii	Income from specified business	(C49)		
iv	Total loss set off (ii + iii)			
v	Loss remaining after set off (i – iv)			

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

**Schedule DPM** Depreciation on Plant and Machinery (Other than assets on which full capital expenditure is allowable as deduction under any other section)

1	Block of assets	Plant and machinery			
		15	30	40	45
		(i)	(ii)	(iii)	(iv)
2	Rate (%)				
3	Written down value on the first day of previous year				
3a	Amount as adjusted on account of opting for taxation under section 115BAC				
3b	Adjusted Written down value on the first day of previous year (3) + (3a)				
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 3b or 4				
6	Amount on which depreciation at full rate to be allowed (3b + 4 - 5) (enter 0, if result is negative)				
7	Additions for a period of less than 180 days in the previous year				
8	Consideration or other realizations during the year out of 7				
9	Amount on which depreciation at half rate to be allowed (7-8) (enter 0, if result is negative)				
10	Depreciation on 6 at full rate				
11	Depreciation on 9 at half rate				
12	Additional depreciation, if any, on 4				
13	Additional depreciation, if any, on 7				
14	Additional depreciation relating to immediately preceding year' on asset put to use for less than 180 days				
15	Total depreciation (10+11+12+13+14)				
16	Depreciation disallowed under section 38(2) of the I.T. Act (out of column 15)				
17	Net aggregate depreciation (15-16)				
18	Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. (out of column 17)				
19	Expenditure incurred in connection with transfer of asset/ assets				
20	Capital gains/ loss under section 50 (5 + 8 - 3b - 4 - 7 - 19) (enter negative only if block ceases to exist)				
21	Written down value on the last day of previous year (6+ 9 - 15) (enter 0 if result is negative)				

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

1	Block of assets	Land	Building (not including land)			Furniture and fittings	Intangible assets	Ships
		Nil	5	10	40	10	25	20
		(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)
2	Rate (%)							
3	Written down value on the first day of previous year							

4	Additions for a period of 180 days or more in the previous year							
5	Consideration or other realization during the previous year out of 3 or 4							
6	Amount on which depreciation at full rate to be allowed (3 + 4 -5) (enter 0, if result is negative)							
7	Additions for a period of less than 180 days in the previous year							
8	Consideration or other realizations during the year out of 7							
9	Amount on which depreciation at half rate to be allowed (7-8) (enter 0, if result is negative)							
10	Depreciation on 6 at full rate							
11	Depreciation on 9 at half rate							
12	Total depreciation (10+11)							
13	Depreciation disallowed under section 38(2) of the I.T. Act (out of column 12)							
14	Net aggregate depreciation (12-13)							
15	Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. (out of column 14)							
16	Expenditure incurred in connection with transfer of asset/ assets							
17	Capital gains/ loss under section 50 (5 + 8 -3-4 -7 -16) (enter negative only if block ceases to exist)							
18	Written down value on the last day of previous year (6+ 9 -12) (enter 0 if result is negative)							

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

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

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

DEEMED CAPITAL GAINS	1	Plant and machinery			
		a	Block entitled for depreciation @ 15 per cent (Schedule DPM - 20i)	1a	
		b	Block entitled for depreciation @ 30 per cent (Schedule DPM - 20ii)	1b	
		c	Block entitled for depreciation @ 40 per cent (Schedule DPM - 20iii)	1c	

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

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

Sl No	Expenditure of the nature referred to in section (1)	Amount, if any, debited to profit and loss account (2)	Amount of deduction allowable (3)	Amount of deduction in excess of the amount debited to profit and loss account (4) = (3) - (2)
i	35(1)(i)			
ii	35(1)(ii)			
iii	35(1)(ia)			
iv	35(1)(iii)			
v	35(1)(iv)			
vi	35(2AA)			
vii	35(2AB)			
viii	35CCC			
ix	35CCD			
X	Total			
NOTE	In case any deduction is claimed under sections 35(1)(ii) or 35(1)(ia) or 35(1)(iii) or 35(2AA), please provide the details as per Schedule RA.			

**Schedule CG Capital Gains**

Short-term Capital Gains	A Short-term Capital Gains (STCG) (Sub-items 4 and 5 are not applicable for residents)							
	1 From sale of land or building or both (fill up details separately for each property)							
	a	i	Full value of consideration received/receivable			ai		
			Value of property as per stamp valuation authority			aii		
			Full value of consideration adopted as per section 50C for the purpose of Capital Gains () [in case (aii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (aii)]			aiii		
		b Deductions under section 48						
	i	Cost of acquisition without indexation			bi			
		Cost of Improvement without indexation			bii			
		Expenditure wholly and exclusively in connection with transfer			biii			
		iv Total (bi + bii + biii)			biv			
	c Balance (aiii – biv)				1c			
	d Deduction under section 54B/54D/ 54G/54GA (Specify details in item D below)				1d			
	e Short-term Capital Gains on Immovable property (1c - 1d)							
	f In case of transfer of immovable property, please furnish the following details (see note)							
		S.No.	Name of buyer(s)	PAN/Aadhaar No. of buyer(s)	Percentage share	Amount	Address of property	Pin code
NOTE ► Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deduced under section 194-1A or is quoted by buyer in the documents. In case of more than one buyer, please indicate the respective percentage share and amount.								
2 From slump sale								
a	Full value of consideration			2a	(5 of Form 3CEA)			
b	Net worth of the under taking or division			2b	(6(e) of Form 3CEA)			
c Short term capital gains from slump sale (2a-2b)					A2c			
3 From sale of equity share or unit of equity oriented Mutual Fund (MF) or unit of a business trust on which STT is paid under section 111A or 115AD(1)(ii) proviso (for FII)								

	a	Full value of consideration	3a	
	b	Deductions under section 48		
	i	Cost of acquisition without indexation	bi	
	ii	Cost of Improvement without indexation	bii	
	iii	Expenditure wholly and exclusively in connection with transfer	biii	
	iv	Total (i + ii + iii)	biv	
	c	Balance (3a – biv)	3c	
	d	Loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)	3d	
	e	Short-term capital gain on equity share or equity oriented MF (STT paid) (3c +3d)		A3e
4		For NON-RESIDENT, not being an FII- from sale of shares or debentures of an Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)		
	a	STCG on transactions on which securities transaction tax (STT) is paid		A4a
	b	STCG on transactions on which securities transaction tax (STT) is not paid		A4b
5		For NON-RESIDENTS- from sale of securities (other than those at A3 above) by an FII as per section 115AD		
	a	i In case securities sold include shares of a company other than quoted shares, enter the following details		
		a Full value of consideration received/receivable in respect of unquoted shares		
		b Fair market value of unquoted shares determined in the prescribed manner		
		c Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic	
	ii	Full value of consideration in respect of securities other than unquoted shares		
	iii	Total (ic + ii)	aiii	
	b	Deductions under section 48		
	i	Cost of acquisition without indexation	bi	
	ii	Cost of improvement without indexation	bii	
	iii	Expenditure wholly and exclusively in connection with transfer	biii	
	iv	Total (i + ii + iii)	biv	
	c	Balance (5aiii – biv)	5c	
	d	Loss to be disallowed u/s 94(7) or 94(8)- for example if security bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such security to be ignored (Enter positive value only)	5d	
	e	Short-term capital gain on sale of securities (other than those at A3 above) by an FII (5c +5d)		A5e
6		From sale of assets other than at A1 or A2 or A3 or A4 or A5 above		
	a	i In case assets sold include shares of a company other than quoted shares, enter the following details		
		a Full value of consideration received/receivable in respect of unquoted shares		
		b Fair market value of unquoted shares determined in the prescribed manner		
		c Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic	
	ii	Full value of consideration in respect of assets other than unquoted shares		
	iii	Total (ic + ii)	aiii	
	b	Deductions under section 48		
	i	Cost of acquisition without indexation	bi	
	ii	Cost of Improvement without indexation	bii	
	iii	Expenditure wholly and exclusively in connection with transfer	biii	
	iv	Total (i + ii + iii)	biv	
	c	Balance (6aiii – biv)	6c	
	d	In case of asset (security/unit) loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)	6d	
	e	Deemed short term capital gains on depreciable assets (6 of schedule-DCC)	6e	
	f	Deduction under section 54D/54G/54GA	6f	
	g	STCG on assets other than at A1 or A2 or A3 or A4 or A5 above (6c + 6d + 6e -6f)		A6g
7		Amount deemed to be short term capital gains		

<b>a Whether any amount of unutilized capital gain on asset transferred during the previous years shown below was deposited in the Capital Gains Accounts Scheme within due date for that year?</b> <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below											
	Sl.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired/constructed		Amount not used for new asset or remained unutilized in Capital gains account (X)					
	i	2017-18	54D/54G/54GA	Year in which asset acquired/constructed	Amount utilised out of Capital Gains account						
	ii	2018-19	54B								
<b>b Amount deemed to be short term capital gains u/s 54B/54D/54G/54GA, other than at 'a'</b>											
<b>Total amount deemed to be short term capital gains (Xi + Xii + b)</b>											
<b>8 Pass Through Income/Loss in the nature of Short Term Capital Gain, (Fill up schedule PTI) (A8a + A8b + A8c)</b>											
	A	Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable @ 15%					A8a				
	b	Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable @ 30%					A8b				
	c	Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable at applicable rates					A8c				
<b>9 Amount of STCG included in A1-A8 but not chargeable to tax or chargeable at special rates as per DTAA</b>											
	Sl. No.	Amount of income	Item No. A1 to A8 above in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate [lower of (6) or (9)]	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
	I										
	II										
	A	Total amount of STCG not chargeable to tax as per DTAA								A9a	
	B	Total amount of STCG chargeable to tax at special rates as per DTAA								A9b	
<b>10 Total Short-term Capital Gain (A1e+ A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7+A8 – A9a)</b>											
<b>B Long-term capital gain (LTCG) (Sub-items , 6, 7, 8 &amp; 9 are not applicable for residents)</b>											
<b>1 From sale of land or building or both (fill up details separately for each property)</b>											
Long-term Capital Gains	a	<b>I Full value of consideration received/receivable</b>					ai				
		<b>ii Value of property as per stamp valuation authority</b>					aii				
		<b>iii Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (aii)]</b>					aiii				
	b	<b>Deductions under section 48</b>									
		I	<b>Cost of acquisition with indexation</b>					bi			
		ii	<b>Cost of Improvement with indexation</b>					bii			
		iii	<b>Expenditure wholly and exclusively in connection with transfer</b>					biii			
		iv	<b>Total (bi + bii + biii)</b>					biv			
	c	<b>Balance (aiii – biv)</b>					1c				
	d	<b>Deduction under section 54/54B/54D/54EC/54F/54G/54GA/54GB (Specify details in item D below)</b>					1d				
	<b>e Long-term Capital Gains on Immovable property (1c - 1d)</b>										
	<b>f In case of transfer of immovable property, please furnish the following details (see note)</b>										
		S.No.	Name of buyer(s)	PAN/Aadhaar No. of buyer(s)	Percentage share	Amount	Address of property	Pin code			
	<b>NOTE</b> ▶ Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents. In case of more than one buyer, please indicate the respective percentage share and amount.										
	<b>2 From slump sale</b>										
	a	<b>Full value of consideration</b>				2a	(5 of Form 3CEA)				
	b	<b>Net worth of the under taking or division</b>				2b	(6(e) of Form 3CEA)				
	c	<b>Balance (2a – 2b)</b>				2c					
	d	<b>Deduction u/s 54EC /54F (Specify details in item D below)</b>				2d					
<b>e Long term capital gains from slump sale (2c-2d)</b>											
<b>3 From sale of bonds or debenture (other than capital indexed bonds issued by Government)</b>											
	a	<b>Full value of consideration</b>				3a					
	b	<b>Deductions under section 48</b>									
	i	<b>Cost of acquisition without indexation</b>				bi					
	ii	<b>Cost of improvement without indexation</b>				bii					

	iii	Expenditure wholly and exclusively in connection with transfer	biii		
	iv	Total (bi + bii +biii)	biv		
	c	Balance (3a – biv)	3c		
	d	Deduction under sections /54F (Specify details in item D below)	3d		
	e	LTCCG on bonds or debenture (3c – 3d)			B3e
4	From sale of, (i) listed securities (other than a unit) or zero coupon bonds where proviso under section 112(1) is applicable (ii) GDR of an Indian company referred in sec. 115ACA				
	a	Full value of consideration	4a		
	b	Deductions under section 48			
	i	Cost of acquisition without indexation	Bi		
	ii	Cost of improvement without indexation	Bii		
	iii	Expenditure wholly and exclusively in connection with transfer	Biii		
	iv	Total (bi + bii +biii)	Biv		
	c	Balance (4a – biv)	4c		
	d	Deduction under section 54F (Specify details in item D below)	4d		
	e	Long-term Capital Gains on assets at B4 above (4c – 4d)			B4e
5	From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A				
	a	LTCCG u/s 112A (column 14 of Schedule 112A)	5a		
	b	Deduction under sections 54F (Specify details in item D below)	5b		
	c	Long-term Capital Gains on sale of capital assets at B5 above (5a – 5b)			B5c
6	For NON-RESIDENTS- from sale of shares or debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)				
	a	LTCCG computed without indexation benefit	6a		
	b	Deduction under sections /54F (Specify details in item D below)	6b		
	c	LTCCG on share or debenture (6a-6b)			B6c
7	For NON-RESIDENTS- from sale of, (i) unlisted securities as per sec. 112(1)(c), (ii) bonds or GDR as referred in sec. 115AC, (iii) securities by FII as referred to in sec. 115AD (other than securities referred to in section 112A for which column B8 is to be filled up)				
A	i	In case securities sold include shares of a company other than quoted shares, enter the following details			
	a	Full value of consideration received/receivable in respect of unquoted shares	ia		
	b	Fair market value of unquoted shares determined in the prescribed manner	ib		
	c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic		
	ii	Full value of consideration in respect of securities other than unquoted shares	aii		
	iii	Total (ic + ii)	aiii		
B	Deductions under section 48				
	i	Cost of acquisition without indexation	bi		
	ii	Cost of improvement without indexation	bii		
	iii	Expenditure wholly and exclusively in connection with transfer	biii		
	iv	Total (bi + bii +biii)	biv		
	c	Balance (aiii – biv)	7c		
	d	Deduction under sections /54F (Specify details in item D below)	7d		
	e	Long-term Capital Gains on assets at 7 above in case of NON-RESIDENT (7c – 7d)			B7e
8	For NON-RESIDENTS - From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A				
	a	LTCCG u/s 112A [Column 14 of 115AD(1)(b)(iii) proviso]	8a		
	b	Deduction under sections 54F (Specify details in item D below)	8b		
	c	Long-term Capital Gains on sale of capital assets at B8 above (8a – 8b)			B8c
9	From sale of foreign exchange asset by NON-RESIDENT INDIAN (If opted under chapter XII-A)				
	a	LTCCG on sale of specified asset (computed without indexation)	9a		
	b	Less deduction under section 115F (Specify details in item D below)	9b		
	c	Balance LTCCG on sale of specified asset (9a- 9b)			B9c
	d	LTCCG on sale of asset, other than specified asset (computed without indexation)	9d		
	e	Less deduction under section 115F (Specify details in item D below)	9e		
	f	Balance LTCCG on sale of asset, other than specified asset (9d- 9e)			B9f

<b>10 From sale of assets where B1 to B9 above are not applicable</b>																																																		
<b>a</b>																																																		
<b>i</b> In case assets sold include shares of a company other than quoted shares, enter the following details																																																		
<b>a</b> Full value of consideration received/receivable in respect of unquoted shares										<b>ia</b>																																								
<b>b</b> Fair market value of unquoted shares determined in the prescribed manner										<b>ib</b>																																								
<b>c</b> Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)										<b>ic</b>																																								
<b>ii</b> Full value of consideration in respect of assets other than unquoted shares										<b>aii</b>																																								
<b>iii</b> Total (ic + ii)										<b>aiii</b>																																								
<b>b</b> Deductions under section 48																																																		
<b>i</b> Cost of acquisition with indexation										<b>bi</b>																																								
<b>ii</b> Cost of improvement with indexation										<b>bii</b>																																								
<b>iii</b> Expenditure wholly and exclusively in connection with transfer										<b>biii</b>																																								
<b>iv</b> Total (bi + bii +biii)										<b>biv</b>																																								
<b>c</b> Balance (10aiii – biv)										<b>10c</b>																																								
<b>d</b> Deduction under section 54D//54F/54G/54GA (Specify details in item D below)										<b>10d</b>																																								
<b>e</b> Long-term Capital Gains on assets at B10 above (10c- 10d)										<b>B10e</b>																																								
<b>11 Amount deemed to be long-term capital gains</b>																																																		
<b>a</b> Whether any amount of unutilized capital gain on asset transferred during the previous year shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below																																																		
<table border="1"> <thead> <tr> <th rowspan="2">Sl.</th> <th rowspan="2">Previous year in which asset transferred</th> <th rowspan="2">Section under which deduction claimed in that year</th> <th colspan="2">New asset acquired/constructed</th> <th rowspan="2">Amount not used for new asset or remained unutilized in Capital gains account (X)</th> </tr> <tr> <th>Year in which asset acquired/constructed</th> <th>Amount utilised out of Capital Gains account</th> </tr> </thead> <tbody> <tr> <td>i</td> <td>2017-18</td> <td>54/54D/54F/54G/54GA</td> <td></td> <td></td> <td></td> </tr> <tr> <td>ii</td> <td>2018-19</td> <td>54B</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>										Sl.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired/constructed		Amount not used for new asset or remained unutilized in Capital gains account (X)	Year in which asset acquired/constructed	Amount utilised out of Capital Gains account	i	2017-18	54/54D/54F/54G/54GA				ii	2018-19	54B																								
Sl.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired/constructed		Amount not used for new asset or remained unutilized in Capital gains account (X)																																													
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ii	2018-19	54B																																																
<b>b</b> Amount deemed to be long-term capital gains, other than at 'a'																																																		
Total amount deemed to be long-term capital gains (Xi + Xii + b)										<b>B11</b>																																								
<b>12 Pass Through Income/Loss in the nature of Long Term Capital Gain, (Fill up schedule PTI) (B12a1+B12a2 + B12b)</b>										<b>B12</b>																																								
<b>a1</b> Pass Through Income/Loss in the nature of Long Term Capital Gain, chargeable @ 10%										<b>B12a1</b>																																								
<b>a2</b> Pass Through Income/Loss in the nature of Long Term Capital Gain, chargeable @ 10% - under sections other than u/s. 112A										<b>B12a2</b>																																								
<b>b</b> Pass Through Income/Loss in the nature of Long Term Capital Gain, chargeable @ 20%										<b>B12b</b>																																								
<b>13 Amount of LTCG included in items B1 to B12 but not chargeable to tax or chargeable at special rates in India as per DTAA</b>																																																		
<table border="1"> <thead> <tr> <th>Sl. No.</th> <th>Amount of income</th> <th>Item No. B1 to B12 above in which included</th> <th>Country name &amp; Code</th> <th>Article of DTAA</th> <th>Rate as per Treaty (enter NIL, if not chargeable)</th> <th>Whether TRC obtained (Y/N)</th> <th>Section of I.T. Act</th> <th>Rate as per I.T. Act</th> <th>Applicable rate [lower of (6) or (9)]</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(6)</th> <th>(7)</th> <th>(8)</th> <th>(9)</th> <th>(10)</th> </tr> </thead> <tbody> <tr> <td>I</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>II</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>										Sl. No.	Amount of income	Item No. B1 to B12 above in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate [lower of (6) or (9)]	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	I										II										
Sl. No.	Amount of income	Item No. B1 to B12 above in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate [lower of (6) or (9)]																																									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)																																									
I																																																		
II																																																		
<b>a</b> Total amount of LTCG not chargeable to tax as per DTAA										<b>B13a</b>																																								
<b>b</b> Total amount of LTCG chargeable to tax at special rates as per DTAA										<b>B13b</b>																																								
<b>14 Total long term capital gain chargeable under I.T. Act (B1e + B2e + B3e + B4e + B5f + B6c + B7e + B8f + B9c + B9f + B10e + B11 + B12 - B13a)</b>										<b>B14</b>																																								
<b>C Income chargeable under the head "CAPITAL GAINS" (A10 + B14) (take B14 as nil, if loss)</b>										<b>C</b>																																								
<b>D Information about deduction claimed against Capital Gains</b>																																																		
<b>1</b> In case of deduction u/s 54/54B/54D/54EC /54F/54G/54GA/115F give following details																																																		
<b>a</b> Deduction claimed u/s 54																																																		
<b>i</b> Date of transfer of original asset										<b>ai</b> <i>dd/mm/yyyy</i>																																								
<b>ii</b> Cost of new residential house										<b>aii</b>																																								
<b>iii</b> Date of purchase /construction of new residential house										<b>aiii</b> <i>dd/mm/yyyy</i>																																								
<b>iv</b> Amount deposited in Capital Gains Accounts Scheme before due date										<b>aiv</b>																																								
<b>v</b> Amount of deduction claimed										<b>av</b>																																								
<b>b</b> Deduction claimed u/s 54B																																																		
<b>i</b> Date of transfer of original asset										<b>bi</b> <i>dd/mm/yyyy</i>																																								
<b>ii</b> Cost of new agricultural land										<b>bii</b>																																								

	iii	Date of purchase of new agricultural land	biii	dd/mm/yyyy	
	iv	Amount deposited in Capital Gains Accounts Scheme before due date	biv		
	v	Amount of deduction claimed	bv		
	<b>c</b> Deduction claimed u/s 54D				
	i	Date of acquisition of original asset	ci	dd/mm/yyyy	
	ii	Cost of purchase/ construction of new land or building for industrial undertaking	cii		
	iii	Date of purchase of new land or building	ciii	dd/mm/yyyy	
	iv	Amount deposited in Capital Gains Accounts Scheme before due date	civ		
	v	Amount of deduction claimed	cv		
	<b>d</b> Deduction claimed u/s 54EC				
	i	Date of transfer of original asset	di	dd/mm/yyyy	
	ii	Amount invested in specified/notified bonds (not exceeding fifty lakh rupees)	dii		
	iii	Date of investment	diii	dd/mm/yyyy	
	iv	Amount of deduction claimed	ddiv		
	<b>e</b> Deduction claimed u/s 54F				
	i	Date of transfer of original asset	ei	dd/mm/yyyy	
	ii	Cost of new residential house	eii		
	iii	Date of purchase/construction of new residential house	eiii	dd/mm/yyyy	
	iv	Amount deposited in Capital Gains Accounts Scheme before due date	eiv		
	v	Amount of deduction claimed	ev		
	<b>f</b> Deduction claimed u/s 54G				
	i	Date of transfer of original asset from urban area	fi	dd/mm/yyyy	
	ii	Cost and expenses incurred for purchase or construction of new asset	fii		
	iii	Date of purchase/construction of new asset in an area other than urban area	fiiii	dd/mm/yyyy	
iv	Amount deposited in Capital Gains Accounts Scheme before due date	fiv			
v	Amount of deduction claimed	fv			
<b>g</b> Deduction claimed u/s 54GA					
i	Date of transfer of original asset from urban area	gi	dd/mm/yyyy		
ii	Cost and expenses incurred for purchase or construction of new asset	gii			
iii	Date of purchase/construction of new asset in SEZ	giii	dd/mm/yyyy		
iv	Amount deposited in Capital Gains Accounts Scheme before due date	giv			
v	Amount of deduction claimed	gv			
<b>h</b> Deduction claimed u/s 115F (for Non-Resident Indians)					
i	Date of transfer of original foreign exchange asset	hi	dd/mm/yyyy		
ii	Amount invested in new specified asset or savings certificate	hii			
iii	Date of investment	hiii	dd/mm/yyyy		
iv	Amount of deduction claimed	hiv			
i	<b>Total deduction claimed (1a + 1b + 1c + 1d + 1e + 1f + 1g + 1h)</b>			<b>1i</b>	
<b>2</b>	<b>In case of deduction u/s 54GB, furnish PAN of the company</b>				

**E Set-off of current year capital losses with current year capital gains (excluding amounts included in A 9a & B 13a which is chargeable under DTAA)**

Sl.	Type of Capital Gain	Capital Gain of current year (Fill this column only if computed figure is positive)	Short term capital loss				Long term capital loss			Current year's capital gains remaining after set off (9=1-2-3-4-5-6-7-8)
			15%	30%	applicable rate	DTAA rates	10%	20%	DTAA rates	
		1	2	3	4	5	6	7	8	9
i	Capital Loss to be set off (Fill this row only, if figure computed is negative)		(A3e*+A4a*+A8a1+A8a2*)	(A5e*+A8b*)	(A1e*+A2c*+A4b*+A6g*+A7*+A8c*)	A9b	(B4e*+B5c*+B7e*+B8c*+B9c*+B12a*)	(B1e*+B2e*+B3e*+B6c*+B9f*+B10e*+B11*+B12b*)	B13b	

ii	Short term capital gain	15%	$(A3e^*+A4a^*+A8a1+A8a2^*)$						
iii		30%	$(A5e^*+A8b^*)$						
iv		applicable rate	$(A1e^*+A2c^*+A4b^*+A6g^*+A7^*+A8c^*)$						
v		DTAA rates	$A9b$						
vi	Long term capital gain	10%	$(B4e^*+B5c^*+B7e^*+B8c^*+B9c^*+B12a^*)$						
vii		20%	$(B1e^*+B2e^*+B3e^*+B6c^*+B9j^*+B10e^*+B11^*+B12b^*)$						
viii		DTAA rates	$B13b$						
ix	Total loss set off (ii + iii + iv + v + vi + vii + viii)								
x	Loss remaining after set off (i- ix)								

The figures of STCG in this table (A1e\* etc.) are the amounts of STCG computed in respective column (A1-A 9) as reduced by the amount of STCG not chargeable to tax or chargeable at special rates as per DTAA, which is included therein, if any.

The figures of LTCG in this table (B1e\* etc.) are the amounts of LTCG computed in respective column (B1-B 13) as reduced by the amount of LTCG not chargeable to tax or chargeable at special rates as per DTAA, which is included therein, if any.

**F Information about accrual/receipt of capital gain**

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

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

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



**Schedule OS Income from other sources**

OTHER SOURCES		1 Gross income chargeable to tax at normal applicable rates (1a+ 1b+ 1c+ 1d + 1e)				1
		A	Dividends, Gross			1a
B	Interest, Gross (bi + bii + biii + biv + bv)			1b		
	i	From Savings Bank	bi			
	ii	From Deposits (Bank/ Post Office/ Co-operative Society/)	bii			
	iii	From Income-tax Refund	biii			
	iv	In the nature of Pass through income/Loss	biv			
	v	Others	bv			
c	Rental income from machinery, plants, buildings, etc., Gross			1c		
d	Income of the nature referred to in section 56(2)(x) which is chargeable to tax (di + dii + diii + div + dv)			1d		
	i	Aggregate value of sum of money received without consideration	di			
	ii	In case immovable property is received without consideration, stamp duty value of property	dii			
	iii	In case immovable property is received for inadequate consideration, stamp duty value of property in excess of such consideration	diiii			
	iv	In case any other property is received without consideration, fair market value of property	div			
	v	In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration	dv			
e	Any other income (please specify nature)			1e		
	Sl. No.	Nature			Amount	
	1	Family Pension				
	2					
	Rows can be added as required					
OTHER SOURCES		2 Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e + 2f related to Sl. No. 1)				2
		a	Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB			2a
b	Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)			2b		
	i	Cash credits u/s 68	bi			
	ii	Unexplained investments u/s 69	bii			
	iii	Unexplained money etc. u/s 69A	biii			
	iv	Undisclosed investments etc. u/s 69B	biv			
	v	Unexplained expenditure etc. u/s 69C	bv			
	vi	Amount borrowed or repaid on hundi u/s 69D	bvi			
c	Accumulated balance of recognised provident fund taxable u/s 111			2c		
	S.No.	Assessment Year	Income benefit	Tax benefit		
	(i)	(ii)	(iii)	(iv)		
d	Any other income chargeable at special rate (total of di to dxix)			2d		
	i	Dividends received by non-resident (not being company) or foreign company chargeable u/s 115A(1)(a)(i)	di			
	ii	Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii)	dii			
	iii	Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia)	diiii			
	iv	Interest referred to in section 194LC (1)-chargeable u/s 115A(1)(a)(iiaa)@5%	div			
	v	Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab)	dv			
	vi	Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)	dvi			
	vii	Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii)	dvii			
	viii	Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b)(A) & 115A(1)(b)(B)	dviii			

		ix	Income by way of interest or dividends from bonds or GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC		dix									
		x	Income by way of dividends from GDRs purchased in foreign currency by residents - chargeable u/s 115ACA		dx									
		xi	Income (other than dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)		dxii									
		xii	Income by way of interest received by an FII on bonds or Government securities referred to in section 194LD – chargeable as per proviso to		dxiii									
		xiii	Tax on non-residents sportsmen or sports associations chargeable u/s 115BBA		dxiv									
		xiv	Anonymous Donations in certain cases chargeable u/s 115BBC		dxv									
		xv	Interest referred to in Proviso to section 194LC(1)-chargeable u/s 115A(1)(a)(iiaa)@4%		dxvi									
		xvi	Income by way of royalty from patent developed and registered in India - chargeable u/s 115BBF		dxvii									
		xvii	Income by way of transfer of carbon credits chargeable u/s 115BBG		dxviii									
		xviii	Investment Income of a Non-Resident Indian chargeable u/s 115E		dxix									
		xix	Distributed income being Dividend referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiaa)											
	e	Pass through income in the nature of income from other sources chargeable at special rates (drop down to be provided)										2e		
	f	Amount included in 1 and 2 above, which is chargeable at special rates in India as per DTAA (total of column (2) of table below)										2f		
		SL No.	Amount of income	Item No.1a to 1d & 2 in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate /lower of (6) or (9)			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)			
		I												
		II												
3	Deductions under section 57 (other than those relating to income chargeable at special rates under 2a, 2b, 2d, 2e & 2f)													
	A(i)	Expenses / Deductions (in case of other than family pension)					3a(i)							
	A(ii)	Deduction u/s 57(iia) (in case of family pension only)					3a(ii)							
	b	Depreciation (available only if income offered in 1.C of "Schedule OS")					3b							
	C	Interest expenditure u/s 57(1)(Available only if income offered in 1a)					3c							
	d	Total					3d							
4	Amounts not deductible u/s 58												4	
5	Profits chargeable to tax u/s 59												5	
6	Net Income from other sources chargeable at normal applicable rates (1 (after reducing income related to DTAA portion) – 3 + 4 + 5) (If negative take the figure to 4i of schedule CYLA)												6	
7	Income from other sources (other than from owning race horses) (2 + 6) (enter 6 as nil, if negative)												7	
8	Income from the activity of owning and maintaining race horses													
	A	Receipts					8a							
	B	Deductions under section 57 in relation to receipts at 8a only					8b							
	C	Amounts not deductible u/s 58					8c							
	D	Profits chargeable to tax u/s 59					8d							
	E	Balance (8a - 8b + 8c + 8d) (if negative take the figure to 10xiii of Schedule CFL)										8e		
9	Income under the head "Income from other sources" (7 + 8e) (take 8e as nil, if negative)												9	
10	Information about accrual/receipt of income from Other Sources													
	S.No.	Other Source Income	Upto 15/6	From 16/6 to 15/9	From 16/9 to 15/12	From 16/12 to 15/3	From 16/3 to 31/3							
			(i)	(ii)	(iii)	(iv)	(v)							

1	Dividend Income						
2	Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix)						

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

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

Sl.No	Head/ Source of Income	Income of current year (Fill this column only if income is zero or positive)	House property loss of the current year set off	Business Loss (other than speculation loss or specified business loss) of the current year set off	Other sources loss (other than loss from owning race horses) of the current year set off	Current year's Income remaining after set off
		1	2	3	4	5=1-2-3-4
<b>I</b>	Loss to be set off → (Fill this row only if computed figure is negative)		(4 of Schedule -HP)	(2v of item E of Schedule BP)	(6 of Schedule-OS)	
<b>ii</b>	Salaries	(6 of Schedule S)				
<b>iii</b>	House property	(4 of Schedule HP)				
<b>iv</b>	Income from Business (excluding speculation profit and income from specified business) or profession	(A38 of Schedule BP)				
<b>v</b>	Speculative Income	(3ii of item E of Schedule BP)				
<b>vi</b>	Specified Business Income	(3iii of item E of Schedule BP)				
<b>vii</b>	Short-term capital gain taxable @ 15%	(9ii of item E of Schedule CG)				
<b>viii</b>	Short-term capital gain taxable @ 30%	(9iii of item E of Schedule CG)				
<b>ix</b>	Short-term capital gain taxable at applicable rates	(9iv of item E of Schedule CG)				
<b>x</b>	Short-term capital gain taxable at special rates in India as per DTAA	(9v of item E of Schedule CG)				
<b>xi</b>	Long term capital gain taxable @ 10%	(9vi of item E of Schedule CG)				
<b>xii</b>	Long term capital gain taxable @ 20%	(9vii of item E of Schedule CG)				
<b>xiii</b>	Long term capital gains taxable at special rates in India as per DTAA	(9viii of item E of Schedule CG)				
<b>xiv</b>	Net income from other sources chargeable at normal applicable rates	(6 of Schedule OS)				
<b>xv</b>	Profit from the activity of owning and maintaining race horses	(8e of Schedule OS)				
<b>xvi</b>	Income from other sources taxable at special rates in India as per DTAA	(2f of Schedule OS)				
<b>xvii</b>	Total loss set off					
<b>xviii</b>	Loss remaining after set-off (i - xvii)					

### Schedule BFLA Details of Income after Set off of Brought Forward Losses of earlier years

Sl. No.	Head/ Source of Income	Income after set off, if any, of current year's losses as per 5 of Schedule CYLA)	Brought forward loss set off	Brought forward depreciation set off	Brought forward allowance under section 35(4) set off	Current year's income remaining after set off
		1	2	3	4	5
<b>i</b>	Salaries	(5ii of Schedule CYLA)				
<b>ii</b>	House property	(5iii of Schedule CYLA)	(B/f house property loss)			
<b>iii</b>	Business (excluding speculation income and income from specified business)	(5iv of Schedule CYLA)	(B/f business loss, other than speculation or specified business loss)			
<b>iv</b>	Speculation Income	(5v of Schedule CYLA)	(B/f normal business or speculation loss)			
<b>v</b>	Specified Business Income	(5vi of Schedule CYLA)	(B/f normal business or specified business loss)			

vi	Short-term capital gain taxable @ 15%	(5vii of Schedule CYLA)	(B/f short-term capital loss)			
vii	Short-term capital gain taxable @ 30%	(5viii of Schedule CYLA)	(B/f short-term capital loss)			
viii	Short-term capital gain taxable at applicable rates	(5ix of Schedule CYLA)	(B/f short-term capital loss)			
ix	Short-term capital gain taxable at special rates in India as per DTAA	(5x of Schedule CYLA)	(B/f short-term capital loss)			
x	Long-term capital gain taxable @ 10%	(5xi of Schedule CYLA)	(B/f short-term or long-term capital loss)			
xi	Long term capital gain taxable @ 20%	(5xii of Schedule CYLA)	(B/f short-term or long-term capital loss)			
xii	Long term capital gains taxable at special rates in India as per DTAA	(5xiii of Schedule CYLA)	(B/f short-term or long-term capital loss)			
xiii	Net income from other sources chargeable at normal applicable rates	(5xiv of Schedule CYLA)				
xiv	Profit from owning and maintaining race horses	(5xv of Schedule CYLA)	(B/f loss from horse races)			
xv	Income from other sources income taxable at special rates in India as per DTAA	(5xvi of Schedule CYLA)				
xvi	Total of brought forward loss set off (2ii + 2iii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2x + 2xi + 2xii + 2xiv)					
xvii	Current year's income remaining after set off Total of (5i + 5ii + 5iii + 5iv + 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi + 5xii + 5xiii + 5xiv + 5xv)					

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

Sl. No.	Assessment Year	Date of Filing (DD/MM/YYYY)	House property loss	Loss from business other than speculative business and specified business			Loss from speculative business	Loss from specified business	Short-term capital loss	Long-term Capital loss	Loss from owning and maintaining race horses
				Brought forward Business Loss	Amount as adjusted on account of opting for taxation u/s 115BAC	Brought forward Business Loss available for set off during the year					
1	2	3	4	5a	5b	5c=5a-5b	6	7	8	9	10
i	2010-11										
ii	2011-12										
iii	2012-13										
iv	2013-14										
v	2014-15										
vi	2015-16										
vii	2016-17										
viii	2017-18										
ix	2018-19										
x	2019-20										
xi	2020-21										
xii	Total of earlier year losses b/f										
xiii	Adjustment of above losses in Schedule BFLA		(2ii of Schedule BFLA)			(2iii of Schedule BFLA)	(2iv of Schedule BFLA)	(2v of Schedule BFLA)			(2xiv of Schedule BFLA)
xiv	2021-22 (Current year losses to be carried forward)		(2xviii of Schedule CYLA)			(3xviii of Schedule CYLA)	(B43 of Schedule BP, if -ve)	(C49 of Schedule BP, if -ve)	(2x+3x+4x+5x) of item E of Schedule CG)	((6x+7x+8x) of item E of Schedule CG)	(8e of Schedule OS, if -ve)
xv	Total loss Carried forward to future years										

CARRY FORWARD OF LOSS

**Schedule UD Unabsorbed depreciation and allowance under section 35(4)**

Sl No	Assessment Year	Depreciation				Allowance under section 35(4)		
		Amount of brought forward unabsorbed depreciation	Amount as adjusted on account of opting for taxation u/s 115BAC	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								
v	<b>Total</b>			(3xvi of BFLA)			(4xvi of BFLA)	

**Schedule ICDS Effect of Income Computation Disclosure Standards on profit**

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

**Schedule 10AA Deduction under section 10AA**

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

**Schedule 80G Details of donations entitled for deduction under section 80G**

DETAILS OF DONATIONS	A Donations entitled for 100% deduction without qualifying limit					
	Name and address of donee		PAN of Donee	Amount of donation		Eligible Amount of donation
				Donation in cash	Donation in other mode	
		i				
		ii				
		iii	Total			
	B Donations entitled for 50% deduction without qualifying limit					
	Name and address of donee		PAN of Donee	Amount of donation		Eligible Amount of donation

			Donation in cash	Donation in other mode	Total Donation	
	i					
	ii					
	iii	Total				
<b>C</b>	<b>Donations entitled for 100% deduction subject to qualifying limit</b>					
	Name and address of donee	PAN of Donee	Amount of donation			Eligible Amount of donation
			Donation in cash	Donation in other mode	Total Donation	
	i					
	ii					
	iii	Total				
<b>D</b>	<b>Donations entitled for 50% deduction subject to qualifying limit</b>					
	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					

**Schedule RA** Details of donations to research associations etc. [deduction under sections 35(1)(ii) or 35(1)(iia) or 35(1)(iii) or 35(2AA)]

	Name and address of donee		PAN of Donee	Amount of donation			Eligible Amount of donation
				Donation in cash	Donation in other mode	Total Donation	
	i						
	ii						
	iii	Total					

**Schedule 80-IA**

a	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(ii) [Telecommunication services]	a1	Undertaking No. 1	(item 30 of Form 10CCB of the undertaking)		
		a2	Undertaking No. 2	(item 30 of Form 10CCB of the undertaking)		
b	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(iii) [Industrial park and SEZs]	b1	Undertaking No. 1	(item 30 of Form 10CCB of the undertaking)		
		b2	Undertaking No. 2	(item 30 of Form 10CCB of the undertaking)		
c	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(iv) [Power]	c1	Undertaking No. 1	(item 30 of Form 10CCB of the undertaking)		
		c2	Undertaking No. 2	(item 30 of Form 10CCB of the undertaking)		
d	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(v) [Revival of power generating plant] and deduction in respect of profits of an undertaking referred to in section 80-IA(4)(vi) [Cross-country natural gas distribution network]	d1	Undertaking No. 1	(item 30 of Form 10CCB of the undertaking)		
		d2	Undertaking No. 2	(item 30 of Form 10CCB of the undertaking)		
e	Total deductions under section 80-IA (a1 + a2 + b1 + b2 + c1 + c2+ d1 + d2)			e		

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

A	Deduction in respect of industrial undertaking located in Jammu & Kashmir or Ladakh [Section 80-IB(4)]	a1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
		a2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
b	Deduction in the case of multiplex theatre [Section 80-IB(7A)]	b1	Undertaking no. 1	(10(v) of Form 10CCBA of the undertaking)	
		b2	Undertaking no. 2	(10(v) of Form 10CCBA of the undertaking)	
c	Deduction in the case of convention centre [Section 80-IB(7B)]	c1	Undertaking no. 1	(10(v) of Form 10CCBB of the undertaking)	
		c2	Undertaking no. 2	(10(v) of Form 10CCBB of the undertaking)	

d	Deduction in the case of undertaking which begins commercial production or refining of mineral oil [Section 80-IB(9)]	d1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
		d2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
e	Deduction in the case of an undertaking developing and building housing projects [Section 80-IB(10)]	e1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
		e2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
f	Deduction in the case of an undertaking engaged in processing, preservation and packaging of fruits, vegetables, meat, meat products, poultry, marine or dairy products [Section 80-IB(11A)]	f1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
		f2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
g	Deduction in the case of an undertaking engaged in integrated business of handling, storage and transportation of food grains [Section 80-IB(11A)]	g1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
		g2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
h	Deduction in the case of an undertaking engaged in operating and maintaining a rural hospital [Section 80-IB(11B)]	h1	Undertaking no. 1	(11(v) of Form 10CCBC)	
		h2	Undertaking no. 2	(11(v) of Form 10CCBC)	
i	Deduction in the case of an undertaking engaged in operating and maintaining a hospital in any area, other than excluded area [Section 80-IB(11C)]	i1	Undertaking no. 1	(11(d) of Form 10CCBD)	
		i2	Undertaking no. 2	(11(d) of Form 10CCBD)	
j	Total deduction under section 80-IB (Total of a1 to i2)				j

**Schedule 80-IC or 80-IE Deductions under section 80-IC or 80-IE**

a	Deduction in respect of undertaking located in Sikkim	a1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		a2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
b	Deduction in respect of undertaking located in Himachal Pradesh	b1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		b2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
c	Deduction in respect of undertaking located in Uttaranchal	c1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		c2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
d	Deduction in respect of undertaking located in North-East			
da	Assam	da1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		da2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
db	Arunachal Pradesh	db1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		db2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
dc	Manipur	dc1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		dc2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
dd	Mizoram	dd1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		dd2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
de	Meghalaya	de1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		de2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
df	Nagaland	df1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		df2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
dg	Tripura	dg1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		dg2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
dh	Total deduction for undertakings located in North-east (total of da1 to dg2)	dh		
e	Total deduction under section 80-IC or 80-IE (a + d + c + dh)	e		

**Schedule VI-A Deductions under Chapter VI-A**

TOTAL DEDUCTIONS	1	Part B- Deduction in respect of certain payments		
	Please note that the deduction in respect of the investment/ deposit/ payments for the period 01-04-2020 to 31-07-2020 cannot be claimed again, if already claimed in the AY 20-21			
	a	80C	b	80CCC
	c	80CCD(1)	d	80CCD(1B)
e	80CCD(2)	f	80D	

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

**Schedule AMT** Computation of Alternate Minimum Tax payable under section 115JC

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

**Schedule AMTC** Computation of tax credit under section 115JD

1	Tax under section 115JC in assessment year 2021-22 (1d of Part-B-TTI)				1		
2	Tax under other provisions of the Act in assessment year 2021-22 (2i of Part-B-TTI)				2		
3	Amount of tax against which credit is available [enter (2 – 1) if 2 is greater than 1, otherwise enter 0]				3		
4	Utilisation of AMT credit Available (Sum of AMT credit utilized during the current year is subject to maximum of amount mentioned in 3 above and cannot exceed the sum of AMT Credit Brought Forward)						
S. No.	Assessment Year (A)	AMT Credit			AMT Credit Utilised during the Current Assessment Year (C)	Balance AMT Credit Carried Forward (D)= (B3) –(C)	
		Gross (B1)	Set-off in earlier assessment years (B2)	Balance brought forward to the current assessment year (B3) = (B1) – (B2)			
i	2013-14						
ii	2014-15						
iii	2015-16						
iv	2016-17						
v	2017-18						
vi	2018-19						
vii	2019-20						
viii	2020-21						
viii	Current AY (enter 1 -2, if 1>2 else enter 0)						
ix	Total						
5	Amount of tax credit under section 115JD utilised during the year [total of item no 4 (C)]				5		
6	Amount of AMT liability available for credit in subsequent assessment years [total of 4 (D)]				6		

**Schedule SPI** Income of specified persons (spouse, minor child etc.) includable in income of the assessee as per section 64

Sl No	Name of person	PAN/Aadhaar No. of person (optional)	Relationship	Amount (Rs)	Head of Income in which included
1					
2					
3					

**Schedule SI**

SI No	Section	<input checked="" type="checkbox"/>	Special rate (%)	Income(i)	Tax thereon
					(ii)
1	111- Accumulated balance of recognised provident for prior years			(2ciii of Schedule OS)	(2civ of Schedule OS)
2	111A or Section 115AD(1)(b)(ii)-Proviso (STCG on shares units on which where STT paid)	<input type="checkbox"/>	15	(part of 5vi of Schedule BFLA)	
3	115AD(STCG for FIIs on securities where STT not paid)	<input type="checkbox"/>	30	(part of 5vii of Schedule BFLA)	
4	112 proviso (LTCG on listed securities/ units without indexation)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
5	112(1)(c)(iii) (LTCG for non-resident on unlisted securities)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
6	115AC (LTCG for non-resident on bonds/GDR)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
7	115AC (Income of non-resident from bonds or GDR purchased in foreign currency)	<input type="checkbox"/>	10	(part of 2dix of Schedule OS)	
8	115ACA (LTCG for an employee of specified company on GDR)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
9	115AD (LTCG for FIIs on securities)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
10	115E (LTCG for non-resident Indian on specified asset)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
11	112 (LTCG on others)	<input type="checkbox"/>	20	(5xi of Schedule BFLA)	
12	112A or section 115AD(1)(b)(iii)-proviso (LTCG on sale of shares or units on which STT is paid)	<input type="checkbox"/>	10	(5(x) of Schedule BFLA)	
13	STCG Chargeable at special rates in India as per DTAA	<input type="checkbox"/>		(part of 5ix of Schedule BFLA)	

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

**Schedule IF Information regarding partnership firms in which you are partner**

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

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

EXEMPT INCOME	Details of Exempt Income (Income not to be included in Total Income or not chargeable to tax)							
	Sl. No.	Amount of income	Nature of income	Country name & Code	Article of DTAA	Head of Income	Whether TRC obtained (Y/N)	
1	Interest income						1	
2	i	Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules)			I			
	ii	Expenditure incurred on agriculture			Ii			
	iii	Unabsorbed agricultural loss of previous eight assessment years			Iii			
	iv	Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 (from Sl. No. 39 of Sch. BP)			iv			
	v	Net Agricultural income for the year (i – ii – iii+iv) (enter nil if loss)						2
	vi	In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details (Fill up details separately for each agricultural land)						
	a	Name of district along with pin code in which agricultural land is located						
	b	Measurement of agricultural land in Acre						
	c	Whether the agricultural land is owned or held on lease (drop down to be provided)						
	d	Whether the agricultural land is irrigated or rain-fed (drop down to be provided)						
3	Other exempt income (including exempt income of minor child) (please specify)						3	
4	Income not chargeable to tax as per DTAA							
	Sl. No.	Amount of income	Nature of income	Country name & Code	Article of DTAA	Head of Income	Whether TRC obtained (Y/N)	
	I							
	II							

	III	Total Income from DTAA not chargeable to tax	4	
5		Pass through income not chargeable to tax (Schedule PTI)	5	
6		Total (1+2+3+4+5)	6	

Schedule PTI Pass Through Income details from business trust or investment fund as per section 115UA, 115UB																	
Sl.	Investment entity covered by section 115UA/115UB	Name of business trust/ investment fund	PAN of the business trust/ investment fund	Sl.	Head of income	Current Year income	Share of current year loss distributed by Investment fund	Net Income/ Loss 9=7-8	TDS on such amount, if any								
											(1)	(2)	(3)	(4)	(5)	(6)	(7)
PASS THROUGH INCOME	1.	(drop down to be provided)			I	House property											
					ii	Capital Gains											
					a	Short term											
					a1	Section 111A											
					b	Long term											
					b1	Section 112A											
					B2	Sections other than 112A											
					iii	Other Sources											
					a	Dividend											
					b	Others											
					Iv	Income claimed to be exempt											
					A	u/s 10(23FBB)											
					B	u/s .....											
					C	u/s .....											
					2.					I	House property						
										ii	Capital Gains						
										A	Short term						
										a1	Section 111A						
										B	Long term						
										b1	Section 112A						
b2	Sections other than 112A																
iii	Other Sources																
1	Dividend																
2	Others																
Iv	Income claimed to be exempt																
a	u/s 10(23FBB)																
b	u/s .....																
c	u/s .....																

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

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

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

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

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

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

Schedule FA		Details of Foreign Assets and Income from any source outside India										
DETAILS OF FOREIGN ASSETS	A1	Details of Foreign Depository Accounts held (including any beneficial interest) at any time during the relevant accounting period)										
	Sl No	Country name	Country code	Name of financial institution	Address of financial institution	ZIP code	Account number	Status	Account opening date	Peak balance during the period	Closing balance	Gross interest paid/credited to the account during the period
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	(i)											
	(ii)											
	A2	Details of Foreign Custodial Accounts held (including any beneficial interest) at any time during the relevant accounting period										



<b>F Details of trusts, created under the laws of a country outside India, in which you are a trustee, beneficiary or settlor</b>												
Sl No	Country Name and code	ZIP Code	Name and address of the trust	Name and address of trustees	Name and address of Settlor	Name and address of Beneficiaries	Date since position held	Whether income derived is taxable in your hands?	If (8) is yes, Income derived from the trust	If (8) is yes, Income offered in this return		
										Amount	Schedule where offered	Item number of schedule
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(i)												
(ii)												

<b>G Details of any other income derived from any source outside India which is not included in,- (i) items A to F above and, (ii) income under the head business or profession</b>												
Sl No	Country Name and code	ZIP Code	Name and address of the person from whom derived	Income derived	Nature of income	Whether taxable in your hands?	If (6) is yes, Income offered in this return					
							Amount	Schedule where offered	Item number of schedule			
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)			
(i)												
(ii)												

**NOTE** Please refer to instructions for filling out this schedule. In case of an individual, not being an Indian citizen, who is in India on a business, employment or student visa, an asset acquired during any previous year in which he was non-resident is not mandatory to be reported in this schedule if no income is derived from that asset during the current previous year.

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

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

<b>A Details of immovable assets</b>				
Sl. No.	Description	Address	Pin code	Amount (cost) in Rs.
(1)	(2)	(3)	(4)	(5)
(i)				
(ii)				
<b>B Details of movable assets</b>				
Sl. No.	Description	Amount (cost) in Rs.		
(1)	(2)	(3)		
(i)	Jewellery, bullion etc.			
(ii)	Archaeological collections, drawings, painting, sculpture or any work of art			
(iii)	Vehicles, yachts, boats and aircrafts			
(iv)	Financial assets	Amount (cost) in Rs.		
	(a) Bank (including all deposits)			
	(b) Shares and securities			
	(c) Insurance policies			
	(d) Loans and advances given			
	(e) Cash in hand			
<b>C Interest held in the assets of a firm or association of persons (AOP) as a partner or member thereof</b>				

Sl. No.	Name and address of the firm(s)/ AOP(s)	PAN of the firm/ AOP	Assessee's investment in the firm/ AOP on cost basis
(1)	(2)	(3)	(4)
(i)			
(ii)			
<b>D</b>	<b>Liabilities in relation to Assets at (A + B + C)</b>		

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

### Schedule GST INFORMATION REGARDING TURNOVER/GROSS RECEIPT REPORTED FOR GST

Sl. No.	GSTIN No(s).	Annual value of outward supplies as per the GST return(s) filed
(1)	(2)	(3)

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

### PART-B

### Part B – TI Computation of total income

TOTAL INCOME			
<b>1</b>	<b>Salaries (6of Schedule S)</b>	<b>1</b>	
<b>2</b>	<b>Income from house property (4 of Schedule-HP) (enter nil if loss)</b>	<b>2</b>	
<b>3</b>	<b>Profits and gains from business or profession</b>		
	<b>i Profit and gains from business other than speculative business and specified business (A38 of Schedule BP) (enter nil if loss)</b>	<b>3i</b>	
	<b>ii Profit and gains from speculative business (3(ii) of Table E of Schedule BP) (enter nil if loss and take the figure to schedule CFL)</b>	<b>3ii</b>	
	<b>iii Profit and gains from specified business ( 3(iii) of Table E of Schedule BP) (enter nil if loss and take the figure to schedule CFL)</b>	<b>3iii</b>	
	<b>iv Income chargeable to tax at special rates (3e &amp; 3f of Schedule BP)</b>	<b>3iv</b>	
	<b>v Total (3i + 3ii + 3iii + 3iv) (enter nil if 3v is a loss)</b>	<b>3v</b>	
<b>4</b>	<b>Capital gains</b>		
	<b>a Short term</b>		
	<b>i Short-term chargeable @ 15% (9ii of item E of schedule CG)</b>	<b>ai</b>	
	<b>ii Short-term chargeable @ 30% (9iii of item E of schedule CG)</b>	<b>a ii</b>	
	<b>iii Short-term chargeable at applicable rate (9iv of item E of schedule CG)</b>	<b>a iii</b>	
	<b>iv Short-term chargeable at special rates in India as per DTAA (9v of item E of Schedule CG)</b>	<b>a iv</b>	
	<b>v Total Short-term (ai + a ii + a iii+a iv) (enter nil if loss)</b>	<b>4av</b>	
	<b>b Long-term</b>		
	<b>i Long-term chargeable @ 10% (9vi of item E of schedule CG)</b>	<b>bi</b>	
	<b>ii Long-term chargeable @ 20% (9vii of item E of schedule CG)</b>	<b>b ii</b>	
	<b>iii Long-term chargeable at special rates in India as per DTAA (9viii of item E of schedule CG)</b>	<b>b iii</b>	
	<b>iv Total Long-term (bi + b ii+b iii) (enter nil if loss)</b>	<b>4biv</b>	
	<b>c Total capital gains (4av+4biv) (enter nil if loss)</b>	<b>4c</b>	
<b>5</b>	<b>Income from other sources</b>		
	<b>a Net income from other sources chargeable to tax at normal applicable rates (6 of Schedule OS) (enter nil if loss)</b>	<b>5a</b>	
	<b>b Income chargeable to tax at special rates (2 of Schedule OS)</b>	<b>5b</b>	
	<b>c Income from the activity of owning and maintaining race horses ( 8e of Schedule OS) (enter nil if loss)</b>	<b>5c</b>	
	<b>d Total (5a + 5b + 5c) (enter nil if loss)</b>	<b>5d</b>	
<b>6</b>	<b>Total of head wise income (1 + 2 + 3v +4c +5d)</b>	<b>6</b>	
<b>7</b>	<b>Losses of current year to be set off against 6 (total of 2xvii, 3xvii and 4xvii of Schedule CYLA)</b>	<b>7</b>	
<b>8</b>	<b>Balance after set off current year losses (6 – 7) (total of serial number (ii) to (xv) column 5 of Schedule CYLA+5b+3iv)</b>	<b>8</b>	
<b>9</b>	<b>Brought forward losses to be set off against 8 (total of 2xvi, 3xvi and 4xvi of Schedule BFLA)</b>	<b>9</b>	

10	Gross Total income (8-9) (also total of serial no (i) to (xiv) of column 5 of Schedule BFLA+ 5b+ 3iv)	10	
11	Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 10	11	
12	Deductions under Chapter VI-A		
	a Part-B, CA and D of Chapter VI-A [(1 + 3) of Schedule VI-A and limited upto (total of i, ii, iii, iv, v, viii, xiii, xiv) of column 5 of BFLA]	12a	
	b Part-C of Chapter VI-A [(2 of Schedule VI-A and limited upto iii5 of BFLA]	12b	
	c Total (12a + 12b) [limited upto (10-11)]	12c	
13	Deduction u/s 10AA (c of Sch. 10AA)	13	
14	Total income (10 - 12c - 13)	14	
15	Income which is included in 14 and chargeable to tax at special rates (total of (i) of schedule SI)	15	
16	Net agricultural income/ any other income for rate purpose (3 of Schedule EI)	16	
17	Aggregate income (14-15+16)[applicable if (14-15) exceeds maximum amount not chargeable to tax]	17	
18	Losses of current year to be carried forward (total of row xiv of Schedule CFL)	18	
19	Deemed income under section 115JC (3 of Schedule AMT)	19	

**Part B – TTI** Computation of tax liability on total income

COMPUTATION OF TAX LIABILITY	1	a Tax payable on deemed total income under section 115JC (4 of Schedule AMT)	1a		
		b Surcharge on (a) (if applicable)	1b		
		c Health and Education Cess @ 4% on (1a+1b) above	1c		
		d Total Tax Payable on deemed total income (1a+1b+1c)	1d		
	2	Tax payable on total income			
		A Tax at normal rates on 17 of Part B-TI	2a		
		B Tax at special rates (total /of col. (ii) of Schedule-SI)	2b		
		C Rebate on agricultural income [applicable if (14-15) of Part B-TI exceeds maximum amount not chargeable to tax]	2c		
		D Tax Payable on Total Income (2a + 2b – 2c)	2d		
		E Rebate under section 87A	2e		
		F Tax payable after rebate (2d – 2e)	2f		
		G Surcharge	Surcharge computed before marginal relief	Surcharge after marginal relief	
		i @ 25% of 17(ii) of Schedule SI	2gi	ia	
		ii @10% or 15%, as applicable of 2(ii),3(ii), 9(ii), 12(ii), 22(ii), 24(ii) of Schedule SI	2gii	iaa	
		iii On [(2f) – (17(ii),2(ii),3(ii), 9(ii), 12(ii), 22(ii), 24(ii) of Schedule SI)]	2giii		
		iv Total (ia + iia)		2giv	
		H Health and Education Cess @ 4% on (2f + 2giii)		2h	
		I Gross tax liability (2f + 2giv + 2h)		2i	
	3	Gross tax payable (higher of 1d and 2i)			
	3a	Tax on income without including income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC ( Schedule Salary)			
3b	Tax deferred - relatable to income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC				
4	Credit under section 115JD of tax paid in earlier years (applicable if 2i is more than 1d) (5 of Schedule AMTC)				
5	Tax payable after credit under section 115JD (3a - 4)				
6	Tax relief				
	a Section 89 (Please ensure to submit Form 10E to claim this relief)	6a			
	b Section 90/ 90A ( 2 of Schedule TR)	6b			
	c Section 91 ( 3 of Schedule TR)	6c			
	d Total (6a + 6b+ 6c)		6d		
7	Net tax liability (5 - 6d) (enter zero if negative)				
8	Interest and fee payable				
	a Interest for default in furnishing the return (section 234A)	8a			
	b Interest for default in payment of advance tax (section 234B)	8b			
	c Interest for deferment of advance tax (section 234C)	8c			

	d	Fee for default in furnishing return of income (section 234F)	8d			
	e	Total Interest and Fee Payable (8a+8b+8c+8d)		8e		
	9	Aggregate liability (7 + 8e)		9		
TAXES PAID	10	Taxes Paid				
	a	Advance Tax (from column 5 of 17A)	10a			
	b	TDS (total of column 5 of 18B and column 9 of 17C)	10b			
	c	TCS (column 7 of 17D)	10c			
	d	Self-Assessment Tax (from column 5 of 17A)	10d			
	e	Total Taxes Paid (10a+10b+10c+10d)		10e		
	11	Amount payable (Enter if 9 is greater than 10e, else enter 0)		11		
	12	Refund (If 10e is greater than 9) (Refund, if any, will be directly credited into the bank account)		12		
B	13	Do you have a bank account in India (Non- Residents claiming refund with no bank account in India may select No)			Select Yes or No	
	i.	a) Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts)				
		Sl. IFS Code of the Bank in case of Bank Accounts held in India ( )	Name of the Bank	Account Number	Indicate the account in which you prefer to get your refund credited, if any (tick one account <input checked="" type="checkbox"/> )	
		I				
		ii				
		Note: 1) Minimum one account should be selected for refund credit 2) In case of refund, multiple accounts are selected for refund credit, then refund will be credited to one of the account decided by CPC after processing the return				
		Rows can be added as required				
	ii.	b) Non- residents, who are claiming income-tax refund and not having bank account in India may, at their option, furnish the details of one foreign bank account:				
		Sl. No.	SWIFT Code	Name of the Bank	Country of Location	IBAN
		1				
	14	Do you at any time during the previous year,- (i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or (ii) have signing authority in any account located outside India; or (iii) have income from any source outside India? [applicable only in case of a resident] [Ensure Schedule FA is filled up if the answer is Yes]			<input type="checkbox"/> Yes <input type="checkbox"/> No	

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

Identification No. of TRP	Name of TRP	Counter Signature of TRP

If TRP is entitled for any reimbursement from the Government, amount thereof

**16**

**17** TAX PAYMENTS

A	Details of payments of Advance Tax and Self-Assessment Tax				
	Sl No	BSR Code	Date of Deposit (DD/MM/YYYY)	Serial Number of Challan	Amount (Rs)
	(1)	(2)	(3)	(4)	(5)
ADVANCE/SELF ASSESSMENT TAX	i				
	ii				
	iii				
	iv				

**NOTE** ▶ Enter the totals of Advance tax and Self-Assessment tax in Sl. No. 10a & 10d of Part B-TTI

B	Details of Tax Deducted at Source from Salary [As per Form 16 issued by Employer(s)]				
	Sl No	Tax Deduction Account Number (TAN) of the Employer	Name of the Employer	Income chargeable under Salaries	Total tax deducted
	(1)	(2)	(3)	(4)	(5)
TDS ON SALARY	I				
	II				

**NOTE** ▶ Please enter total of column 5 in 10b of Part B-TTI

C	Details of Tax Deducted at Source (TDS) on Income [As per Form 16 A issued or Form 16B/16C /16D furnished by Deductor(s)]				
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Sl No	TDS credit relating to self/other person [spouse as per section 5A/other person as per rule 37BA(2)]	PAN/Aadhaar No. of Other Person (if TDS credit related to other person)	TAN of the Deductor/ PAN/ Aadhaar No. of Tenant/ Buyer	Unclaimed TDS brought forward (b/f)		TDS of the current Financial Year (TDS Deducted during the FY 2020-21)		TDS credit being claimed this Year (only if corresponding income is being offered for tax this year, not applicable if TDS is deducted u/s 194N)			Corresponding Receipt/withdrawals offered		TDS credit being carried forward		
				Fin. Year in which deducted	TDS b/f	Deducted in own hands	Deducted in the hands of spouse as per section 5A or any other person as per rule 37BA(2) (if applicable)	Claimed in own hands	Claimed in the hands of spouse as per section 5A or any other person as per rule 37BA(2) (if applicable)		Gross Amount	Head of Income			
(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)		(9)	(10)		(11)	(12)	(13)
							Income	TDS			Income	TDS	PAN/ Aadhaar No.		
i															

**NOTE** ▶ Please enter total of column 9 in 10b of Part B-TTI

D Details of Tax Collected at Source (TCS) [As per Form 27D issued by the Collector(s)]								
TDS ON OTHER INCOME	Sl. No.	Tax Deduction and Tax Collection Account Number of the Collector	Name of the Collector	Unclaimed TCS brought forward (b/f)		TCS of the current fin. Year	Amount out of (5) or (6) being claimed this Year (only if corresponding income is being offered for tax this year)	Amount out of (5) or (6) being carried forward
				Fin. Year in which collected	Amount b/f			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
i								
ii								

**NOTE** ▶ Please enter total of column (7) in 10c of Part B-TTI

### VERIFICATION

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

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

Date

Sign here →

<b>FORM</b>	<b>ITR-4 SUGAM</b>	<b>INDIAN INCOME TAX RETURN</b>	<b>Assessment Year</b>			
		[For Individuals, HUFs and Firms (other than LLP) being a resident having total income upto Rs.50 lakh and having income from business and profession which is computed under sections 44AD, 44ADA or 44AE] [Not for an individual who is either Director in a company or has invested in unlisted equity shares or if income-tax is deferred on ESOP] (Please refer instructions for eligibility)	2	0	2	1

**PART A GENERAL INFORMATION**

(A1) First Name	(A2) Middle Name	(A3) Last Name	(A4) Permanent Account Number
(A5) Date of Birth/Formation (DD/MM/YYYY)			(A6) Flat/Door/Block No.
(A7) Name of Premises/ Building/ Village	(A8) Road/Street/Post Office	(A9) Area/Locality	
(A10) Town/City/District	(A11) State	(A12) Country	(A13) PIN Code/ZIP Code
(A14) Aadhaar Number (12 digits)/ Aadhaar Enrolment Id (28 digits) (if eligible for Aadhaar No.)			(A15) Status Individual <input type="checkbox"/> HUF <input type="checkbox"/> Firm (other than LLP) <input type="checkbox"/>
(A16) Residential/Office Phone Number with STD code/ Mobile No.1	(A17) Mobile No. 2	(A18) Email Address-1 (self)	
			Email Address -2
(A19) Nature of employment - <input type="checkbox"/> Central Govt. <input type="checkbox"/> State Govt. <input type="checkbox"/> Public Sector Undertaking <input type="checkbox"/> Pensioners <input type="checkbox"/> Others <input type="checkbox"/> Not Applicable (e.g. Family Pension etc.)			
(A20) Filed u/s (Tick) [Please see instruction]-	<input type="checkbox"/> 139(1)-On or before due date, <input type="checkbox"/> 139(4)-After due date, <input type="checkbox"/> 139(5)-Revised Return, <input type="checkbox"/> 119(2)(b)- After Condonation of delay		
Or Filed in response to notice u/s	<input type="checkbox"/> 139(9) <input type="checkbox"/> 142(1) <input type="checkbox"/> 148 <input type="checkbox"/> 153A <input type="checkbox"/> 153C		
(A21) If revised/defective then enter Receipt No. and Date of filing of original return (DD/MM/YYYY)	/ /		
(A22) If filed in response to notice u/s 139(9) /142(1)/148/153A/153C or order u/s 119(2)(b)- enter Unique Number/ Document Identification Number (DIN) & Date of such Notice or Order	/ /		
Are you opting for new tax regime u/s 115BAC ? <input type="checkbox"/> Yes <input type="checkbox"/> No			
If yes, please furnish date of filing of form 10-IE along with Acknowledgment number			
Are you filing return of income under Seventh proviso to section 139(1) but otherwise not required to furnish return of income? (Not applicable in case of firm) - (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No			
If yes, please furnish following information [Note: To be filled only if a person is not required to furnish a return of income under section 139(1) but filing return of income due to fulfilling one or more conditions mentioned in the seventh proviso to section 139(1)]			
Have you deposited amount or aggregate of amounts exceeding Rs. 1 Crore in one or more current account during the previous year? (Yes/No)			Amount (Rs) (If Yes)
Have you incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or for any other person? (Yes/ No)			Amount (Rs) (If Yes)
Have you incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity during the previous year? (Yes/No)			Amount (Rs) (If Yes)
(A23) Whether this return is being filed by a representative assessee? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
If yes, please furnish following information -			
(1)	Name of the representative		
(2)	Capacity of the representative		
(3)	Address of the representative		
(4)	Permanent Account Number (PAN)/ Aadhaar No. of the representative		

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

B1	Income from Business & Profession (NOTE-Enter value from E8 of Schedule BP)			B1	
B2	i	Gross Salary (ia+ib+ic)		i	
<b>SALARY / PENSION</b>	a	Salary as per section 17(1)	ia		
	b	Value of perquisites as per section 17(2)	ib		
	c	Profit in lieu of salary as per section 17(3)	ic		
	ii	Less allowances to the extent exempt u/s 10 (drop down to be provided in e-filing utility) [Ensure that it is included in salary income u/s 17(1)/17(2)/17(3)]		ii	
	iii	Net Salary (i – ii)		iii	
	iv	Deductions u/s 16 (iva + ivb+ivc)		iv	
	a	Standard deduction u/s 16(ia)	iva		
	b	Entertainment allowance u/s 16(ii)	ivb		
	c	Professional tax u/s 16(iii)	ivc		
	v	Income chargeable under the head 'Salaries' (iii – iv) (NOTE- Ensure to Fill "Sch TDSI")		B2	
B3	Tick applicable option Self Occupied <input type="checkbox"/> Let Out <input type="checkbox"/> Deemed Let Out <input type="checkbox"/>				

<b>HOUSE PROPERTY</b>	<b>i</b>	<b>Gross rent received/ receivable/ lettable value during the year</b>	<b>i</b>	
	<b>ii</b>	<b>Tax paid to local authorities</b>	<b>ii</b>	
	<b>iii</b>	<b>Annual Value (i – ii)</b>	<b>iii</b>	
	<b>iv</b>	<b>30% of Annual Value</b>	<b>iv</b>	
	<b>v</b>	<b>Interest payable on borrowed capital</b>	<b>v</b>	
	<b>vi</b>	<b>Arrears/Unrealized Rent received during the year Less 30%</b>	<b>vi</b>	
	<b>vii</b>	<b>Income chargeable under the head ‘House Property’ (iii – iv – v) + vi</b> (If loss, put the figure in negative) Note:-Maximum loss from house property that can be set-off is INR 2, 00,000. To avail the benefit of carry forward and set of loss, please use ITR -3/5.	<b>B3</b>	
<b>B4</b>	<b>Income from Other Sources</b> drop down like interest from saving account, deposit etc. to be provided in e-filing utility specifying nature of income and in case of dividend income please mention quarterly breakup for allowing applicable relief from section 234C <b>NOTE- Fill “Sch TDS2” if applicable.</b> Less: Deduction u/s 57(ia) (in case of family pension only)	<b>B4</b>		
<b>B5</b>	<b>Gross Total Income (B1+B2+B3+B4)</b> To avail the benefit of carry forward and set of loss, please use ITR -3/5.	<b>B5</b>		

**PART C—DEDUCTIONS AND TAXABLE TOTAL INCOME** (Refer to instructions for Deductions limits as per Income-tax Act and please note that the deduction in respect of the investment/ deposit/ payments for the period 01-04-2020 to 31-07-2020 cannot be claimed again, if already claimed in the AY 2020-21)

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

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

<b>D1</b>	<b>Tax payable on total income (C20)</b>	<b>D1</b>	
<b>D2</b>	<b>Rebate on 87A</b>	<b>D2</b>	
<b>D3</b>	<b>Tax payable after Rebate (D1-D2)</b>	<b>D3</b>	
<b>D4</b>	<b>Health and Education Cess @ 4% on (D3)</b>	<b>D4</b>	
<b>D5</b>	<b>Total Tax, and Cess ( D3+D4)</b>	<b>D5</b>	
<b>D6</b>	<b>Relief u/s 89 (Please ensure to submit Form 10E to claim this relief)</b>	<b>D6</b>	
<b>D7</b>	<b>Balance Tax after Relief (D5 – D6)</b>	<b>D7</b>	
<b>D8</b>	<b>Total Interest u/s 234A</b>	<b>D8</b>	
<b>D9</b>	<b>Total Interest u/s 234B</b>	<b>D9</b>	
<b>D10</b>	<b>Total Interest u/s 234C</b>	<b>D10</b>	
<b>D11</b>	<b>Fee u/s 234F</b>	<b>D11</b>	
<b>D12</b>	<b>Total Tax, Fee and Interest (D7 + D8 + D9 + D10 + D11)</b>	<b>D12</b>	
<b>D13</b>	<b>Total Advance Tax Paid</b>	<b>D13</b>	
<b>D14</b>	<b>Total Self-Assessment Tax Paid</b>	<b>D14</b>	
<b>D15</b>	<b>Total TDS Claimed (total of column 4 of Schedule-TDS1 and, column 6 of Schedule-TDS2)</b>	<b>D15</b>	
<b>D16</b>	<b>Total TCS Collected (total of column (5) of Schedule-TCS)</b>	<b>D16</b>	
<b>D17</b>	<b>Total Taxes Paid (D13 + D14 + D15 +D16)</b>	<b>D17</b>	
<b>D18</b>	<b>Amount payable (D12 – D17, If D12 &gt; D17)</b>	<b>D18</b>	
<b>D19</b>	<b>Refund (D17 – D12, If D17 &gt; D12)</b>	<b>D19</b>	
<b>D20</b>	<b>Exempt income only for reporting purposes (If agricultural income is more than Rs.5,000/-, use ITR 3/5)</b> (Drop down to be provided in e-filing utility mentioning nature of exempt income, relevant clause and section)	<b>D20</b>	

BANK ACCOUNT	D21 Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts)				
	Sl.	IFS Code of the Bank	Name of the Bank	Account Number	Select Account for Refund Credit
	i				
	ii				

1. Minimum one account should be selected for refund credit.  
2. In case of Refund, multiple accounts are selected for refund credit, then refund will be credited to one of the account decided by CPC after processing the return

SCHEDULE BP – DETAILS OF INCOME FROM BUSINESS OR PROFESSION					
COMPUTATION OF PRESUMPTIVE BUSINESS INCOME UNDER SECTION 44AD					
S. No.	Name of Business		Business code		Description
(i)					
E1	Gross Turnover or Gross Receipts				
	a	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or prescribed electronic modes received before specified date			E1a
	b	Any other mode			E1b
E2	Presumptive Income under section 44AD				
	a	6% of E1a or the amount claimed to have been earned, whichever is higher			E2a
	b	8% of E1b or the amount claimed to have been earned, whichever is higher			E2b
	c	Total (a + b)			E2c
	NOTE—If Income is less than the above percentage of Gross Receipts, it is mandatory to have a tax audit under 44AB & other ITR as applicable has to be filed				
COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44ADA					
S. No.	Name of Business		Business code		Description
(i)					
E3	Gross Receipts				E3
E4	Presumptive Income under section 44ADA (50% of E3) or the amount claimed to have been earned, whichever is higher NOTE—If Income is less than 50% of Gross Receipts, it is mandatory to have a tax audit under 44AB & other ITR as applicable has to be filed				E4
COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE					
S. No.	Name of Business		Business code		Description
(i)					
	<u>Registration No. of goods carriage</u>	<u>Whether owned/ leased/ hired</u>	<u>Tonnage capacity of goods carriage (in MT)</u>	<u>Number of months for which goods carriage was owned/ leased/hired by assessee</u>	<u>Presumptive income u/s 44AE for the goods carriage (Computed @ Rs.1000 per ton per month in case tonnage exceeds 12MT, or else @ Rs.7500 per month) or the amount claimed to have been actually earned, whichever is higher</u>
(i)	(1)	(2)	(3)	(4)	(5)
(a)					
(b)					
Add row options as necessary (At any time during the year the number of vehicles should not exceed 10 vehicles)					
E5	Presumptive Income from Goods Carriage under section 44AE [total of column (5)] NOTE—If the profits are lower than prescribed under S.44AE or the number of Vehicles owned at any time exceed 10 then other ITR, as applicable, has to be filed				E5
E6	Salary and interest paid to the partners NOTE – This is to be filled up only by firms				E6
E7	Presumptive Income u/s 44AE (E5-E6)				E7
E8	Income chargeable under the head 'Business or Profession' (E2c+E4+E7)				E8
INFORMATION REGARDING TURNOVER/GROSS RECEIPT REPORTED FOR GST					
Note – Please furnish the information below for each GSTIN No. separately					
E9	GSTIN No(s).				E9
E10	Annual value of outward supplies as per the GST returns filed				E10

FINANCIAL PARTICULARS OF THE BUSINESS			
Note—For E11 to E25 furnish the information as on 31 <sup>st</sup> day of March, 2021			
E11	Partners/ Members own capital	E11	
E12	Secured loans	E12	
E13	Unsecured loans	E13	
E14	Advances	E14	
E15	Sundry creditors	E15	
E16	Other liabilities	E16	
E17	Total capital and liabilities (E11+E12+E13+E14+E15+E16)	E17	
E18	Fixed assets	E18	
E19	Inventories	E19	
E20	Sundry debtors	E20	
E21	Balance with banks	E21	
E22	Cash-in-hand	E22	
E23	Loans and advances	E23	
E24	Other assets	E24	
E25	Total assets (E18+E19+E20+E21+E22+E23+E24)	E25	
<b>NOTE</b> ▶ Please refer to instructions for filling out this schedule (E15, E19, E20, E22 are mandatory and others if available)			

SCHEDULE IT DETAILS OF ADVANCE TAX AND SELF ASSESSMENT TAX PAYMENTS																
	BSR Code				Date of Deposit (DD/MM/YYYY)				Challan No.				Tax paid			
	Col (1)				Col (2)				Col (3)				Col (4)			
R1																
R2																
R3																
<b>NOTE</b> ▶ Enter the totals of Advance tax and Self-Assessment tax in D13 & D14																

Schedule TCS Details of Tax Collected at Source [As per Form 27D issued by the Collector(s)]					
Sl No	Tax Collection Account Number of the Collector	Name of the Collector	Details of amount paid as mentioned in Form 26AS	Tax Collected	Amount out of (4) being claimed
(1)	Col (1)	Col (2)	Col (3)	Col (4)	Col (5)
i					
ii					
<b>NOTE</b> ▶ Please enter total of column (5) of Schedule-TCS in D16					

SCHEDULE TDS-1 DETAILS OF TAX DEDUCTED AT SOURCE FROM SALARY				
[As per Form 16 issued by Employer(s)]				
	TAN	Name of the Employer	Income under Salary	Tax deducted
	Col (1)	Col (2)	Col (3)	Col (4)
S1				
S2				
S3				
<b>NOTE</b> ▶ Enter the total of column 4 of Schedule-TDS1 and column 6 of Schedule-TDS2 in D15				

SCHEDULE TDS-2 DETAILS OF TAX DEDUCTED AT SOURCE ON INCOME OTHER THAN SALARY								
[As per Form 16 A issued or Form 16C or Form 16D furnished by Deductor(s)]								
Sl. No.	TAN of the Deductor/ PAN/ Aadhaar No. of Tenant	Unclaimed TDS brought forward (b/f)		TDS of the current Fin. Year	TDS credit being claimed this Year (only if corresponding receipt is being offered for tax this year, not applicable if TDS is deducted u/s 194N)	Corresponding Receipt/ withdrawals offered		TDS credit being carried forward
		Fin. Year in which deducted	TDS b/f	TDS Deducted	TDS Claimed	Gross Amount	Head of Income	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
i								
ii								
<b>NOTE</b> ▶ Enter the total of column 6 of Schedule TDS2 and column 4 of Schedule-TDS1 in D15								

**VERIFICATION**

I, \_\_\_\_\_ son/ daughter of \_\_\_\_\_ solemnly declare that to the best of my knowledge and belief, the information given in the return is correct and complete and is in accordance with the provisions of the Income-tax Act, 1961. I further declare that I am making returns in my capacity as \_\_\_\_\_ (*drop down to be provided in e-filing utility*) and I am also competent to make this return and verify it. I am holding permanent account number \_\_\_\_\_. (*Please see instruction*)

Place:

Signature here →

Date :

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

TRP PIN (10 Digit)	Name of TRP	Counter Signature of TRP										
<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>												
Amount to be paid to TRP												

<b>FORM</b>	<b>ITR-5</b>	<b>INDIAN INCOME TAX RETURN</b> [For persons other than- (i) individual, (ii) HUF, (iii) company and (iv) person filing Form ITR-7] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)	Assessment Year					
			2	0	2	1	-	2

**Part A-GEN GENERAL**

<b>PERSONAL INFORMATION</b>	Name		PAN						
	Is there any change in the name? If yes, please furnish the old name		Limited Liability Partnership Identification Number (LLPIN) issued by MCA, if applicable						
	Flat/Door/Block No	Name of Premises/Building/Village	Date of formation (DDMMYYYY)						
			Date of commencement of business (DD/MM/YYYY)						
	Road/Street/Post Office	Area/Locality	Status (firm-1 sub-status- Partnership Firm, LLP, local authority-2, AOP/BOI- 3 sub-status- other cooperative bank, other cooperative society, society registered under society registration Act, 1860 or any other Law corresponding to that state, Primary agricultural credit society/cooperative bank, Rural development bank, Business trust, investment fund, Trust other than trust eligible to file Return in ITR 7, any other AOP/BOI, artificial juridical person-4, sub-status- Estate of the deceased, Estate of the insolvent, Other AJP),					<input type="checkbox"/>	
	Town/City/District	State	Pin code/Zip code						
			Country						
	Office Phone Number with STD code/ Mobile No. 1				Mobile No. 2				
	Email Address -1				Email Address -2				
<b>FILING STATUS</b>	(a)	Filed u/s (Tick) [Please see instruction]	<input type="checkbox"/> 139(1)-On or before due date, <input type="checkbox"/> 139(4)-After due date, <input type="checkbox"/> 139(5)-Revised Return, <input type="checkbox"/> 92CD-Modified return, <input type="checkbox"/> 119(2)(b)- after condonation of delay.						
		Or Filed in response to notice u/s	<input type="checkbox"/> 139(9), <input type="checkbox"/> 142(1), <input type="checkbox"/> 148, <input type="checkbox"/> 153A <input type="checkbox"/> 153C						
		Whether you are a business trust?	<input type="checkbox"/> Yes <input type="checkbox"/> No						
		Whether you are an investment fund referred to in section 115UB?	<input type="checkbox"/> Yes <input type="checkbox"/> No						
	(b)	If revised/Defective/ in response to notice for Modified, then enter Receipt No. and Date of filing original return (DD/MM/YYYY)	/ /						
	(c)	If filed in response to a notice u/s 139(9)/142(1)/148/153A/153C/ or order u/s 119(2)(b) enter Unique Number/ Document Identification Number (DIN) and date of such notice/order, or if filed u/s 92CD enter date of advance pricing agreement	(unique number)		/ /				
	(d)	Are you opting for new tax regime u/s 115BAD? <input type="checkbox"/> Yes <input type="checkbox"/> No							
	(di)	If d) is Yes, Please furnish	Date of filing of form 10-IF DD/MM/YYYY		Acknowledgement number:				
	(e)	Residential Status (Tick) <input checked="" type="checkbox"/> Resident <input type="checkbox"/> Non-Resident							
(f)	Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No								
(g)	Whether you are recognized as start up by DPIIT	<input type="checkbox"/> Yes <input type="checkbox"/> No							
(h)	If yes, please provide start up recognition number allotted by the DPIIT								
(i)	Whether certificate from inter-ministerial board for certification is received?	<input type="checkbox"/> Yes <input type="checkbox"/> No							
(j)	If yes, please provide the certification number								
(k)	In the case of non-resident, is there a permanent establishment (PE) in India (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No								
(l)	Whether you are an FII / FPI? Yes/No If yes, please provide SEBI Regn. No.								
(m)	Whether this return is being filed by a representative assessee? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No								
	If yes, please furnish following information -								
	(1)	Name of the representative assessee							
	(2)	Capacity of the Representative (drop down to be provided)							
	(3)	Address of the representative assessee							

	(4)	Permanent Account Number (PAN)/Aadhaar No. of the representative assessee															
	(n)	Whether you are Partner in a firm? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information															
		Name of Firm					PAN										
	(o)	Whether you have held unlisted equity shares at any time during the previous year? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information in respect of equity shares															
		Name of company	Type of company	PAN	Opening balance		Shares acquired during the year				Shares transferred during the year		Closing balance				
					No. of shares	Cost of acquisition	No. of shares	Date of subscription / purchase	Face value per share	Issue price per share (in case of fresh issue)	Purchase price per share (in case of purchase from existing shareholder)	No. of shares	Sale consideration	No. of shares	Cost of acquisition		
		1a	1b	2	3	4	5	6	7	8	9	10	11	12	13		
AUDIT INFORMATION	a	Whether liable to maintain accounts as per section 44AA? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No															
	a2	Whether assessee is declaring income only under section 44AD/44ADA/44AE/44B/44BB/44BBA (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No															
	a2i	If No, whether during the year Total sales/turnover/gross receipts of business exceeds Rs.1 crore but does not exceed Rs.10 crores? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No															
	a2ii	If Yes is selected at a2i, whether aggregate of all amounts received including amount received for sales, turnover or gross receipts or on capital account such as capital contribution, loans etc. during the previous year, in cash, does not exceed five per cent of the said amount? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No															
	a2iii	If Yes is selected at a2i, whether aggregate of all payments made including amount incurred for expenditure or on capital account such as asset acquisition, repayment of loans etc. during the previous year, in cash, does not exceed five per cent of the said payment? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No															
	b	Whether liable for audit under section 44AB? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No															
	c	If (b) is Yes, whether the accounts have been audited by an accountant? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If Yes, furnish the following information-															
		(i)	Date of furnishing of the audit report (DD/MM/YYYY) / /														
		(ii)	Name of the auditor signing the tax audit report														
		(iii)	Membership no. of the auditor														
		(iv)	Name of the auditor (proprietorship/ firm)														
		(v)	Proprietorship/firm registration number														
		(vi)	Permanent Account Number (PAN)/Aadhaar No. of the auditor (proprietorship/ firm)														
	(vii)	Date of audit report															
	di	Are you liable for Audit u/s 92E? <input type="checkbox"/> Yes <input type="checkbox"/> No															
	dii	If (di) is Yes, whether the accounts have been audited u/s 92E?					<input type="checkbox"/> Yes <input type="checkbox"/> No					Date of furnishing audit report? DD/MM/YYYY					
	diii	If liable to furnish other audit report under the Income-tax Act, mention whether have you furnished such report. If yes, please provide the details as under) (Please see Instructions)															
		Sl. No.	Section Code					Date (DD/MM/YYYY)									
PARTNERS/ MEMBERS/TRUST INFORMATION	e	If liable to audit under any Act other than the Income-tax Act, mention the Act, section and date of furnishing the audit report															
		Act and section				(DD/MM/YY)				Act and section				(DD/MM/YY)			
	A	Whether there was any change during the previous year in the partners/members of the firm/AOP/BOI (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (In case of societies and cooperative banks give details of Managing Committee) If Yes, provide the following details															
		Sl.	Name of the Partner/member				Admitted/Retired		Date of admission/retirement			Percentage of share (if determinate)					
		1.															
	2.																
	B	Is any member of the AOP/BOI/executor of AJP a foreign company? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No															

	<b>C</b>		If Yes, mention the percentage of share of the foreign company in the AOP/BOI/ executor of AJP <input type="checkbox"/> <input type="checkbox"/>						
	<b>D</b>		Whether total income of any member of the AOP/BOI/executor of AJP (excluding his share from such association or body or executor of AJP) exceeds the maximum amount which is not chargeable to tax in the case of that member? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No						
<b>E</b>		Particulars of persons who were partners/ members in the firm/AOP/BOI or settlor/trustee/beneficiary in the trust or executors in the case of estate of deceased / estate of insolvent as on 31 <sup>st</sup> day of March, 2020 or date of dissolution							
	S.No	Name and Address	Percentage of share (if determinate)	PAN	Aadhaar Number/ Enrolment Id (if eligible for Aadhaar)	Designated Partner Identification Number, in case partner in LLP	Status (see instructions)	Rate of Interest on Capital	Remuneration paid/ payable
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
For persons referred to in section 160(1)(iii) or (iv)	<b>F</b>		To be filled in case of persons referred to in section 160(1)(iii) or (iv)						
	1	Whether shares of the beneficiary are determinate or known?						<input type="checkbox"/> Yes <input type="checkbox"/> No	
	2	Whether the person referred in section 160(1)(iv) has Business Income?						<input type="checkbox"/> Yes <input type="checkbox"/> No	
	3	Whether the person referred in section 160(1)(iv) is declared by a Will and /or is exclusively for the benefit of any dependent relative of the settlor and/or is the only trust declared by the settlor?						<input type="checkbox"/> Yes <input type="checkbox"/> No	
	4	Please furnish the following details (as applicable) :							
		(i)	Whether all the beneficiaries have income below basic exemption limit?					<input type="checkbox"/> Yes <input type="checkbox"/> No	
	(ii)	Whether the relevant income or any part thereof is receivable under a trust declared by any person by will and such trust is the only trust so declared by him?					<input type="checkbox"/> Yes <input type="checkbox"/> No		
	(iii)	Whether the trust is non-testamentary trust created before 01-03-1970 for the exclusive benefit of relatives/member of HUF of the settlor mainly dependent on him/Family?					<input type="checkbox"/> Yes <input type="checkbox"/> No		
	(iv)	Whether the trust is created on behalf of a provident fund, superannuation fund, gratuity fund, pension fund or any other fund created bona fide by a person carrying on Business or profession exclusive for the employees in such Business or Profession?					<input type="checkbox"/> Yes <input type="checkbox"/> No		
NATURE OF BUSINESS	<b>G</b>		Nature of business or profession, if more than one business or profession indicate the three main activities/ products (Other than those declaring income under sections 44AD, 44ADA and 44AE)						
	S.No.	Code [Please see instruction]	Trade name of the business, if any			Description			
	(i)								
	(ii)								

## Part A-BS

BALANCE SHEET AS ON 31<sup>ST</sup> DAY OF MARCH, 2021 OR DATE OF DISSOLUTION (fill items A and B in a case where regular books of accounts are maintained, otherwise fill item C)

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

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

		<b>i Inventories</b>				
		<b>A Raw materials</b>	<b>iA</b>			
		<b>B Work-in-progress</b>	<b>iB</b>			
		<b>C Finished goods</b>	<b>iC</b>			
		<b>D Stock-in-trade (in respect of goods acquired for trading)</b>	<b>iD</b>			
		<b>E Stores/consumables including packing material</b>	<b>iE</b>			
		<b>F Loose tools</b>	<b>iF</b>			
		<b>G Others</b>	<b>iG</b>			
		<b>H Total (iA + iB + iC + iD + iE + iF + iG)</b>			<b>iH</b>	
		<b>ii Sundry Debtors</b>				
		<b>A Outstanding for more than one year</b>	<b>iiA</b>			
		<b>B Others</b>	<b>iiB</b>			
		<b>C Total Sundry Debtors</b>			<b>iiC</b>	
		<b>iii Cash and bank balances</b>				
		<b>A Balance with banks</b>	<b>iiiA</b>			
		<b>B Cash-in-hand</b>	<b>iiiB</b>			
		<b>C Others</b>	<b>iiiC</b>			
		<b>D Total Cash and cash equivalents (iiiA + iiiB + iiiC)</b>			<b>iiiD</b>	
		<b>iv Other Current Assets</b>			<b>aiv</b>	
		<b>v Total current assets (iH + iiC + iiiD + aiv)</b>			<b>av</b>	
		<b>b Loans and advances</b>				
		<b>i Advances recoverable in cash or in kind or for value to be received</b>	<b>bi</b>			
		<b>ii Deposits, loans and advances to corporate and others</b>	<b>bii</b>			
		<b>iii Balance with Revenue Authorities</b>	<b>biii</b>			
		<b>iv Total (bi + bii + biii)</b>			<b>biv</b>	
		<b>v Loans and advances included in biv which is</b>				
		<b>a for the purpose of business or profession</b>	<b>va</b>			
		<b>b not for the purpose of business or profession</b>	<b>vb</b>			
		<b>c Total (av + biv)</b>			<b>3c</b>	
		<b>d Current liabilities and provisions</b>				
		<b>i Current liabilities</b>				
		<b>A Sundry Creditors</b>				
		<b>1 Outstanding for more than one year</b>	<b>1</b>			
		<b>2 Others</b>	<b>2</b>			
		<b>3 Total (1 + 2)</b>	<b>A3</b>			
		<b>B Liability for leased assets</b>	<b>iB</b>			
		<b>C Interest Accrued and due on borrowings</b>	<b>iC</b>			
		<b>D Interest accrued but not due on borrowings</b>	<b>iD</b>			
		<b>E Income received in advance</b>	<b>iE</b>			
		<b>F Other payables</b>	<b>iF</b>			
		<b>G Total (A3 + iB + iC + iD + iE + iF)</b>			<b>iG</b>	
		<b>ii Provisions</b>				
		<b>A Provision for Income Tax</b>	<b>iiA</b>			
		<b>B Provision for Leave encashment/Superannuation/Gratuity</b>	<b>iiB</b>			
		<b>C Other Provisions</b>	<b>iiC</b>			
		<b>D Total (iiA + iiB + iiC)</b>			<b>iiE</b>	
		<b>iii Total (iE + iiD)</b>			<b>diii</b>	
		<b>e Net current assets (3c – diii)</b>			<b>3e</b>	
<b>4</b>	<b>a</b>	<b>Miscellaneous expenditure not written off or adjusted</b>	<b>4a</b>			

		b	Deferred tax asset	4b		
		c	Debit balance in Profit and loss account/ accumulated balance	4c		
		d	Total (4a + 4b + 4c)	4d		
		5	Total, application of funds (1e + 2c + 3e + 4d)	5		
	NO ACCOUNT CASE	C	In a case where regular books of account of business or profession are not maintained, furnish the following information as on 31 <sup>st</sup> day of March, - 2021, in respect of business or profession			
1		Amount of total sundry debtors			C1	
2		Amount of total sundry creditors			C2	
3		Amount of total stock-in-trade			C3	
4		Amount of the cash balance			C4	

**Part A-  
Manufacturing  
Account**

**Manufacturing Account for the financial year 2020-21** (fill items 1 to 3 in a case where regular books of accounts are maintained, otherwise fill items 62 to 66 as applicable)

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

**Part A-Trading  
Account**

**Trading Account for the financial year 2020-21** (fill items 4 to 12 in a case where regular books of accounts are maintained, otherwise fill items 62 to 66 as applicable)

CREDITS TO TRADING ACCOUNT	4	Revenue from operations				
	A	Sales/ Gross receipts of business (net of returns and refunds and duty or tax, if any)				
		i	Sale of goods	i		
		ii	Sale of services	ii		
		iii	Other operating revenues (specify nature and amount)			
		a		iiia		
		b		iiib		
		c	Total (iiia + iiib)	iiic		
	iv	Total (i + ii + iiic)			Aiv	
	B	Gross receipts from Profession				B

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

**Part A-P & L** Profit and Loss Account for the financial year 2020-21 (fill items 13 to 60 in a case where regular books of accounts are maintained, otherwise fill items 62 to 66 as applicable)

<b>CREDITS TO PROFIT AND LOSS ACCOUNT</b>	<b>13</b>	<b>Gross profit transferred from Trading Account</b>			<b>13</b>	
	<b>14</b>	<b>Other income</b>				
		i	Rent	i		
		ii	Commission	ii		
		iii	Dividend income	iii		
		iv	Interest income	iv		
		v	Profit on sale of fixed assets	v		
		vi	Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT)	vi		
		vii	Profit on sale of other investment	vii		
		viii	Gain (loss) on account of foreign exchange fluctuation u/s 43AA	viii		
		ix	Profit on conversion of inventory into capital asset u/s 28(via) (FMV of inventory as on the date of conversion)	ix		
		x	Agricultural income	x		
	xi	Any other income (specify nature and amount)				

	a		xia		
	b		xib		
	c	Total (xia + xib)	xic		
	xii	Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x+ xic)			14xii
15	Total of credits to profit and loss account (13+14xii)				15
16	Freight outward				16
17	Consumption of stores and spare parts				17
18	Power and fuel				18
19	Rents				19
20	Repairs to building				20
21	Repairs to machinery				21
22	Compensation to employees				
	i	Salaries and wages	22i		
	ii	Bonus	22ii		
	iii	Reimbursement of medical expenses	22iii		
	iv	Leave encashment	22iv		
	v	Leave travel benefits	22v		
	vi	Contribution to approved superannuation fund	22vi		
	vii	Contribution to recognised provident fund	22vii		
	viii	Contribution to recognised gratuity fund	22viii		
	ix	Contribution to any other fund	22ix		
	x	Any other benefit to employees in respect of which an expenditure has been incurred	22x		
	xi	Total compensation to employees (total of 22i to 22x)			22xi
	xii	Whether any compensation, included in 22xi, paid to non-residents	xiiia	Yes / No	
		If Yes, amount paid to non-residents	xiiib		
23	Insurance				
	i	Medical Insurance	23i		
	ii	Life Insurance	23ii		
	iii	Keyman's Insurance	23iii		
	iv	Other Insurance including factory, office, car, goods, etc.	23iv		
	v	Total expenditure on insurance (23i + 23ii + 23iii + 23iv)			23v
24	Workmen and staff welfare expenses				24
25	Entertainment				25
26	Hospitality				26
27	Conference				27
28	Sales promotion including publicity (other than advertisement)				28
29	Advertisement				29
30	Commission				
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i		
	ii	To others	ii		
	iii	Total (i + ii)			30iii
31	Royalty				
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i		
	ii	To others	ii		
	iii	Total (i + ii)			31iii
32	Professional / Consultancy fees / Fee for technical services				
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i		
	ii	To others	ii		
	iii	Total (i + ii)			32iii

33	Hotel, boarding and Lodging										33	
34	Traveling expenses other than on foreign traveling										34	
35	Foreign travelling expenses										35	
36	Conveyance expenses										36	
37	Telephone expenses										37	
38	Guest House expenses										38	
39	Club expenses										39	
40	Festival celebration expenses										40	
41	Scholarship										41	
42	Gift										42	
43	Donation										43	
44	Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)											
	i	Union excise duty								44i		
	ii	Service tax								44ii		
	iii	VAT/ Sales tax								44iii		
	iv	Cess								44iv		
	v	Central Goods & Service Tax (CGST)								44v		
	vi	State Goods & Services Tax (SGST)								44vi		
	vii	Integrated Goods & Services Tax (IGST)								44vii		
	viii	Union Territory Goods & Services Tax (UTGST)								44viii		
	ix	Any other rate, tax, duty or cess incl STT and CTT								44ix		
	x	Total rates and taxes paid or payable (44i + 44ii +44iii +44iv + 44v + 44vi + 44vii + 44viii +44ix)								44x		
45	Audit fee										45	
46	Salary/Remuneration paid to Partners of the firm										46	
47	Other expenses (specify nature and amount)											
	i									i		
	ii									ii		
	iii	Total (i + ii)								47iii		
48	Bad debts (specify PAN/ Aadhaar No. of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)											
	i(1)									48i(1)		
	i(2)									48i(2)		
	i(3)									48i(3)		
	i	(Rows can be added as required) Total [48i(1)+48i(2)+48i(3)]								48i		
	ii	Others (more than Rs. 1 lakh) where PAN/ Aadhaar No. is not available (provide name and complete address)								48ii		
	iii	Others (amounts less than Rs. 1 lakh)								48iii		
	iv	Total Bad Debt (48i + 48ii + 48iii)								48iv		
49	Provision for bad and doubtful debts										49	
50	Other provisions										50	
51	Profit before interest, depreciation and taxes [15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46 + 47iii + 48iv + 49 + 50)]										51	
52	Interest											
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company								i		
	ii	To others								ii		
	iii	Total (i + ii)								52iii		
53	Depreciation and amortisation										53	
54	Net profit before taxes (51 – 52iii – 53)										54	
55	Provision for current tax										55	
56	Provision for Deferred Tax										56	
57	Profit after tax (54 - 55 - 56)										57	
58	Balance brought forward from previous year										58	
59	Amount available for appropriation (57 + 58)										59	

	60	Transferred to reserves and surplus				60		
	61	Balance carried to balance sheet in proprietor's account (59 – 60)				61		
PRESUMPTIVE INCOME CASES	62	COMPUTATION OF PRESUMPTIVE BUSINESS INCOME UNDER SECTION 44AD (Only for Resident Partnership Firm other than LLP)						
		SR.NO.	Name of Business	Business code	Description			
		(i)	Gross Turnover or Gross Receipts (ia + ib)			62i		
		a	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system or other prescribed electronic modes received before specified date		ia			
		b	Any other mode		ib			
		(ii)	Presumptive Income under section 44AD (iia + iib)			62ii		
		a	6% of 62ia, or the amount claimed to have been earned, whichever is higher		iia			
		b	8% of 62ib, or the amount claimed to have been earned, whichever is higher		iib			
		<i>NOTE—If income is less than the above percentage of Gross Receipts/Turnover, it is mandatory to maintain books of accounts and have a tax audit under section 44AB</i>						
		63	COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44ADA (Only for Resident Partnership Firm other than LLP)					
			SR.NO.	Name of Business	Business code	Description		
	(i)	Gross Receipts			63i			
	(ii)	Presumptive Income under section 44ADA (50% of 63i, or the amount claimed to have been earned whichever is higher)			63ii			
	<i>NOTE—If income is less than 50% of Gross Receipts, it is mandatory to maintain books of accounts and have a tax audit under section 44AB</i>							
	64	COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE						
		SR.NO.	Name of Business	Business code	Description			
		<u>Registration No. of goods carriage</u>	<u>Whether owned/leased/hired</u>	<u>Tonnage capacity of goods carriage (in MT)</u>	<u>Number of months for which goods carriage was owned/ leased/ hired by assessee</u>	<u>Presumptive income u/s 44AE for the goods carriage (Computed @ Rs.1000 per ton per month in case tonnage exceeds 12MT, or else @ Rs.7500 per month) or the amount claimed to have been actually earned, whichever is higher</u>		
	(i)	(1)	(2)	(3)	(4)	(5)		
	(a)							
	(b)							
		Total						
	Add row options as necessary							
	(ii)	Total presumptive income from goods carriage u/s 44AE [total of column (5) of table 64(i)]				64(ii)		
	(iii)	Less: Salary/Remuneration to Partners of the firm				64(iii)		
	(iv)	Total Presumptive Income u/s 44AE (ii-iii)				64(iv)		
	<i>NOTE—If the profits are lower than prescribed under S.44AE or the number of goods carriage owned at any time during the year exceeds 10, it is mandatory to maintain books of accounts and have a tax audit under 44AB.</i>							
NO ACCOUNT CASE	65	IF REGULAR BOOKS OF ACCOUNT OF BUSINESS OR PROFESSION ARE NOT MAINTAINED, furnish the following information for previous year 2020-21 in respect of business or profession -						
		(i)	For assessee carrying on Business					
		a	Gross receipts (a1 + a2)		ia			
		1	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system or other prescribed electronic modes received before specified date		a1			
		2	Any other mode		a2			
		b	Gross profit		ib			
		c	Expenses		ic			
		d	Net profit			65i		
		(ii)	For assessee carrying on Profession					
		a	Gross receipts (a1 + a2)		iia			
		1	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system or other prescribed electronic modes received before specified date		a1			
		2	Any other mode		a2			

	b	Gross profit	iib		
	c	Expenses	iic		
	d	Net profit			65ii
	(iii)	Total profit (65i + 65ii)			65iii
66	i	Turnover from speculative activity			66i
	ii	Gross Profit			66ii
	iii	Expenditure, if any			66iii
	iv	Net income from speculative activity (66ii - 66iii)			66iv

**Part A- OI** **Other Information** (mandatory if liable for audit under section 44AB, for others, fill if applicable)

OTHER INFORMATION	1	Method of accounting employed in the previous year (Tick) <input checked="" type="checkbox"/> mercantile <input type="checkbox"/> cash			
	2	Is there any change in method of accounting (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
	3a	Increase in the profit or decrease in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column 11a(iii) of Schedule ICDS]			3a
	3b	Decrease in the profit or increase in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column 11b(iii) of Schedule ICDS]			3b
	4	Method of valuation of closing stock employed in the previous year			
		a	Raw Material (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)		<input type="checkbox"/>
		b	Finished goods (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)		<input type="checkbox"/>
		c	Is there any change in stock valuation method (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
		d	Increase in the profit or decrease in loss because of deviation, if any, from the method of valuation specified under section 145A		4d
		e	Decrease in the profit or increase in loss because of deviation, if any, from the method of valuation specified under section 145A		4e
	5	Amounts not credited to the profit and loss account, being -			
		a	the items falling within the scope of section 28	5a	
		b	the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, or refund of GST, where such credits, drawbacks or refunds are admitted as due by the authorities concerned	5b	
		c	escalation claims accepted during the previous year	5c	
		d	any other item of income	5d	
		e	capital receipt, if any	5e	
		f	Total of amounts not credited to profit and loss account (5a+5b+5c+5d+5e)		5f
	6	Amounts debited to the profit and loss account, to the extent disallowable under section 36 due to non-fulfilment of condition specified in relevant clauses-			
		a	Premium paid for insurance against risk of damage or destruction of stocks or store [36(1)(i)]	6a	
		b	Premium paid for insurance on the health of employees [36(1)(ib)]	6b	
	c	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend [36(1)(ii)]	6c		
	d	Any amount of interest paid in respect of borrowed capital [36(1)(iii)]	6d		
	e	Amount of discount on a zero-coupon bond [36(1)(iia)]	6e		
	f	Amount of contributions to a recognised provident fund [36(1)(iv)]	6f		
	g	Amount of contributions to an approved superannuation fund [36(1)(iv)]	6g		
	h	Amount of contribution to a pension scheme referred to in section 80CCD [36(1)(iva)]	6h		
	i	Amount of contributions to an approved gratuity fund [36(1)(v)]	6i		
	j	Amount of contributions to any other fund	6j		
	k	Any sum received from employees as contribution to any provident fund or superannuation fund or any fund set up under ESI Act or any other fund for the welfare of employees to the extent not credited to the employees account on or before the due date [36(1)(va)]	6k		
	l	Amount of bad and doubtful debts [36(1)(vii)]	6l		
	m	Provision for bad and doubtful debts [36(1)(vii)]	6m		
	n	Amount transferred to any special reserve [36(1)(viii)]	6n		

	<b>o</b>	Expenditure for the purposes of promoting family planning amongst employees [36(1)(ix)]	6o			
	<b>p</b>	Amount of securities transaction paid in respect of transaction in securities if such income is not included in business income [36(1)(xv)]	6p			
	<b>q</b>	Marked to market loss or other expected loss as computed in accordance with the ICDS notified u/s 145(2) [36(1)(xviii)]	6q			
	<b>r</b>	Expenditure for purchase of sugarcane in excess of the government approved price [36(1)(xvii)]	6r			
	<b>s</b>	Any other disallowance	6s			
	<b>t</b>	Total amount disallowable under section 36 (total of 6a to 6s)				6t
	<b>u</b>	Total number of employees employed by the company (mandatory in case company has recognized Provident Fund)				
	<b>i</b>	deployed in India	<b>i</b>			
	<b>ii</b>	deployed outside India	<b>ii</b>			
	<b>iii</b>	Total	<b>iii</b>			
<b>7</b> Amounts debited to the profit and loss account, to the extent disallowable under section 37						
	<b>a</b>	Expenditure of capital nature [37(1)]	7a			
	<b>b</b>	Expenditure of personal nature [37(1)]	7b			
	<b>c</b>	Expenditure laid out or expended wholly and exclusively NOT for the purpose of business or profession [37(1)]	7c			
	<b>d</b>	Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party [37(2B)]	7d			
	<b>e</b>	Expenditure by way of penalty or fine for violation of any law for the time being in force	7e			
	<b>f</b>	Any other penalty or fine	7f			
	<b>g</b>	Expenditure incurred for any purpose which is an offence or which is prohibited by law	7g			
	<b>h</b>	Amount of any liability of a contingent nature	7h			
	<b>i</b>	Any other amount not allowable under section 37	7i			
	<b>j</b>	Total amount disallowable under section 37 (total of 7a to 7i)				7j
	<b>8</b> A. Amounts debited to the profit and loss account, to the extent disallowable under section 40					
	<b>a</b>	Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B	Aa			
	<b>b</b>	Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B	Ab			
	<b>c</b>	Amount disallowable under section 40 (a)(ib), on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016	Ac			
	<b>d</b>	Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B	Ad			
	<b>e</b>	Amount of tax or rate levied or assessed on the basis of profits [40(a)(ii)]	Ae			
	<b>f</b>	Amount paid as wealth tax [40(a)(iia)]	Af			
	<b>g</b>	Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib)	Ag			
	<b>h</b>	Amount of interest, salary, bonus, commission or remuneration paid to any partner or member [40(b)]	Ah			
	<b>i</b>	Any other disallowance	Ai			
	<b>j</b>	Total amount disallowable under section 40(total of Aa to Ai)				8Aj
<b>B.</b> Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year					8B	
<b>9</b> Amounts debited to the profit and loss account, to the extent disallowable under section 40A						
	<b>a</b>	Amounts paid to persons specified in section 40A(2)(b)	9a			
	<b>b</b>	Amount paid otherwise than by account payee cheque or account payee bank draft or use of electronic clearing system through a bank account or through such electronic mode as may be prescribed, disallowable under section 40A(3)	9b			
	<b>c</b>	Provision for payment of gratuity [40A(7)]	9c			

	d	any sum paid by the assessee as an employer for setting up or as contribution to any fund, trust, company, AOP, or BOI or society or any other institution [40A(9)]	9d		
	e	Marked to market loss or other expected loss except as allowable u/s 36(1)(xviii) [40A(13)]	9e		
	f	Any other disallowance	9f		
	g	Total amount disallowable under section 40A		9g	
10		Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year			
	a	Any sum in the nature of tax, duty, cess or fee under any law	10a		
	b	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	10b		
	c	Any sum payable to an employee as bonus or commission for services rendered	10c		
	d	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	10d		
	e	Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	10e		
	f	Any sum payable towards leave encashment	10f		
	g	Any sum payable to the Indian Railways for the use of railway assets	10g		
	h	Total amount allowable under section 43B (total of 10a to 10g)		10h	
11		Any amount debited to profit and loss account of the previous year but disallowable under section 43B			
	a	Any sum in the nature of tax, duty, cess or fee under any law	11a		
	b	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	11b		
	c	Any sum payable to an employee as bonus or commission for services rendered	11c		
	d	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	11d		
	da	Any sum payable by the assessee as interest on any loan or borrowing from a deposit taking non-banking financial company or systemically important non-deposit taking non-banking financial company, in accordance with the terms and conditions of the agreement governing such loan or borrowing			
	e	Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	11e		
	f	Any sum payable towards leave encashment	11f		
	g	Any sum payable to the Indian Railways for the use of railway assets	11g		
	h	Total amount disallowable under Section 43B (total of 11a to 11g)		11h	
12		Amount of credit outstanding in the accounts in respect of			
	a	Union Excise Duty	12a		
	b	Service tax	12b		
	c	VAT/sales tax	12c		
	d	Central Goods & Service Tax (CGST)	12d		
	e	State Goods & Services Tax (SGST)	12e		
	f	Integrated Goods & Services Tax (IGST)	12f		
	g	Union Territory Goods & Services Tax (UTGST)	12g		
	h	Any other tax	12h		
	i	Total amount outstanding (total of 12a to 12h)		12i	
13		Amounts deemed to be profits and gains under section 33AB or 33ABA or 33AC			13
14		Any amount of profit chargeable to tax under section 41			14

15	Amount of income or expenditure of prior period credited or debited to the profit and loss account (net)	15	
16	Amount of expenditure disallowed u/s 14A	16	
17	Whether assessee is exercising option under subsection 2A of section 92CE Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No [If yes , please fill schedule TPSA]	17	

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

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

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

Details of Income from House Property (Please refer instructions) (Drop down to be provided indicating ownership of property)

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

	<b>K</b> Income from house property 1 (1f – 1i + 1j)	<b>1k</b>	
2	Address of property 2	Town/ City	State
			PIN Code/ Zip code
	Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (if “YES” please enter following details)		
	Assessee’s percentage of share in the property % <input type="text"/>		
	Name of Co-owner(s)	PAN/Aadhaar No. of Co-owner (s)	Percentage Share in Property%
	I		
	II		
	/Tick <input checked="" type="checkbox"/> the applicable option <input type="checkbox"/> Self-Occupied <input type="checkbox"/> Let out <input type="checkbox"/> Deemed let out	Name(s) of Tenant (if let out)	PAN/ Aadhaar No. of Tenant(s) (Please see note)
		I	
		II	
	PAN/TAN / Aadhaar No. of Tenant(s) (if TDS credit is claimed)		
	A Gross rent received or receivable or lettable value (higher of the two, if let out for whole of the year, lower of the two, if let out for part of the year)		2a
	B The amount of rent which cannot be realized	2b	
	C Tax paid to local authorities	2c	
	D Total (2b + 2c)	2d	
	E Annual value (2a – 2d)		2e
	F Annual value of the property owned (own percentage share x 2e)		2f
	G 30% of 2f	2g	
	H Interest payable on borrowed capital	2h	
	I Total (2g + 2h)		2i
	J Arrears/Unrealised rent received during the year less 30%		2j
	K Income from house property 2 (2f – 2i + 2j)		2k
3	Pass through income/ Loss if any *		3
4	Income under the head “Income from house property” (1k + 2k + 3) (if negative take the figure to 2i of schedule CYLA)		4
NOTE	Furnishing of PAN/Aadhaar No. of tenant is mandatory, if tax is deducted under section 194-IB. Furnishing of TAN of tenant is mandatory, if tax is deducted under section 194-I.		

**Schedule BP Computation of income from business or profession**

INCOME FROM BUSINESS OR PROFESSION	<b>A</b>	From business or profession other than speculative business and specified business				
	1	Profit before tax as per profit and loss account (item 54, 62(ii), 63(ii), 64(iv), 65(iii) & 66(iv) of Part A-P&L)		1		
	2a	Net profit or loss from speculative business included in 1 (enter –ve sign in case of loss) [Sl. No. 66iv of Schedule P&L]		2a		
	2b	Net profit or Loss from Specified Business u/s 35AD included in 1 (enter –ve sign in case of loss)		2b		
	3	Income/ receipts credited to profit and loss account considered under other heads of income/chargeable u/s 115BBF/ chargeable u/s 115BBG	a	House property	3a	
			b	Capital gains	3b	
			c	Other sources	3c	
			d	u/s 115BBF	3d	
			e	u/s 115BBG	3e	
	4a	Profit or loss included in 1, which is referred to in section 44AD/ 44ADA/ 44AE/ 44B/ 44BB/ 44BBA/ 44BBB/ 44D/ 44DA/ 44DB/ First Schedule of Income-tax Act (other than profit from life insurance business referred to in section 115B) (Dropdown to be provided)		4a		
	4b	Profit and gains from life insurance business referred to in section 115B		4b		
	4c	Profit from activities covered under rule 7, 7A, 7B(1), 7B(1A) and 8 (Dropdown to be provided)		4c		
	5	Income credited to Profit and Loss account (included in 1) which is exempt				
		a	Share of income from firm(s)	5a		
		b	Share of income from AOP/ BOI	5b		
		c	Any other exempt income (specify nature and amount)			
			i		Ci	
ii				Cii		
iii		Total (ci + cii)	5ciii			
d	Total exempt income (5a + 5b + 5ciii)		5d			
6	Balance (1– 2a – 2b – 3a – 3b – 3c – 3d – 3e – 4a – 4b – 4c– 5d)			6		

7	Expenses debited to profit and loss account considered under other heads of income/related to income chargeable u/s 115BBF/or u/s 115BBG	A	House property	7a		
		B	Capital gains	7b		
		C	Other sources	7c		
		D	u/s 115BBF	7d		
		E	u/s 115BBG	7e		
8a	Expenses debited to profit and loss account which relate to exempt income			8a		
8b	Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A (16 of Part A-OI)			8b		
9	Total (7a + 7b + 7c + 7d + 7e + 8a+ 8b)			9		
10	Adjusted profit or loss (6+9)					10
11	Depreciation and amortisation debited to profit and loss account					11
12	Depreciation allowable under Income-tax Act					
	I	Depreciation allowable under section 32(1)(ii) and 32(1)(ia) (column 6 of Schedule-DEP)		12i		
	ii	Depreciation allowable under section 32(1)(i) (Make your own computation refer Appendix-IA of IT Rules)		12ii		
	iii	Total (12i + 12ii)				12iii
13	Profit or loss after adjustment for depreciation (10 +11 – 12iii)					13
14	Amounts debited to the profit and loss account, to the extent disallowable under section 36 (6t of Part A-OI)			14		
15	Amounts debited to the profit and loss account, to the extent disallowable under section 37 (7j of Part A-OI)			15		
16	Amounts debited to the profit and loss account, to the extent disallowable under section 40 8Aj of Part A-OI)			16		
17	Amounts debited to the profit and loss account, to the extent disallowable under section 40A (9f of PartA-OI)			17		
18	Any amount debited to profit and loss account of the previous year but disallowable under section 43B (11h of Part A-OI)			18		
19	Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006			19		
20	Deemed income under section 41			20		
21	Deemed income under section 32AC/ 32AD/ 33AB/ 33ABA/35ABA/35ABB/ 35AC/ 40A(3A)/ 33AC/ 72A/ 80HHD/			21		
22	Deemed income under section 43CA			22		
23	Any other item of addition under section 28 to 44DB			23		
24	Any other income not included in profit and loss account/any other expense not allowable (including income from salary, commission, bonus and interest from firms in which assessee is a partner)			24		
25	Increase in profit or decrease in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3a + 4d of Part A- OI)			25		
26	Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23+24+25)					26
27	Deduction allowable under section 32(1)(iii)			27		
28	Deduction allowable under section 32AD			28		
29	Amount of deduction under section 35 or 35CCC or 35CCD in excess of the amount debited to profit and loss account (item x(4) of Schedule ESR) (if amount deductible under section 35 or 35CCC or 35CCD is lower than amount debited to P&L account, it will go to item 24)			29		
30	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year(8B of Part A-OI)			30		
31	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year(10h of Part A-OI)			31		
32	Any other amount allowable as deduction			32		
33	Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3b + 4e of Part A- OI)			33		
34	Total (27+28+29+30+31+32+33)					34
35	Income (13+26-34)					35
36	Profits and gains of business or profession deemed to be under -					

	i	Section 44AD [62(ii) of schedule]	36i		
	ii	Section 44ADA [63(ii) of schedule]	36ii		
	iii	Section 44AE [64(iv) of schedule]	36iii		
	iv	Section 44B	36iv		
	v	Section 44BB	36v		
	vi	Section 44BBA	36vi		
	vii	Section 44BBB	36vii		
	viii	Section 44D	36viii		
	ix	Section 44DA	36ix	(item 4 of Form 3CE)	
	x	Section 44DB	36x		
	xi	First Schedule of Income-tax Act (other than 115B)	36xi		
	xii	Total (36i to 36xi)			36xii
37	Net profit or loss from business or profession other than speculative and specified business (35 + 36xii)				37
38	Net Profit or loss from business or profession other than speculative business and specified business after applying rule 7A, 7B or 8, if applicable (If rule 7A, 7B or 8 is not applicable, enter same figure as in 37) (If loss take the figure to 2i of item E) (38a+ 38b + 38c + 38d + 38e + 38f)				A38
	a	Income chargeable under Rule 7	38a		
	b	Deemed income chargeable under Rule 7A	38b		
	c	Deemed income chargeable under Rule 7B(1)	38c		
	d	Deemed income chargeable under Rule 7B(1A)	38d		
	e	Deemed income chargeable under Rule 8	38e		
	f	Income other than Rule 7A, 7B & Rule 8 (Item No. 37)	38f		
39	Balance of income deemed to be from agriculture, after applying Rule 7, 7A, 7B(1), 7B(1A) and Rule 8 for the purpose of aggregation of income as per Finance Act [4c-(38a+38b+38c+38d+38e)]				39
<b>B Computation of income from speculative business</b>					
40	Net profit or loss from speculative business as per profit or loss account				40
41	Additions in accordance with section 28 to 44DB				41
42	Deductions in accordance with section 28 to 44DB				42
43	Income from speculative business (if loss, take the figure to 6xi of schedule CFL)				B43
<b>C Computation of income from specified business under section 35AD</b>					
44	Net profit or loss from specified business as per profit or loss account				44
45	Additions in accordance with section 28 to 44DB				45
46	Deductions in accordance with section 28 to 44DB (other than deduction under section,- (i) 35AD, (ii) 32 or 35 on which deduction u/s 35AD is claimed)				46
47	Profit or loss from specified business 44+45-46)				47
48	Deductions in accordance with section 35AD(1)				48
49	Income from Specified Business (47-48) (if loss, take the figure to 7xii of schedule CFL)				C49
50	Relevant clause of sub-section (5) of section 35AD which covers the specified business (to be selected from drop down menu)				C50
D	Income chargeable under the head 'Profits and gains from business or profession' (A38+B43+C49)				D
<b>E Intra head set off of business loss of current year</b>					
	Sl.	Type of Business income	Income of current year (Fill this column only if figure is zero or positive)	Business loss set off	Business income remaining after set off
			(1)	(2)	(3) = (1) - (2)
	i	Loss to be set off (Fill this row only if figure is negative)		(A38)	
	ii	Income from speculative business	(B43)		
	iii	Income from specified business	(C49)		
	iv	Income from life insurance business under section 115B	(4b)		
	v	Total loss set off (ii + iii+ iv)			
	vi	Loss remaining after set off (i - v)			

Schedule DPM		Depreciation on Plant and Machinery (Other than assets on which full capital expenditure is allowable as deduction under any other section)				
DEPRECIATION ON PLANT AND MACHINERY	1	Block of assets	Plant and machinery			
	2	Rate (%)	15	30	40	45
			(i)	(ii)	(iii)	(iv)
	3	Written down value on the first day of previous year				
	3a	Amount as adjusted on account of opting for taxation under section 115BAD				
	3b	Adjusted Written down value on the first day of previous year (3) + (3a)				
	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 3b or 4				
	6	Amount on which depreciation at full rate to be allowed (3b + 4 - 5) (enter 0, if result is negative)				
	7	Additions for a period of less than 180 days in the previous year				
	8	Consideration or other realizations during the year out of 7				
	9	Amount on which depreciation at half rate to be allowed (7 - 8) (enter 0, if result is negative)				
	10	Depreciation on 6 at full rate				
	11	Depreciation on 9 at half rate				
	12	Additional depreciation, if any, on 4				
	13	Additional depreciation, if any, on 7				
	14	Additional depreciation relating to immediately preceding year' on asset put to use for less than 180 days				
	15	Total depreciation* (10+11+12+13+14)				
	16	Depreciation disallowed under section 38(2) of the I.T. Act (out of column 15)				
	17	Net aggregate depreciation (15-16)				
	18	Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. (out of column 17)				
19	Expenditure incurred in connection with transfer of asset/ assets					
20	Capital gains/ loss under section 50* (5 + 8 - 3b - 4 - 7 - 19) (enter negative only if block ceases to exist)					
21	Written down value on the last day of previous year* (6+ 9 -15) (enter 0 if result is negative)					

Schedule DOA		Depreciation on other assets (Other than assets on which full capital expenditure is allowable as deduction)							
DEPRECIATION ON OTHER ASSETS	1	Block of assets	Land	Building (not including land)			Furniture and fittings	Intangible assets	Ships
	2	Rate (%)	Nil	5	10	40	10	25	20
			(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)
	3	Written down value on the first day of previous year							
	4	Additions for a period of 180 days or more in the previous year							
	5	Consideration or other realization during the previous year out of 3 or 4							
	6	Amount on which depreciation at full rate to be allowed (3 + 4 - 5) (enter 0, if result is negative)							
7	Additions for a period of less than 180 days in the previous year								

8	Consideration or other realizations during the year out of 7							
9	Amount on which depreciation at half rate to be allowed (7-8) (enter 0, if result in negative)							
10	Depreciation on 6 at full rate							
11	Depreciation on 9 at half rate							
12	Total depreciation* (10+11)							
13	Depreciation disallowed under section 38(2) of the I.T. Act (out of column 12)							
14	Net aggregate depreciation (12-13)							
15	Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. (out of column 14)							
16	Expenditure incurred in connection with transfer of asset/ assets							
17	Capital gains/ loss under section 50 (5 + 8 -3-4 -7 -16) (enter negative only if block ceases to exist)							
18	Written down value on the last day of previous year* (6+ 9 -12) (enter 0 if result is negative)							

## Schedule DEP

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

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

## Schedule DCG

Deemed Capital Gains on sale of depreciable assets

SUMMARY OF DEPRECIATION ON ASSETS	1	Plant and machinery			
	a	Block entitled for depreciation @ 15 per cent (Schedule DPM - 20i)	1a		
	b	Block entitled for depreciation @ 30 per cent (Schedule DPM - 20ii)	1b		
	c	Block entitled for depreciation @ 40 per cent (Schedule DPM - 20iii)	1c		
	d	Block entitled for depreciation @ 45 per cent (Schedule DPM - 20iv)			
	e	Total ( 1a +1b + 1c + 1d)		1d	
	2	Building (not including land)			
	a	Block entitled for depreciation @ 5 per cent (Schedule DOA- 17ii)	2a		
	b	Block entitled for depreciation @ 10 per cent (Schedule DOA- 17iii)	2b		

	c	Block entitled for depreciation @ 40 per cent (Schedule DOA- 17iv)	2c	
	d	Total ( 2a + 2b + 2c)		2d
3		Furniture and fittings ( Schedule DOA- 17v)		3
4		Intangible assets (Schedule DOA- 17vi)		4
5		Ships (Schedule DOA- 17vii)		5
6		Total ( 1e+2d+3+4+5)		6

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

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

**NOTE** In case any deduction is claimed under sections 35(1)(ii) or 35(1)(iia) or 35(1)(iii) or 35(2AA), please provide the details as per Schedule RA.

**Schedule CG Capital Gains**

A Short-term Capital Gains (STCG) (Sub-items 4 & 5 are not applicable for residents)						
Short-term Capital Gains	1 From sale of land or building or both (fill up details separately for each property)					
	a I Full value of consideration received/receivable ai					
	ii Value of property as per stamp valuation authority aii					
	iii Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (aii)] ai					
	b Deductions under section 48					
	I Cost of acquisition without indexation bi					
	ii Cost of Improvement without indexation bii					
	iii Expenditure wholly and exclusively in connection with transfer biii					
	Iv Total (bi + bii + biii) biv					
	c Balance (aiii – biv) 1c					
d Deduction under section 54D/ 54G/54GA (Specify details in item D below) 1d						
e Short-term Capital Gains on Immovable property (1c - 1d) A1e						
f In case of transfer of immovable property, please furnish the following details (see note)						
S.No.	Name of buyer(s)	PAN/Aadhaar No. of buyer(s)	Percentage share	Amount	Address of property	Pin code
NOTE ► Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents. In case of more than one buyer, please indicate the respective percentage share and amount.						
2 From slump sale						
a Full value of consideration 2a	(5 of Form 3CEA)					
b Net worth of the under taking or division 2b	(6(e) of Form 3CEA)					
c Short term capital gains from slump sale (2a-2b) A2c						
3 From sale of equity share or unit of equity oriented Mutual Fund (MF) or unit of a business trust on which STT is paid under section 111A or 115AD(1)(b)(ii) proviso (for FII)						
a Full value of consideration 3a						
b Deductions under section 48						
I Cost of acquisition without indexation bi						
ii Cost of Improvement without indexation bii						
iii Expenditure wholly and exclusively in connection with transfer biii						
Iv Total (i + ii + iii) biv						
c Balance (3a – biv) 3c						

	d	Loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)	3d				
	e	Short-term capital gain on equity share or equity oriented MF (STT paid) (3c +3d)	A3e				
4		For NON-RESIDENT, not being an FII- from sale of shares or debentures of an Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)					
	a	STCG on transactions on which securities transaction tax (STT) is paid	A4a				
	b	STCG on transactions on which securities transaction tax (STT) is not paid	A4b				
5		For NON-RESIDENTS- from sale of securities (other than those at A3 above) by an FII as per section 115AD					
	a	I In case securities sold include shares of a company other than quoted shares, enter the following details					
		a Full value of consideration received/receivable in respect of unquoted shares	ia				
		b Fair market value of unquoted shares determined in the prescribed manner	ib				
		c Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic				
		ii Full value of consideration in respect of securities other than unquoted shares	aii				
		iii Total (ic + ii)	aiii				
	b	Deductions under section 48					
		I Cost of acquisition without indexation	bi				
		ii Cost of improvement without indexation	bii				
		iii Expenditure wholly and exclusively in connection with transfer	biii				
		iv Total (i + ii + iii)	biv				
	c	Balance (5aiii – biv)	5c				
	d	Loss to be disallowed u/s 94(7) or 94(8)- for example if security bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such security to be ignored (Enter positive value only)	5d				
	e	Short-term capital gain on securities (other than those at A3 above) by an FII (5c +5d)	A5e				
6		From sale of assets other than at A1 or A2 or A3 or A4 or A5 above					
	a	I In case assets sold include shares of a company other than quoted shares, enter the following details					
		a Full value of consideration received/receivable in respect of unquoted shares	ia				
		b Fair market value of unquoted shares determined in the prescribed manner	ib				
		c Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic				
		ii Full value of consideration in respect of assets other than unquoted shares	aii				
		iii Total (ic + ii)	aiii				
	b	Deductions under section 48					
		I Cost of acquisition without indexation	bi				
		ii Cost of Improvement without indexation	bii				
		iii Expenditure wholly and exclusively in connection with transfer	biii				
		iv Total (i + ii + iii)	biv				
	c	Balance (6aiii – biv)	6c				
	d	In case of asset (security/unit) loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)	6d				
	e	Deemed short term capital gains on depreciable assets (6 of schedule-DCG)	6e				
	f	Deduction under section 54D/54G/54GA	6f				
	g	STCG on assets other than at A1 or A2 or A3 or A4 or A5 above (6c + 6d + 6e – 6f)	A6g				
7		Amount deemed to be short term capital gains					
	a	Whether any amount of unutilized capital gain on asset transferred during the previous years shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below					
	Sl.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired/constructed Year in which asset acquired/constructed	Amount utilised out of Capital Gains account	Amount not used for new asset or remained unutilized in Capital gains account (X)	
	I	2017-18	54D/54G/54GA				
	b	Amount deemed to be short term capital gains u/s 54D/54G/54GA, other than at 'a'					
		Amount deemed to be short term capital gains (Xi + b)					A7

8		Pass Through Income/ Loss in the nature of Short Term Capital Gain, (Fill up schedule PTI) (A8a+ A8b + A8c)								A8		
		Pass Through Income/ Loss in the nature of Short Term Capital Gain, chargeable @ 15%						A8a				
b		Pass Through Income/ Loss in the nature of Short Term Capital Gain, chargeable @ 30%						A8b				
c		Pass Through Income/ Loss in the nature of Short Term Capital Gain, chargeable at applicable rates						A8c				
9		Amount of STCG included in A1 – A8 but not chargeable to tax or chargeable at special rates in India as per DTAA										
Sl. No.	Amount of income	Item No. A1 to A8 above in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate [lower of (6) or (9)]			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)			
I												
II												
A		Total amount of STCG not chargeable to tax in India as per DTAA								A9a		
B		Total amount of STCG chargeable to tax at special rates in India as per DTAA								A9b		
10		Total Short-term Capital Gain (A1e+ A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7 + A8 – A9a)								A10		
B		Long-term capital gain (LTCG) (Sub-items 6, 7, 8 are not applicable for residents)										
1		From sale of land or building or both (fill up details separately for each property)										
a		I Full value of consideration received/receivable						ai				
		ii Value of property as per stamp valuation authority						a ii				
		iii Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (a ii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (a ii)]						a iii				
b		Deductions under section 48										
		I Cost of acquisition with indexation						bi				
		ii Cost of Improvement with indexation						b ii				
		iii Expenditure wholly and exclusively in connection with transfer						b iii				
		iv Total (bi + b ii + b iii)						b iv				
c		Balance (a iii – b iv)						1c				
d		Deduction under section 54D/54EC/54G/54GA (Specify details in item D below)						1d				
e		Long-term Capital Gains on Immovable property (1c - 1d)								B1e		
f		In case of transfer of immovable property, please furnish the following details (see note)										
		S.No.	Name of buyer(s)	PAN/Aadhaar No. of buyer(s)	Percentage share	Amount	Address of property	Pin code				
NOTE ►		Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents. In case of more than one buyer, please indicate the respective percentage share and amount.										
2		From slump sale										
a		Full value of consideration				2a	(5 of Form 3CEA)					
b		Net worth of the under taking or division				2b	(6(e) of Form 3CEA)					
c		Balance (2a – 2b)				2c						
d		Deduction u/s 54EC				2d						
e		Long term capital gains from slump sale (2c-2d)								B2e		
3		From sale of bonds or debenture (other than capital indexed bonds issued by Government)										
a		Full value of consideration						3a				
b		Deductions under section 48										
		I Cost of acquisition without indexation						bi				
		ii Cost of improvement without indexation						b ii				
		iii Expenditure wholly and exclusively in connection with transfer						b iii				
		iv Total (bi + b ii + b iii)						b iv				
c		LTCG on bonds or debenture (3a – 3b iv)								B3c		
4		From sale of listed securities (other than a unit) or zero coupon bonds where proviso under section 112(1) is applicable										
a		Full value of consideration						4a				
b		Deductions under section 48										
		i Cost of acquisition without indexation						bi				
		ii Cost of improvement without indexation						b ii				
		iii Expenditure wholly and exclusively in connection with transfer						b iii				

	iv	Total (bi + bii +biii)	biv		
	C	Long-term Capital Gains on assets at B4 above (4a – 4biv)			B4c
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 above ) (Column 14 of schedule 112A)				B5
6	For NON-RESIDENTS- from sale of shares or debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)				
	LTCG on share or debenture computed without indexation benefit				B6
7	For NON-RESIDENTS- from sale of, (i) unlisted securities as per sec. 112(1)(c), (ii) units referred in sec. 115AB, (iii) bonds or GDR as referred in sec. 115AC, (iv) securities by FII as referred to in sec. 115AD				
	A	I In case securities sold include shares of a company other than quoted shares, enter the following details			
		a	Full value of consideration received/receivable in respect of unquoted shares	ia	
		b	Fair market value of unquoted shares determined in the prescribed manner	ib	
		c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic	
		ii	Full value of consideration in respect of securities other than unquoted shares	aii	
		iii	Total (ic + ii)	aiii	
	B	Deductions under section 48			
		i	Cost of acquisition without indexation	bi	
		ii	Cost of improvement without indexation	bii	
		iii	Expenditure wholly and exclusively in connection with transfer	biii	
		iv	Total (bi + bii +biii)	biv	
	C	Long-term Capital Gains on assets at 7 above in case of NON-RESIDENT (7a – 7biv)			B7c
8	For NON-RESIDENTS - From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A				
	Long-term Capital Gains on sale of capital assets at B8 above (Column 14 of Schedule 115AD(1)(b)(iii) proviso)				B8
9	From sale of assets where B1 to B8 above are not applicable				
	A	i In case assets sold include shares of a company other than quoted shares, enter the following details			
		a	Full value of consideration received/receivable in respect of unquoted shares	ia	
		b	Fair market value of unquoted shares determined in the prescribed manner	ib	
		c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic	
		ii	Full value of consideration in respect of assets other than unquoted	aii	
		iii	Total (ic + ii)	aiii	
	B	Deductions under section 48			
		i	Cost of acquisition with indexation	bi	
		ii	Cost of improvement with indexation	bii	
		iii	Expenditure wholly and exclusively in connection with transfer	biii	
		iv	Total (bi + bii +biii)	biv	
	C	Balance (aiii – biv)			9c
	D	Deduction under section 54D/54G/54GA (Specify details in item D below)			9d
	E	Long-term Capital Gains on assets at B9 above (9c- 9d)			B9e
10	Amount deemed to be long-term capital gains				
	a Whether any amount of unutilized capital gain on asset transferred during the previous year shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below				
	Sl.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired/constructed Year in which asset acquired/constructed	Amount not used for new asset or remained unutilized in Capital gains account (X)
	I	2017-18	54D/54G/54GA		
	B	Amount deemed to be long-term capital gains, other than at 'a'			
	Amount deemed to be long-term capital gains (Xi + b)				B10
11	Pass Through Income in the nature of Long Term Capital Gain, (Fill up schedule PTI) (B11a1+B11a2 + B11b)				B11

	a1	Pass Through Income/Loss in the nature of Long Term Capital Gain, chargeable @ 10% u/s 112A							B11a1	
		Pass Through Income/Loss in the nature of Long Term Capital Gain, chargeable @ 10% under sections other than 112A							B11a2	
	b	Pass Through Income/ Loss in the nature of Long Term Capital Gain, chargeable @ 20%							B11b	
12	Amount of LTCG included in items B1 to B11 but not chargeable to tax or chargeable at special rates in India as per DTAA									
	Sl. No.	Amount of income	Item No. B1 to B11 above in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate /lower of (6) or (9)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	I									
	II									
a	Total amount of LTCG not chargeable to tax in India as per DTAA									B12a
b	Total amount of LTCG chargeable to tax at special rates in India as per DTAA									B12b
13	Total long term capital gain] [B1e + B2e + B3c + B4c + B5 + B6 + B7c + B8 + B9f+ B10+B11-B12a]									B13
C	Income chargeable under the head "CAPITAL GAINS" (A10+ B13) (take B13 as nil, if loss)									C
D	Information about deduction claimed against Capital Gains									
1	In case of deduction u/s 54D/54EC/54G/54GA give following details									
a	Deduction claimed u/s 54D									
i	Date of acquisition of original asset							ai	dd/mm/yyyy	
ii	Cost of purchase/ construction of new land or building for industrial undertaking							aii		
iii	Date of purchase of new land or building							aiii	dd/mm/yyyy	
iv	Amount deposited in Capital Gains Accounts Scheme before due date							aiv		
v	Amount of deduction claimed							av		
b	Deduction claimed u/s 54EC									
i	Date of transfer of original asset							bi	dd/mm/yyyy	
ii	Amount invested in specified/notified bonds (not exceeding fifty lakh rupees)							bii		
iii	Date of investment							biii	dd/mm/yyyy	
iv	Amount of deduction claimed							biv		
c	Deduction claimed u/s 54G									
i	Date of transfer of original asset							ci	dd/mm/yyyy	
ii	Cost and expenses incurred for purchase or construction of new asset							cii		
iii	Date of purchase/construction of new asset in an area other than urban area							ciii	dd/mm/yyyy	
iv	Amount deposited in Capital Gains Accounts Scheme before due date							civ		
v	Amount of deduction claimed							cv		

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

**E Set-off of current year capital losses with current year capital gains (excluding amounts included in A9 & B12 which is chargeable under DTAA)**

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

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

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

<b>F Information about accrual/receipt of capital gain</b>						
	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 <i>Enter value from item Six of schedule BFLA, if any.</i>					
5	Long- term capital gains taxable at the rate of 10% <i>Enter value from item 5x of schedule BFLA, if any.</i>					
6	Long- term capital gains taxable at the rate of 20% <i>Enter value from item 5xi of schedule BFLA, if any.</i>					
7	Long- term capital gains taxable at the rate DTAA rates <i>Enter value from item 5xii of schedule BFLA, if any.</i>					





**Schedule OS Income from other sources**

1		Gross Income chargeable to tax at normal applicable rates (1a+ 1b+ 1c+ 1d + 1e)		1
	a	Dividends, Gross	1a	
	b	Interest, Gross (bi + bii + biii + biv+bv)	1b	
	i	From Savings Bank	bi	
	ii	From Deposits (Bank/ Post Office/ Co-operative) Society/)	bii	
	iii	From Income-tax Refund	biii	
	iv	In the nature of Pass through income/ loss	biv	
	v	Others	bv	
	c	Rental income from machinery, plants, buildings, etc., Gross	1c	
	d	Income of the nature referred to in section 56(2)(x) which is chargeable to tax	1d	
	i	Aggregate value of sum of money received without consideration	di	
	ii	In case immovable property is received without consideration, stamp duty value of property	dii	
	iii	In case immovable property is received for inadequate consideration, stamp duty value of property in excess of such consideration	diii	
	iv	In case any other property is received without consideration, fair market value of property	div	
	v	In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration	dv	
	e	Any other income (please specify nature)	1e	
Sl. No.	Nature			Amount
1				
2				
Rows can be added as required				
2		Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e related to sl. no. 1)		2
OTHER SOURCES	a	Income by way of winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB	2a	
	b	Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)	2b	
	i	Cash credits u/s 68	bi	
	ii	Unexplained investments u/s 69	bii	
	iii	Unexplained money etc. u/s 69A	biii	
	iv	Undisclosed i	biv	
	v	Unexplained expenditure etc. u/s 69C	bv	
	vi	Amount borrowed or repaid on hundi u/s 69D	bvi	
	c	Any other income chargeable at special rate (total of ci to cxx)	2c	
	i	Dividends received by non-resident (not being Ci company) or foreign company chargeable u/s 115A(1)(a)(i)		
	ii	Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii)	cii	
	iii	Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia)	ciiii	
	iv	Interest referred to in section 194LC(1) - chargeable u/s 115A(1)(a)(iiaa) @ 5%	civ	
	v	Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab)	cv	
	vi	Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)	cvi	
	vii	Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii)	cvii	
viii	Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b) (A) & 115A(1)(b)(B)	cviii		
ix	Income by way of interest or dividends from bonds or GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC	cix		
x	Income by way of dividends from GDRs purchased in foreign currency by residents - chargeable u/s 115ACA	cx		



	2	Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix)						
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**Schedule CYLA** Details of Income after Set off of current year losses

Sl.No	Head/ Source of Income	Income of current year (Fill this column only if income is zero or positive)	House property loss of the current year set off	Business Loss (other than speculation or specified business loss) of the current year set off	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)		(4 of Schedule –HP)	(2vi of item E of Schedule BP)	(6 of Schedule-OS)	
ii	House property	(4 of Schedule HP)				
iii	Business (excluding Income from life insurance business u/s 115B speculation income and income from specified business)	(A38 of Schedule BP)				
iv	Income from life insurance business u/s 115B	(3iv of item E of Sch. BP)				
v	Speculation income	(3ii of item E of Sch. BP)				
vi	Specified business income u/s 35AD	(3iii of item E of Sch. BP)				
vii	Short-term capital gain taxable @ 15%	(9ii of item E of Schedule CG)				
viii	Short-term capital gain taxable @ 30%	(9iii of item E of Schedule CG)				
ix	Short-term capital gain taxable at applicable rates	(9iv of item E of Schedule CG)				
x	Short-term capital gain taxable at special rates in India as per DTAA	(9v of item E of Schedule CG)				
xi	Long term capital gain taxable @ 10%	(9vi of item E of Schedule CG)				
xii	Long term capital gain taxable @ 20%	(9vii of item E of Schedule CG)				
xiii	Long term capital gains taxable at special rates in India as per DTAA	(9viii of item E of Schedule CG)				
xiv	Net income from other sources chargeable at normal applicable rates	(6 of Schedule OS)				
xv	Profit from the activity of owning and maintaining race horses	(8e of Schedule OS)				
xvi	Income from other sources taxable at special rates in India as per DTAA	(2f of Schedule OS)				
xvii	Total loss set off					
xviii	Loss remaining after set-off (i – xvii)					

**Schedule BFLA** Details of Income after Set off of Brought Forward Losses of earlier years

Sl. No.	Head/ Source of Income	Income after set off, if any, of current year's losses as per 5 of Schedule CYLA)	Brought forward loss set off	Brought forward depreciation set off	Brought forward allowance under section 35(4) set off	Current year's income remaining after set off
		1	2	3	4	5
i	House property	(5ii of Schedule CYLA)	(B/f house property loss)			
ii	Business (excluding Income from life insurance business u/s 115B speculation income and income from specified business)	(5iii of Schedule CYLA)	(B/f business loss, other than speculation or specified business loss)			
iii	Income from life insurance business u/s 115B	(5iv of Schedule CYLA)	(B/f business loss, other than speculation or specified business loss)			
iv	Speculation Income	(5v of Schedule CYLA)	(B/f normal business or speculation loss)			

v	Specified Business Income	(5vi of Schedule CYLA)	(B/f normal business or specified business loss)				
vi	Short-term capital gain taxable @ 15%	(5vii of Schedule CYLA)	(B/f short-term capital loss)				
vii	Short-term capital gain taxable @ 30%	(5viii of Schedule CYLA)	(B/f short-term capital loss)				
viii	Short-term capital gain taxable at applicable rates	(5ix of Schedule CYLA)	(B/f short-term capital loss)				
ix	Short-term capital gain taxable at special rates in India as per DTAA	(5x of Schedule CYLA)	(B/f short-term capital loss)				
x	Long-term capital gain taxable @ 10%	(5xi of Schedule CYLA)	(B/f short-term or long-term capital loss)				
xi	Long term capital gain taxable @ 20%	(5xii of Schedule CYLA)	(B/f short-term or long-term capital loss)				
xii	Long term capital gains taxable at special rates in India as per DTAA	(5xiii of Schedule CYLA)	(B/f short-term or long-term capital loss)				
xiii	Net income from other sources chargeable at normal applicable rates	(5xiv of Schedule CYLA)					
xiv	Profit from owning and maintaining race horses	(5xv of Schedule CYLA)	(B/f loss from horse races)				
xv	Income from other sources income taxable at special rates in India as per DTAA	(5xvi of Schedule CYLA)					
xvi	Total of brought forward loss set off						
xvii	Current year's income remaining after set off	Total of (5i + 5ii + 5iii + 5iv + 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi + 5xii + 5xiii + 5xiv + 5xv)					

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

Sl. No.	Assessment Year	Date of Filing (DD/MM/YYYY)	House property loss	Loss from business other than loss from speculative business and specified business			Loss from speculative business	Loss from specified businesses	Loss from life insurance business u/s 115B	Short-term capital loss	Long-term Capital loss	Loss from owning and maintaining race horses
				Brought forward business losses	Amount as adjusted on account of opting for taxation under section 115BAD	Brought forward Business losses available for set off during the year						
1	2	3	4	5a	5b	5c=5a-5b	6	7	8	9	10	11
i	2010-11											
ii	2011-12											
iii	2012-13											
iv	2013-14											
v	2014-15											
vi	2015-16											
vii	2016-17											
viii	2017-18											
ix	2018-19											
x	2019-20											
xi	2020-21											
xii	Total of earlier year losses b/f											
xiii	Adjustment of above losses in Schedule BFLA		(2i of Schedule BFLA)	(2ii of Schedule BFLA)			(2iv of Schedule BFLA)	(2v of Schedule BFLA)	(2iii of Schedule BFLA)			(2xiv of Schedule BFLA)
xiv	2021-22 (Current year losses)		(2xviii of Schedule CYLA)	(3xviii of Schedule CYLA)			(B43 of Schedule BP, if -ve)	(C49 of Schedule BP, if -ve)	4b of Schedule BP, (if -ve)	(2x+3x+4x+5x) of item E of Schedule CG)	(6x+7x+8x) of item E of Schedule CG)	(8e of Schedule OS, if -ve)

CARRY FORWARD OF LOSS

xv	Current year loss distributed among the unit-holder (Applicable for Investment fund only)									
xvi	Current year losses to be carried forward (xiv-xv)									
xvii	Total loss Carried forward to future years (xii-xiii+xvi)									

**Schedule UD Unabsorbed depreciation and allowance under section 35(4)**

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

**Schedule ICDS Effect of Income Computation Disclosure Standards on profit**

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

**Schedule 10AA Deduction under section 10AA**

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

<b>b</b>	<b>Undertaking No.2</b>		<b>b</b>	<i>(item 17 of Annexure A of Form 56F for Undertaking 2)</i>	
<b>c</b>	<b>Total deduction under section 10AA (a + b + c + d)</b>				<b>c</b>

**Schedule 80G** Details of donations entitled for deduction under section 80G

<b>DETAILS OF DONATIONS</b>	<b>A</b>	<b>Donations entitled for 100% deduction without qualifying limit</b>					
		<b>Name and address of donee</b>	<b>PAN of Donee</b>	<b>Amount of donation</b>			<b>Eligible Amount of donation</b>
				<b>Donation in cash</b>	<b>Donation in other mode</b>	<b>Total Donation</b>	
		<b>i</b>					
		<b>ii</b>					
		<b>iii</b>	<b>Total</b>				
	<b>B</b>	<b>Donations entitled for 50% deduction without qualifying limit</b>					
		<b>Name and address of donee</b>	<b>PAN of Donee</b>	<b>Amount of donation</b>			<b>Eligible Amount of donation</b>
				<b>Donation in cash</b>	<b>Donation in other mode</b>	<b>Total Donation</b>	
		<b>i</b>					
		<b>ii</b>					
		<b>iii</b>	<b>Total</b>				
	<b>C</b>	<b>Donations entitled for 100% deduction subject to qualifying limit</b>					
		<b>Name and address of donee</b>	<b>PAN of Donee</b>	<b>Amount of donation</b>			<b>Eligible Amount of donation</b>
				<b>Donation in cash</b>	<b>Donation in other mode</b>	<b>Total Donation</b>	
		<b>i</b>					
	<b>ii</b>						
	<b>iii</b>	<b>Total</b>					
<b>D</b>	<b>Donations entitled for 50% deduction subject to qualifying limit</b>						
	<b>Name and address of donee</b>	<b>PAN of Donee</b>	<b>Amount of donation</b>			<b>Eligible Amount of donation</b>	
			<b>Donation in cash</b>	<b>Donation in other mode</b>	<b>Total Donation</b>		
	<b>i</b>						
	<b>ii</b>						
	<b>iii</b>	<b>Total</b>					
<b>E</b>	<b>Total donations (Aiii + Biii + Ciii + Diii)</b>						

**Schedule 80GGA** Details of donations for scientific research or rural development

S. No.	Relevant clause under which deduction is claimed <i>(drop down to be provided)</i>	Name and address of donee	PAN of Donee	Amount of donation				Eligible Amount of donation
				Donation in cash	Date of donation in cash	Donation in other mode	Total Donation	
	<b>i</b>							
	<b>ii</b>							
	<b>Total donation</b>							

**Schedule RA** Details of donations to research associations etc. [deduction under sections 35(1)(ii) or 35(1)(ia) or 35(1)(iii) or 35(2AA)]

	<b>Name and address of donee</b>	<b>PAN of Donee</b>	<b>Amount of donation</b>			<b>Eligible Amount of donation</b>
			<b>Donation in cash</b>	<b>Donation in other mode</b>	<b>Total Donation</b>	
	<b>i</b>					
	<b>ii</b>					
	<b>iii</b>	<b>Total</b>				

**Schedule 80-IA** Deductions under section 80-IA

<b>a</b>	<b>Deduction in respect of profits of an enterprise</b>	<b>a1</b>	<b>Undertaking no. 1</b> <i>(item 30 of Form 10CCB of the undertaking)</i>	
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	referred to in section 80-IA(4)(i) [Infrastructure facility]	a2	Undertaking no. 2	(item 30 of Form 10CCB of the undertaking)
b	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(ii) [Telecommunication services]	b1	Undertaking no. 1	(item 30 of Form 10CCB of the undertaking)
		b2	Undertaking no. 2	(item 30 of Form 10CCB of the undertaking)
c	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(iii) [Industrial park and SEZs]	c1	Undertaking no. 1	(item 30 of Form 10CCB of the undertaking)
		c2	Undertaking no. 2	(item 30 of Form 10CCB of the undertaking)
d	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(iv) [Power]	d1	Undertaking no. 1	(item 30 of Form 10CCB of the undertaking)
		d2	Undertaking no. 2	(item 30 of Form 10CCB of the undertaking)
e	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(v) [Revival of power generating plant] and deduction in respect of profits of an undertaking referred to in section 80-IA(4)(vi) [Cross-country natural gas distribution network]	e1	Undertaking no. 1	(item 30 of Form 10CCB of the undertaking)
		e2	Undertaking no. 2	(item 30 of Form 10CCB of the undertaking)
f	Total deductions under section 80-IA (a1 + a2 + b1 + b2 + c1 + c2+ d1 + d2 + e1 + e2)			f

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

a	Deduction in respect of industrial undertaking located in Jammu & Kashmir or Ladakh [Section 80-IB(4)]	a1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		a2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
b	Deduction in the case of multiplex theatre [Section 80-IB(7A)]	d1	Undertaking no. 1	(10(v) of Form 10CCBA of the undertaking)
		d2	Undertaking no. 2	(10(v) of Form 10CCBA of the undertaking)
c	Deduction in the case of convention centre [Section 80-IB(7B)]	e1	Undertaking no. 1	(10(v) of Form 10CCBB of the undertaking)
		e2	Undertaking no. 2	(10(v) of Form 10CCBB of the undertaking)
d	Deduction in the case of undertaking which begins commercial production or refining of mineral oil [Section 80-IB(9)]	f1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		f2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
e	Deduction in the case of an undertaking developing and building housing projects [Section 80-IB(10)]	g1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		g2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
f	Deduction in the case of an undertaking engaged in processing, preservation and packaging of fruits, vegetables, meat, meat products, poultry, marine or dairy products [Section 80-IB(11A)]	i1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		i2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
g	Deduction in the case of an undertaking engaged in integrated business of handling, storage and transportation of food grains [Section 80-IB(11A)]	j1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		j2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
h	Deduction in the case of an undertaking engaged in operating and maintaining a rural hospital [Section 80-IB(11B)]	k1	Undertaking no. 1	(11(v) of Form 10CCBC)
		k2	Undertaking no. 2	(11(v) of Form 10CCBC)
i	Deduction in the case of an undertaking engaged in operating and maintaining a hospital in any area, other than excluded area [Section 80-IB(11C)]	l1	Undertaking no. 1	(11(d) of Form 10CCBD)
		l2	Undertaking no. 2	(11(d) of Form 10CCBD)
j	Total deduction under section 80-IB (Total of a1 to l2)			j

**Schedule 80-IC or 80-IE Deductions under section 80-IC or 80-IE**

a	Deduction in respect of undertaking located in Sikkim	a1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		a2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
b	Deduction in respect of undertaking located in Himachal Pradesh	b1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		b2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
c	Deduction in respect of undertaking located in Uttaranchal	c1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		c1	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
d	Deduction in respect of undertaking located in North-East			
da	Assam	da1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)

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

**Schedule 80P Deductions under section 80P**

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

**Schedule VI-A Deductions under Chapter VI-A**

TOTAL DEDUCTIONS	1	Part B- Deduction in respect of certain payments				
		Please note that the deduction in respect of the investment/ deposit/ payments for the period 01-04-2020 to 31-07-2020 cannot be claimed again, if already claimed in the AY 2020-21				
		a	80G		b	80GGA
		c	80GGC			
		Total Deduction under Part B (a + b + c)				1
	2	Part C- Deduction in respect of certain incomes				
		d	80-IA	(f of Schedule 80-IA)	e	80-IAB
		f	80-IAC		g	80-IB
		h	80-IBA		i	80-IC/ 80-IE
		j	80JJA		k	80JJAA

(j of Schedule 80-IB)  
(e of Schedule 80-IC/ 80-IE)  
[Sl.no. 5I(eiv) +5II of Annexure to Form 10DA]

	<b>l</b>	<b>80LA(1)</b>	<i>(9 of Annexure to Form 10CCF)</i>	<b>m</b>	<b>80LA(1A)</b>	<i>(9 of Annexure to Form 10CCF)</i>		
	<b>n</b>	<b>80P</b>						
<b>Total Deduction under Part C (total of d to n)</b>							<b>2</b>	
<b>3</b>	<b>Total deductions under Chapter VI-A (1 + 2)</b>						<b>3</b>	

**Schedule AMT** Computation of Alternate Minimum Tax payable under section 115JC

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

**Schedule AMTC** Computation of tax credit under section 115JD

<b>1</b>	<b>Tax under section 115JC in assessment year 2021-22 (1d of Part-B-TTI)</b>			<b>1</b>		
<b>2</b>	<b>Tax under other provisions of the Act in assessment year 2021-22 (2g of Part-B-TTI)</b>			<b>2</b>		
<b>3</b>	<b>Amount of tax against which credit is available [enter (2 – 1) if 2 is greater than 1, otherwise enter 0]</b>			<b>3</b>		
<b>4</b>	<b>Utilisation of AMT credit Available (Sum of AMT credit utilized during the current year is subject to maximum of amount mentioned in 3 above and cannot exceed the sum of AMT Credit Brought Forward)</b>					
	<b>S.No</b>	<b>Assessment Year (AY) (A)</b>	<b>AMT Credit</b>		<b>AMT Credit Utilised during the Current Assessment Year (C)</b>	<b>Balance AMT Credit Carried Forward (D)= (B3) –(C)</b>
			<b>Gross (B1)</b>	<b>Set-off in earlier assessment years (B2)</b>	<b>Balance brought forward to the current assessment year (B3) = (B1) – (B2)</b>	
	<b>i</b>	<b>2013-14</b>				
	<b>ii</b>	<b>2014-15</b>				
	<b>iii</b>	<b>2015-16</b>				
	<b>iv</b>	<b>2016-17</b>				
	<b>v</b>	<b>2017-18</b>				
	<b>vi</b>	<b>2018-19</b>				
	<b>vii</b>	<b>2019-20</b>				
	<b>Viii</b>	<b>2020-21</b>				
	<b>ix</b>	<b>Current AY (enter 1 -2, if 1&gt;2 else enter 0)</b>				
	<b>x</b>	<b>Total</b>				
<b>5</b>	<b>Amount of tax credit under section 115JD utilised during the year [total of item No. 4 (C)]</b>			<b>5</b>		
<b>6</b>	<b>Amount of AMT liability available for credit in subsequent assessment years [total of 4 (D)]</b>			<b>6</b>		

**Schedule SI**

<b>SPECIAL RATE]</b>	<b>SI No</b>	<b>Section/Description</b>	<input checked="" type="checkbox"/>	<b>Special rate (%)</b>	<b>Income(i)</b>	<b>Tax thereon (ii)</b>
	<b>1</b>	<b>111A or section 115AD(1)(ii)- Proviso (STCG on shares/equity oriented MF on which STT paid)</b>	<input type="checkbox"/>	<b>15</b>	<i>(part of 5vi of Schedule BFLA)</i>	
	<b>2</b>	<b>115AD (STCG for FIIs on securities where STT not paid)</b>	<input type="checkbox"/>	<b>30</b>	<i>(part of 5vii of Schedule BFLA)</i>	

3	112 proviso (LTCG on listed securities/ units without indexation)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)
4	112(1)(c)(iii) (LTCG for non-resident on unlisted securities)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)
5	115AB (LTCG for non-resident on units referred in section 115AB)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)

6	115AC (LTCG for non-resident on bonds/GDR)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)
7	115AD (LTCG for FII on securities)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)
8	112 (LTCG on others)	<input type="checkbox"/>	20	(5xi of Schedule BFLA)
9	112A or section 115AD(1)(b)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid)	<input type="checkbox"/>	10	(5x of Schedule BFLA)
10	STCG chargeable at special rates in India as per DTAA			(part of 5ix of Schedule BFLA)
11	LTCG Chargeable at special rates in India as per DTAA	<input type="checkbox"/>		(part of 5xii of Schedule BFLA)
12	115B (Profits and gains of life insurance business)	<input type="checkbox"/>	12.50	(5iii of Schedule BFLA)
13	115AC (Income of a non-resident from bonds or GDR purchased in foreign currency)	<input type="checkbox"/>	10	(part of 1fii of Schedule OS)
14	115BB (Winnings from lotteries, puzzles, races, games etc.)	<input type="checkbox"/>	30	(2a of Schedule OS)
15	115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D)	<input type="checkbox"/>	60	(2b of Schedule OS)
16	115BBF (Tax on income from patent)			
	a Income under head business or profession	<input type="checkbox"/>	10	(3d of Schedule BP)
	b Income under head other sources	<input type="checkbox"/>	10	(2dxvi of Schedule OS)
17	115BBG (Tax on income from transfer of carbon credits)			
	a Income under head business or profession	<input type="checkbox"/>	10	(8e of Schedule BP)
	b Income under head other sources	<input type="checkbox"/>	10	(2dxvii of Schedule OS)
18	115A(1)(b) (A) & 115A(1)(b)(B) (Income of a non-resident from Royalty)	<input type="checkbox"/>	10	(part of 2dviii of Schedule OS)
19	Income from other sources chargeable at special rates in India as per DTAA	<input type="checkbox"/>		(part of 2f of Schedule OS)
20	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15%	<input type="checkbox"/>	15	(part of 5vi of Schedule BFLA)
21	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30%	<input type="checkbox"/>	30	(part of 5vii of Schedule BFLA)
22	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)
23	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% - u/s other than 112A	<input type="checkbox"/>	10	(part of 5ix of Schedule BFLA)
24	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20%	<input type="checkbox"/>	20	(part of 5xi of Schedule BFLA)
25	Pass through income in the nature of income from other source chargeable at special rates	<input type="checkbox"/>		(2e of Schedule OS)
			<b>Total</b>	

**Schedule IF Information regarding partnership firms in which you are partner**

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

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

EXEMPT INCOMES	1	Interest income	1
	2	i Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules)	i
		ii Expenditure incurred on agriculture	ii
		iii Unabsorbed agricultural loss of previous eight assessment years	iii

iv	Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 (from Sl. No. 39 of Sch. BP)	iv							
v	Net Agricultural income for the year (i – ii – iii + iv) (enter nil if loss)	2							
vi	In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details (Fill up details separately for each agricultural land)								
	a Name of district along with pin code in which agricultural land is located								
	b Measurement of agricultural land in Acre								
	c Whether the agricultural land is owned or held on lease (drop down to be provided)								
	d Whether the agricultural land is irrigated or rain-fed (drop down to be provided)								
3	Other exempt income (please specify)	3							
4	Income not chargeable to tax as per DTAA								
	Sl. No.	Amount of income	Nature of income	Country name & Code	Article of DTAA	Head of Income	Whether TRC obtained (Y/N)		
	I								
	II								
	III	Total Income from DTAA not chargeable to tax						4	
5	Pass through income not chargeable to tax (Schedule PTI)	5							
6	Total (1+2+3+4+5)	6							

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

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

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

**Schedule-TPSA** Details of Tax on secondary adjustments as per section 92CE(2A) as per the schedule provided in e-filing utility

TAX	1	Amount of primary adjustment on which option u/s 92CE(2A) is exercised & such excess money has not been repatriated within the prescribed time	
-----	---	--	--

	2	a	Additional Income tax payable @ 18% on above					
		b	Surcharge @ 12% on "a"					
		c	Health & Education cess on (a+b)					
		d	Total Additional tax payable (a+b+c)					
	3	Taxes paid						
	4	Net tax payable (2d-3)						
	5	Date(s) of deposit of tax on secondary adjustments as per section 92CE(2A)	Date 1 (DD/MM/YYYY)	Date 2 (DD/MM/YYYY)	Date 3 (DD/MM/YYYY)	Date 4 (DD/MM/YYYY)	Date 5 (DD/MM/YYYY)	Date 6 (DD/MM/YYYY)
	6	Name of Bank and Branch						
	7	BSR Code						
	8	Serial number of challan						
9	Amount deposited							

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

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

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

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

Schedule FA		Details of Foreign Assets and Income from any source outside India	
A1	Details of Foreign Depository Accounts held (including any beneficial interest) at any time during the relevant accounting period		



E Details of account(s) in which you have signing authority held (including any beneficial interest) at any time during the relevant accounting period and which has not been included in A to D above.												
Sl No	Name of the Institution in which the account is held	Address of the Institution	Zip Code	Name of the account holder	Account Number	Peak Balance/ Investment during the year (in rupees)	Whether income accrued is taxable in your hands?	If (7) is yes, Income accrued in the account	If (7) is yes, Income offered in this return			
									Amount	Schedule where offered	Item number of schedule	
(1)	(2)	(3a)	(3b)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(i)												
(ii)												
F Details of trusts, created under the laws of a country outside India, in which you are a trustee, beneficiary or settlor												
Sl No	Country Name and code	Zip Code	Name and address of the trust	Name and address of trustees	Name and address of Settlor	Name and address of Beneficiaries	Date since position held	Whether income derived is taxable in your hands?	If (8) is yes, Income derived from the trust	If (8) is yes, Income offered in this return		
										Amount	Schedule where offered	Item number of schedule
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(i)												
(ii)												
G Details of any other income derived from any source outside India which is not included in,- (i) items A to F above and, (ii) income under the head business or profession												
Sl No	Country Name and code	Zip Code	Name and address of the person from whom derived	Income derived	Nature of income	Whether taxable in your hands?	If (6) is yes, Income offered in this return					
							Amount	Schedule where offered	Item number of schedule			
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)			
(i)												
(ii)												

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

### Schedule GST INFORMATION REGARDING TURNOVER/GROSS RECEIPT REPORTED FOR GST

DETAILS OF GST	Sl. No.	GSTIN No(s).	Annual value of outward supplies as per the GST return(s) filed
	(1)	(2)	(3)

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

## PART-B

### Part B - T1 Computation of total income

TOTAL INCOME	1 Income from house property (4 of Schedule-HP) (enter nil if loss)		1
	2 Profits and gains from business or profession		
	i Profits and gains from business other than speculative business and specified business (A38 of Schedule BP) (enter nil if loss)	2i	
	ii Profits and gains from speculative business (3(ii) of table F of Schedule BP) (enter nil if loss and carry this figure to Schedule CFL)	2ii	
	iii Profits and gains from specified business (3(iii) of table F of Schedule BP) (enter nil if loss and carry this figure to Schedule CFL)	2iii	
	iv Income chargeable to tax at special rate (3d, 3e and 4b of Schedule BP)	2iv	
	v Total (2i + 2ii + 2iii + 2iv) (enter nil, if loss and carry this figure of loss to Schedule CYLA)	2v	
	3 Capital gains		
	a Short term		
	i Short-term chargeable @ 15% (9ii of item E of schedule CG)	ai	
	ii Short-term chargeable @ 30% (9iii of item E of schedule CG)	aii	
	iii Short-term chargeable at applicable rate (9iv of item E of schedule CG)	aiii	
	iv Short-term chargeable at special rates in India as per DTAA (9v of item E of Schedule CG)	aiv	
	v Total Short-term (ai + aii + aiii + aiv) (enter nil if loss)	3av	
	b Long-term		
	i Long-term chargeable @ 10% (9vi of item E of Schedule CG)	bi	
	ii Long-term chargeable @ 20% (9vii of item E of Schedule CG)	bii	
	iii Long-term chargeable at special rates in India as per DTAA (9viii of item E of schedule CG)	biii	

	iv	Total Long-term (bi + bii + biii) (enter nil if loss)	biv		
	c	Total capital gains (3av + 3biv) (enter nil if loss)			3c
4	Income from other sources				
	a	Net income from other sources chargeable to tax at normal applicable rates (6 of Schedule OS) (enter nil if loss)	4a		
	b	Income chargeable to tax at special rate (2 of Schedule OS)	4b		
	c	Income from the activity of owning and maintaining race horses (8e of Schedule OS) (enter nil if loss)	4c		
	d	Total (4a + 4b + 4c)			4d
5	Total of head wise income (1 + 2v + 3c + 4d)				5
6	Losses of current year to be set off against 5 (total of 2xvii, 3xvii and 4xvii of Schedule CYLA)				6
7	Balance after set off of current year losses (5 – 6) (total of serial no (ii), (iii), (v) to (xv) of column 5 of schedule CYLA + 4b + 2iv)				7
8	Brought forward losses to be set off against 7 (total of 2xvi, 3xvi and 4xvi of Schedule BFLA)				8
9	Gross Total income (7 – 8) (also total of serial no (i), (ii), (iv) to (xiv) of column 5 of Schedule BFLA + 4b + 2iv)				9
10	Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 9				10
11	Deductions under Chapter VI-A				
	a	Part-B of Chapter VI-A [1 of Schedule VI-A and limited upto (i+ii+iv+v+viii+xiii+xiv) of column 5 of BFLA]			11a
	b	Part-C of Chapter VI-A [2 of Schedule VI-A and limited upto (ii) of schedule BFLA]			11b
	c	Total (11a + 11b) [limited upto (9-10)]			11c
12	Incomes not forming part of total income (12a + 12b + 12c)				12
	a	Deduction u/s 10AA (Total of Sch. 10AA)			12a
	b	Income of investment fund referred to in section 10(23FB) or 10(23FBA)			12b
	c	Income of a business trust referred to in section 10(23FC) or 10(23FCA)			12c
13	Total income (9 - 11c - 12)				13
14	Income chargeable to tax at special rates (total of (i) of schedule SI)				14
15	Net agricultural income/ any other income for rate purpose (3v of Schedule EI)				15
16	Aggregate income (13 – 14 + 15) [applicable if (13-14) exceeds maximum amount not chargeable to tax]				16
17	Losses of current year to be carried forward (total of xv of Schedule CFL)				17
18	Deemed total income under section 115JC (3 of Schedule AMT)				18

## Part B – TTI

## Computation of tax liability on total income

COMPUTATION OF TAX LIABILITY	1	a	Tax payable on deemed total income under section 115JC (4 of Schedule AMT)		1a	
		b	Surcharge on (a) above (if applicable)		1b	
		c	Health and Education Cess @ 4% on 1a+1b above		1c	
		d	Total Tax Payable on deemed total income (1a+1b+1c)		1d	
	2	Tax payable on total income				
		a	Tax at normal rates on 16 of Part B-TI	2a		
		b	Tax at special rates (total of col. (ii) of Schedule-SI)	2b		
		c	Rebate on agricultural income [applicable if (13-14) of Part B-TI exceeds maximum amount not chargeable to tax]	2c		
		d	Tax Payable on total income (2a+2b -2c)		2d	
		e	Surcharge		Surcharge computed before marginal relief	Surcharge after marginal relief
			i	25% of 12(ii) of Schedule SI	2ei	ia
			ii	10% or 15 %, as applicable, of 1(ii)+ 2(ii),7(ii),9(ii),21(ii),24(ii) of Schedule SI	2eii	
			iii	On [(2d) – [(12(ii)+ 1(ii)+ 2(ii),7(ii),9(ii),21(ii),24(ii) of Schedule SI)]	2eiii	ia
			iv	Total (ia+iaa)		2eiv
		f	Health and Education Cess @ 4% on 2d+2eiv		2f	
	g	Gross tax liability (2d + 2eiv + 2f)		2g		
3	Gross tax payable (higher of 1d or 2g)				3	
4	Credit under section 115JD of tax paid in earlier years (applicable if 2g is more than 1d) (5 of Schedule AMTC)				4	
5	Tax payable after credit under section 115JD (3 - 4)				5	
6	Tax relief					
	a	Section 90/90A (2 of Schedule TR)		6a		
	b	Section 91(3 of Schedule TR)		6b		
	c	Total (6a + 6b)		6c		

TAXES PAID AND BANK DETAILS	7	Net tax liability (5 – 6c) (enter zero, if negative)				7		
	8	Interest and fee payable						
		a	Interest for default in furnishing the return (section 234A)		8a			
		b	Interest for default in payment of advance tax (section 234B)		8b			
		c	Interest for deferment of advance tax (section 234C)		8c			
		d	Fee for default in furnishing return of income (section 234F)		8d			
	e	Total Interest and Fee Payable (8a+8b+8c+8d)			8e			
	9	Aggregate liability (7 + 8e)				9		
	10	Taxes Paid						
		a	Advance Tax (from column 5 of 115A)		10a			
b		TDS (total of column 9 of 15B)		10b				
c		TCS (total of column 7 of 15C)		10c				
d		Self-Assessment Tax (from column 5 of 15A)		10d				
e	Total Taxes Paid (10a+10b+10c+10d)			10e				
11	Amount payable (Enter if 9 is greater than 10e, else enter 0)				11			
12	Refund (If 10e is greater than 9) (refund, if any, will be directly credited into the bank account)				12			
BANK ACCOUNT	13	Do you have a bank account in India (Non- Residents claiming refund with no bank account in India may select No)				Select Yes or No		
		a) Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts)						
		Sl.	IFS Code of the Bank in case of Bank Accounts held in India	Name of the Bank	Account Number	Indicate the account in which you prefer to get your refund credited, if any (tick one account <input checked="" type="checkbox"/> )		
		I						
		Ii						
		Note: 1) All bank accounts held at any time is to be reported, except dormant A/c. 2) Minimum one account should be selected for refund credit						
		Rows can be added as required						
		b) Non- residents, who are claiming income-tax refund and not having bank account in India may, at their option, furnish the details of one foreign bank account:						
		Sl. No.	SWIFT Code	Name of the Bank	Country of Location	IBAN		
	Rows can be added as required							
14	Do you at any time during the previous year,- (i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or (ii) have signing authority in any account located outside India; or (iii) have income from any source outside India? [applicable only in case of a resident] [Ensure Schedule FA is filled up if the answer is Yes ]				<input type="checkbox"/> Yes <input type="checkbox"/> No			

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

B Details of Tax Deducted at Source (TDS) on Income [As per Form 16 A issued or Form 16B/16C/16D furnished by Deductor(s)]														
Sl No	TDS credit relating to self /other person [other person as per rule 37BA(2)]	PAN/Aadhaar No. of Other Person (if TDS credit related to other person)	TAN of the Deductor/ PAN/Aadhaar No. of Tenant/ Buyer	Unclaimed TDS brought forward (b/f)		TDS of the current Financial Year (TDS deducted during the FY 2020-21)		TDS credit being claimed this Year (only if corresponding income is being offered for tax this year, not applicable if TDS is deducted u/s 194N)			Corresponding Receipt/ withdrawals offered		TDS credit being carried forward	
				Fin. Year in which deducted	TDS b/f	Deducted in own hands	Deducted in the hands of or any other person as per rule 37BA(2) (if applicable)	Claimed in own hands	Claimed in the hands of or any other person as per rule 37BA(2) (if applicable)		Gross Amount	Head of Income		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		(9)	(10)		(11)	(12)	(13)
						Income TDS					Income TDS PAN/Aadhaar No.			
I														

**NOTE** ► Please enter total of column 9 in 10b of Part B-TTI

C Details of Tax Collected at Source (TCS) [As per Form 27D issued by the Collector(s)]								
Sl No	Tax Deduction and Tax Collection Account Number of the Collector	Name of the Collector	Unclaimed TCS brought forward (b/f)		TCS of the current financial Year (Tax collected during FY 2020-21)	Amount out of (5) or (6) being claimed this Year (only if corresponding receipt is being offered for tax this year)	Amount out of (5) or (6) being carried forward	
			Fin. Year in which collected	Amount b/f				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
i								
ii								

**NOTE** ► Please enter total of column (7) in 10c of Part B-TTI

### VERIFICATION

I, \_\_\_\_\_ (full name in block letters), son/ daughter of \_\_\_\_\_, solemnly declare that to the best of my knowledge and belief, the information given in the return and the schedules thereto is correct and complete is in accordance with the provisions of the Income-tax Act, 1961. I further declare that I am making this return in my capacity as \_\_\_\_\_ (drop down to be provided) and I am also competent to make this return and verify it. I am holding permanent account number \_\_\_\_\_ (if allotted) (Please see instruction) I further declare that the critical assumptions specified in the agreement have been satisfied and all the terms and conditions of the agreement have been complied with. (Applicable, in a case where return is furnished under section 92CD)

Date

Sign here →

<b>FORM</b>	<b>ITR-6</b>	<b>INDIAN INCOME TAX RETURN</b> [For Companies other than companies claiming exemption under section 11] (Please see rule 12 of the Income-tax Rules,1962) (Please refer instructions)	<b>Assessment Year</b>				
			<b>2</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>-</b>

<b>Part A-GEN</b>		<b>GENERAL</b>														
<b>PERSONAL INFORMATION</b>	Name										PAN					
	Is there any change in the company's name? If yes, please furnish the old name										Corporate Identity Number (CIN) issued by MCA					
	Flat/Door/Block No					Name of Premises/Building/Village					Date of incorporation (DD/MM/YYYY)			Date of commencement of business (DD/MM/YYYY)		
	Road/Street/Post Office					Area/Locality					Type of company (Tick any one) <input checked="" type="checkbox"/>					
											(i) Domestic Company <input type="checkbox"/>			(ii) Foreign Company <input type="checkbox"/>		
	Town/City/District					State			Pin code/Zip code			If a public company write 6, and if private company write 7 (as defined in section 3 of The Companies Act) <input type="checkbox"/>				
						Country										
	Office Phone Number with STD code/ Mobile No. 1					Mobile No. 2					Email Address-1					
	Email Address-2															
<b>FILING STATUS</b>	(a) Filed u/s (Tick) [Please see instruction]					<input type="checkbox"/> 139(1)- On or Before due date, <input type="checkbox"/> 139(4)- After due date, <input type="checkbox"/> 139(5)- Revised Return, <input type="checkbox"/> 92CD-Modified return, <input type="checkbox"/> 119(2)(b)- after condonation of delay										
	Or filed in response to notice u/s					<input type="checkbox"/> 139(9), <input type="checkbox"/> 142(1), <input type="checkbox"/> 148, <input type="checkbox"/> 153A, <input type="checkbox"/> 153C										
	(b) If revised/ defective/Modified, then enter Receipt No and Date of filing original return (DD/MM/YYYY)					___/___/___										
	(c) If filed, in response to notice u/s 139(9)/142(1)/148/153A/153C or order u/s 119(2)(b), enter Unique Number /Document Identification Number and date of such notice/order, or if filed u/s 92CD enter date of advance pricing agreement					/ /										
	(d) Residential Status (Tick) <input checked="" type="checkbox"/> Resident <input type="checkbox"/> Non-Resident															
	(e) Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB? (drop down to be provided in e-filing utility) (applicable on Domestic Company)															
	(f) Whether total turnover/ gross receipts in the previous year 2018-19 exceeds 400 crore rupees? (Yes/No) (applicable for Domestic Company)															
	(g) Whether assessee is a resident of a country or specified territory with which India has an agreement referred to in sec 90 (1) or Central Government has adopted any agreement under sec 90A(1)?															
	(h) In the case of non-resident, is there a Permanent Establishment (PE) in India (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No															
	(i) Whether assessee is required to seek registration under any law for the time being in force relating to companies?															
	(j) Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015 (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No															
	(k) Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No															
	(l) Whether the assessee company is under liquidation (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No															
	(m) Whether you are an FII / FPI? Yes/No If yes, please provide SEBI Regn. No.															
	(n) Whether the company is a producer company as defined in Sec.581A of Companies Act, 1956? <input type="checkbox"/> Yes <input type="checkbox"/> No															
(o) Whether this return is being filed by a representative assessee? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information -																
(1) Name of the representative assessee																
(2) Capacity of the Representative (drop down to be provided)																
(3) Address of the representative assessee																
(4) Permanent Account Number (PAN)/Aadhaar No. of the representative assessee																
(p) Whether you are recognized as start up by DPIIT <input type="checkbox"/> Yes <input type="checkbox"/> No																
1 If yes, please provide start up recognition number allotted by the DPIIT																
2 Whether certificate from inter-ministerial board for certification is received? <input type="checkbox"/> Yes <input type="checkbox"/> No																
3 If yes provide the certification number																

	4	Whether declaration in Form-2 in accordance with para 5 of DPIIT notification dated 19/02/2019 has been filed before filing of the return?			<input type="checkbox"/> Yes	<input type="checkbox"/> No
	5	If yes, provide date of filing Form-2				
AUDIT INFORMATION	(a1)	Whether liable to maintain accounts as per section 44AA? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No				
	(a2)	Whether assessee is declaring income only under section 44AE/ 44B/ 44BB/ 44BBA/ 44BBB? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No				
	(a2i)	If No, Whether during the year total sales/turnover/gross receipts of business exceeds 1 Crore Rupees but does not exceed 10 Crore Rupees? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No				
	(a2ii)	If (a2i) is Yes, whether aggregate of all amounts received, including amount received for sales, turnover or gross receipts or on capital account such as capital contribution, loans etc. during the previous year, in cash, does not exceed five per cent of said amount? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No				
	(a2iii)	If (a2i) is Yes, whether aggregate of all payments made including amount incurred for expenditure or on capital account such as asset acquisition, repayment of loan etc., in cash, during the previous year does not exceed five per cent of the said payment (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No				
	(b)	Whether liable for audit under section 44AB? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No				
	(c)	If (b) is Yes, whether the accounts have been audited by an accountant? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, furnish the following information below				
		(1)	Mention the date of furnishing of audit report (DD/MM/YYYY)			
		(2)	Name of the auditor signing the tax audit report			
		(3)	Membership No. of the auditor			
		(4)	Name of the auditor (proprietorship/ firm)			
		(5)	Proprietorship/firm registration number			
		(6)	Permanent Account Number (PAN/Aadhaar No.) of the auditor (proprietorship/ firm)			
		(7)	Date of audit report			
	(d)	Are you liable for Audit u/s 92E? <input type="checkbox"/> Yes <input type="checkbox"/> No				
	(dii)	If (d) is Yes, whether the accounts have been audited u/s. 92E?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	Date of furnishing audit report? DD/MM/YYYY	
	(diii)	If liable to furnish other audit report under the Income-tax Act, mention whether have you furnished such report. If yes, please provide the details as under: ) (Please see Instruction 5)				
		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
		Sl. No.	Section Code	Date (DD/MM/YYYY)		
	(e)	Mention the Act, section and date of furnishing the audit report under any Act other than the Income-tax Act				
		Act and section	(DD/MM/YY)	Act and section	(DD/MM/YY)	
HOLDING STATUS	(a)	Nature of company (select 1 if holding company, select 2 if a subsidiary company, select 3 if both, select 4 if any other)				
	(b)	If subsidiary company, mention the details of the Holding Company				
		PAN	Name of Holding Company	Address of Holding Company	Percentage of Shares held	
	(c)	If holding company, mention the details of the subsidiary companies				
	PAN	Name of Subsidiary Company	Address of Subsidiary Company	Percentage of Shares held		
BUSINESS ORGANISATION	(a)	In case of amalgamating company, mention the details of amalgamated company				
		PAN	Name of Amalgamated Company	Address of Amalgamated Company	Date of Amalgamation	
	(b)	In case of amalgamated company, mention the details of amalgamating company				
		PAN	Name of Amalgamating Company	Address of Amalgamating Company	Date of Amalgamation	
	(c)	In case of demerged company, mention the details of resulting company				
		PAN	Name of Resulting Company	Address of Resulting Company	Date of Demerger	
	(d)	In case of resulting company, mention the details of demerged company				
	PAN	Name of Demerged Company	Address of Demerged Company	Date of Demerger		
KEY	Particulars of Managing Director, Directors, Secretary and Principal officer(s) who have held the office during the previous year and the details of eligible person who is verifying the return.					

SHAREHOLDERS INFORMATION	S.No.	Name	Designation	Residential Address	PAN/Aadhaar No.	Director Identification Number (DIN) issued by MCA, in case of Director
OWNERSHIP INFORMATION	Particulars of persons who were beneficial owners of shares holding not less than 10% of the voting power at any time of the previous year					
	S.No.	Name and Address		Percentage of shares held	PAN (if allotted)	
NATURE OF COMPANY AND ITS BUSINESS	In case of unlisted company, particulars of natural persons who were the ultimate beneficial owners, directly or indirectly, of shares holding not less than 10% of the voting power at any time of the previous year					
	S.No.	Name	Address	Percentage of shares held	PAN/Aadhaar No. (if allotted)	
	In case of Foreign company, please furnish the details of immediate parent company.					
	S.No	Name	Address	Country of residence	PAN (if allotted)	Taxpayer's registration number or any unique identification number allotted in the country of residence
	In case of foreign company, please furnish the details of ultimate parent company					
S.No	Name	Address	Country of residence	PAN (if allotted)	Taxpayer's registration number or any unique identification number allotted in the country of residence	
Nature of company						
					(Tick) <input checked="" type="checkbox"/>	
1	Whether a public sector company as defined in section 2(36A) of the Income-tax Act				<input type="checkbox"/> Yes <input type="checkbox"/> No	
2	Whether a company owned by the Reserve Bank of India				<input type="checkbox"/> Yes <input type="checkbox"/> No	
3	Whether a company in which not less than forty percent of the shares are held (whether singly or taken together) by the Government or the Reserve Bank of India or a corporation owned by that Bank				<input type="checkbox"/> Yes <input type="checkbox"/> No	
4	Whether a banking company as defined in clause (c) of section 5 of the Banking Regulation Act,1949				<input type="checkbox"/> Yes <input type="checkbox"/> No	
5	Whether a scheduled Bank being a bank included in the Second Schedule to the Reserve Bank of India Act				<input type="checkbox"/> Yes <input type="checkbox"/> No	
6	Whether a company registered with Insurance Regulatory and Development Authority (established under sub-section (1) of section 3 of the Insurance Regulatory and Development Authority Act, 1999)				<input type="checkbox"/> Yes <input type="checkbox"/> No	
7	Whether a company being a non-banking Financial Institution				<input type="checkbox"/> Yes <input type="checkbox"/> No	
8	Whether the company is unlisted? If yes, please ensure to fill up the Schedule SH-1 and Schedule AL-1				<input type="checkbox"/> Yes <input type="checkbox"/> No	
Nature of business or profession, if more than one business or profession indicate the three main activities/ products (Other than those declaring income under section 44AE)						
S.No.	Code [Please see instruction No.7(i)]			Description		
(i)						
(ii)						
(iii)						

Part A-BS		BALANCE SHEET AS ON 31 <sup>ST</sup> DAY OF MARCH, 2021 OR AS ON THE DATE OF AMALGAMATION				
EQUITY AND LIABILITIES	I	Equity and Liabilities				
	1	Shareholder's fund				
	A	Share capital				
		i	Authorised	Ai		
		ii	Issued, Subscribed and fully Paid up	Aii		
	iii	Subscribed but not fully paid	Aiii			

	iv	Total (Aii + Aiii)		Aiv	
<b>B</b>	<b>Reserves and Surplus</b>				
	i	Capital Reserve	Bi		
	ii	Capital Redemption Reserve	Bii		
	iii	Securities Premium Reserve	Biii		
	iv	Debenture Redemption Reserve	Biv		
	v	Revaluation Reserve	Bv		
	vi	Share options outstanding amount	Bvi		
	vii	Other reserve (specify nature and amount)			
	a		viia		
	b		viib		
	c	Total (viia + viib)	Bvii		
	viii	Surplus i.e. Balance in profit and loss account ( <i>Debit balance to be shown as -ve figure</i> )	Bviii		
	ix	Total (Bi + Bii + Biii + Biv + Bv + Bvi + Bvii + Bviii) ( <i>Debit balance to be shown as -ve figure</i> )		Bix	
<b>C</b>	<b>Money received against share warrants</b>				1C
<b>D</b>	<b>Total Shareholder's fund (Aiv + Bix + 1C)</b>				1D
<b>2</b>	<b>Share application money pending allotment</b>				
	i	Pending for less than one year	i		
	ii	Pending for more than one year	ii		
	iii	Total (i + ii)		2	
<b>3</b>	<b>Non-current liabilities</b>				
<b>A</b>	<b>Long-term borrowings</b>				
	i	Bonds/ debentures			
	a	Foreign currency	ia		
	b	Rupee	ib		
	c	Total (ia + ib)		ic	
	ii	Term loans			
	a	Foreign currency	iiia		
	b	Rupee loans			
	1	From Banks	b1		
	2	From others	b2		
	3	Total (b1 + b2)	b3		
	c	Total Term loans (iiia + b3)		iic	
	iii	Deferred payment liabilities		iii	
	iv	Deposits from related parties ( <i>see instructions</i> )		iv	
	v	Other deposits		v	
	vi	Loans and advances from related parties ( <i>see instructions</i> )		vi	
	vii	Other loans and advances		vii	
	viii	Long term maturities of finance lease obligations		viii	
	ix	Total Long term borrowings (ic + iic + iii + iv + v + vi + vii + viii)		3A	
<b>B</b>	<b>Deferred tax liabilities (net)</b>				3B
<b>C</b>	<b>Other long-term liabilities</b>				
	i	Trade payables	i		
	ii	Others	ii		
	iii	Total Other long-term liabilities (i + ii)		3C	
<b>D</b>	<b>Long-term provisions</b>				
	i	Provision for employee benefits	i		
	ii	Others	ii		
	iii	Total (i + ii)		3D	
<b>E</b>	<b>Total Non-current liabilities (3A + 3B + 3C + 3D)</b>				3E

<b>4</b>	<b>Current liabilities</b>				
	<b>A</b>	<b>Short-term borrowings</b>			
	<b>i</b>	<b>Loans repayable on demand</b>			
		<b>a</b>	<b>From Banks</b>	<b>ia</b>	
		<b>b</b>	<b>From Non-Banking Finance Companies</b>	<b>ib</b>	
		<b>c</b>	<b>From other financial institutions</b>	<b>ic</b>	
		<b>d</b>	<b>From others</b>	<b>id</b>	
		<b>e</b>	<b>Total Loans repayable on demand (ia + ib + ic + id)</b>		<b>ie</b>
	<b>ii</b>	<b>Deposits from related parties (see instructions)</b>			<b>ii</b>
	<b>iii</b>	<b>Loans and advances from related parties (see instructions)</b>			<b>iii</b>
	<b>iv</b>	<b>Other loans and advances</b>			<b>iv</b>
	<b>v</b>	<b>Other deposits</b>			<b>v</b>
	<b>vi</b>	<b>Total Short-term borrowings (ie + ii + iii + iv + v)</b>			<b>4A</b>
	<b>B</b>	<b>Trade payables</b>			
	<b>i</b>	<b>Outstanding for more than 1 year</b>	<b>i</b>		
	<b>ii</b>	<b>Others</b>	<b>ii</b>		
	<b>iii</b>	<b>Total Trade payables (i + ii)</b>			<b>4B</b>
	<b>C</b>	<b>Other current liabilities</b>			
	<b>i</b>	<b>Current maturities of long-term debt</b>	<b>i</b>		
	<b>ii</b>	<b>Current maturities of finance lease obligations</b>	<b>ii</b>		
	<b>iii</b>	<b>Interest accrued but not due on borrowings</b>	<b>iii</b>		
	<b>iv</b>	<b>Interest accrued and due on borrowings</b>	<b>iv</b>		
	<b>v</b>	<b>Income received in advance</b>	<b>v</b>		
	<b>vi</b>	<b>Unpaid dividends</b>	<b>vi</b>		
	<b>vii</b>	<b>Application money received for allotment of securities and due for refund and interest accrued</b>	<b>vii</b>		
	<b>viii</b>	<b>Unpaid matured deposits and interest accrued thereon</b>	<b>viii</b>		
	<b>ix</b>	<b>Unpaid matured debentures and interest accrued thereon</b>	<b>ix</b>		
	<b>x</b>	<b>Other payables</b>	<b>x</b>		
	<b>xi</b>	<b>Total Other current liabilities (i + ii + iii + iv + v + vi + vii + viii + ix + x)</b>			<b>4C</b>
	<b>D</b>	<b>Short-term provisions</b>			
	<b>i</b>	<b>Provision for employee benefit</b>	<b>i</b>		
	<b>ii</b>	<b>Provision for Income-tax</b>	<b>ii</b>		
	<b>iii</b>	<b>Proposed Dividend</b>	<b>iii</b>		
	<b>iv</b>	<b>Tax on dividend</b>	<b>iv</b>		
	<b>v</b>	<b>Other</b>	<b>v</b>		
	<b>vi</b>	<b>Total Short-term provisions (i + ii + iii + iv + v)</b>			<b>4D</b>
	<b>E</b>	<b>Total Current liabilities (4A + 4B + 4C + 4D)</b>			<b>4E</b>
	<b>Total Equity and liabilities (1D + 2 + 3E + 4E)</b>				<b>I</b>
<b>II</b>	<b>ASSETS</b>				
	<b>1</b>	<b>Non-current assets</b>			
	<b>A</b>	<b>Fixed assets</b>			
	<b>i</b>	<b>Tangible assets</b>			
		<b>a</b>	<b>Gross block</b>	<b>ia</b>	
		<b>b</b>	<b>Depreciation</b>	<b>ib</b>	
		<b>c</b>	<b>Impairment losses</b>	<b>ic</b>	
		<b>d</b>	<b>Net block (ia - ib - ic)</b>	<b>id</b>	
	<b>ii</b>	<b>Intangible assets</b>			
		<b>a</b>	<b>Gross block</b>	<b>ii a</b>	
		<b>b</b>	<b>Amortization</b>	<b>ii b</b>	

		c	Impairment losses	iic		
		d	Net block (iia – iib - iic)	iid		
	iii		Capital work-in-progress	iii		
	iv		Intangible assets under development	iv		
	v		Total Fixed assets (id + iid + iii + iv)		Av	
	<b>B</b>		<b>Non-current investments</b>			
	i		Investment in property	i		
	ii		Investments in Equity instruments			
	a		Listed equities	iia		
	b		Unlisted equities	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	v		
	vi		Investments in Mutual funds	vi		
	vii		Investments in Partnership firms	vii		
	viii		Others Investments	viii		
	ix		Total Non-current investments (i + iic + iii + iv + v + vi + vii + viii)		Bix	
	<b>C</b>		<b>Deferred tax assets (Net)</b>		C	
	<b>D</b>		<b>Long-term loans and advances</b>			
	i		Capital advances	i		
	ii		Security deposits	ii		
	iii		Loans and advances to related parties ( <i>see instructions</i> )	iii		
	iv		Other Loans and advances	iv		
	v		Total Long-term loans and advances (i + ii + iii + iv)		Dv	
	vi		Long-term loans and advances included in Dv which is			
	a		for the purpose of business or profession	via		
	b		not for the purpose of business or profession	vib		
	c		given to shareholder, being the beneficial owner of share, or to any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act	vic		
	<b>E</b>		<b>Other non-current assets</b>			
	i		Long-term trade receivables			
	a		Secured, considered good	ia		
	b		Unsecured, considered good	ib		
	c		Doubtful	ic		
	d		Total Other non-current assets (ia + ib + ic)	id		
	ii		Others	ii		
	iii		Total (id + ii)		Eiii	
	iv		Non-current assets included in Eiii which is due from shareholder, being the beneficial owner of share, or from any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act	iv		
	<b>F</b>		<b>Total Non-current assets (Av + Bix + C + Dv + Eiii)</b>		1F	
<b>2</b>			<b>Current assets</b>			
	<b>A</b>		<b>Current investments</b>			
	i		Investment in Equity instruments			
	a		Listed equities	ia		
	b		Unlisted equities	ib		
	c		Total (ia + ib)	ic		
	ii		Investment in Preference shares	ii		
	iii		Investment in government or trust securities	iii		
	iv		Investment in debentures or bonds	iv		

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

**Part A-BS – Ind AS** BALANCE SHEET AS ON 31<sup>ST</sup> DAY OF MARCH, 2021 OR AS ON THE DATE OF BUSINESS COMBINATION [applicable for a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015]

<b>I</b>	<b>Equity and Liabilities</b>				
	<b>1</b>	<b>Equity</b>			
		<b>A Equity share capital</b>			
		i	Authorised	Ai	
		ii	Issued, Subscribed and fully paid up	Aii	
		iii	Subscribed but not fully paid	Aiii	
		iv	Total (Aii + Aiii)		Aiv
		<b>B Other Equity</b>			
		i	Other Reserves		
			a	Capital Redemption Reserve	ia
			b	Debenture Redemption Reserve	ib
			c	Share Options Outstanding account	ic
			d	Other (specify nature and amount)	id
			e Total other reserves (ia + ib + ic + id)		ie
		ii	Retained earnings (Debit balance of statement of P&L to be shown as –ve figure)		ii
		iii	Total (Bie + ii) (Debit balance to be shown as –ve figure)		Biii

C		Total Equity (Aiv + Biii)		1C		
2	Liabilities					
A		Non-current liabilities				
I		Financial Liabilities				
Borrowings						
a		Bonds or debentures				
		1	Foreign currency	a1		
		2	Rupee	a2		
		3	Total (1 + 2)		a3	
b		Term loans				
		1	Foreign currency	b1		
		2	Rupee loans			
		i	From Banks	i		
		ii	From other parties	ii		
		iii	Total (i + ii)	b2		
		3	Total Term loans (b1 + b2)		b3	
c		Deferred payment liabilities			c	
d		Deposits			d	
e		Loans from related parties (see instructions)			e	
f		Long term maturities of finance lease obligations			f	
g		Liability component of compound financial instruments			g	
h		Other loans			h	
i		Total borrowings (a3 + b3 + c + d + e + f + g + h)			i	
j		Trade Payables			j	
k		Other financial liabilities (Other than those specified in II under provisions)			k	
II		Provisions				
		a	Provision for employee benefits	a		
		b	Others (specify nature)	b		
		c	Total Provisions		IIC	
III		Deferred tax liabilities (net)			III	
IV		Other non-current liabilities				
		a	Advances	a		
		b	Others (specify nature)	b		
		c	Total Other non-current liabilities		IVc	
		Total Non-Current Liabilities (Ii + Ij + Ik + IIC + III + IVc)			2A	
B		Current liabilities				
I		Financial Liabilities				
i		Borrowings				
		a	Loans repayable on demand			
		1	From Banks	1		
		2	From Other parties	2		
		3	Total Loans repayable on demand (1 + 2)	3		
		b	Loans from related parties	b		
		c	Deposits	c		
		d	Other loans (specify nature)	d		
		Total Borrowings (a3 + b + c + d)			Ii	
ii		Trade payables			Iii	
iii		Other financial liabilities				
		a	Current maturities of long-term debt	a		
		b	Current maturities of finance lease obligations	b		
		c	Interest accrued	c		
		d	Unpaid dividends	d		
		e	Application money received for allotment of securities to the extent refundable and interest accrued thereon	e		
		f	Unpaid matured deposits and interest accrued thereon	f		
		g	Unpaid matured debentures and interest accrued thereon	g		
		h	Others (specify nature)	h		
		i	Total Other financial liabilities (a + b + c + d + e + f + g + h)		Iiii	
iv		Total Financial Liabilities (Ii + Iii + Iiii)			Iiv	
II		Other Current liabilities				
		a	Revenue received in advance	a		
		b	Other advances (specify nature)	b		
		c	Others (specify nature)	c		
		d	Total Other current liabilities (a + b + c)		IId	
III		Provisions				
		a	Provision for employee benefits	a		
		b	Others (specify nature)	b		
		c	Total provisions (a + b)		IIIc	
IV		Current Tax Liabilities (Net)			IV	
		Total Current liabilities (Iiv + IId + IIIc + IV)			2B	
		Total Equity and liabilities (1C + 2A + 2B)			I	
II		ASSETS				
I		Non-current assets				
A		Property, Plant and Equipment				
		a	Gross block	a		
		b	Depreciation	b		
		c	Impairment losses	c		

	d	Net block (a – b - c)			Ad	
	B	Capital work-in-progress			B	
	C	Investment Property				
	a	Gross block	a			
	b	Depreciation	b			
	c	Impairment losses	c			
	d	Net block (a – b - c)			Cd	
	D	Goodwill				
	a	Gross block	a			
	b	Impairment losses	b			
	c	Net block (a – b )			Dc	
	E	Other Intangible Assets				
	a	Gross block	a			
	b	Amortisation	b			
	c	Impairment losses	c			
	d	Net block (a – b - c)			Ed	
	F	Intangible assets under development			F	
	G	Biological assets other than bearer plants				
	a	Gross block	a			
	b	Impairment losses	b			
	c	Net block (a – b )			Gc	
	H	Financial Assets				
	I	Investments				
	i	Investments in Equity instruments				
	a	Listed equities	ia			
	b	Unlisted equities	ib			
	c	Total (ia + ib)			ic	
	ii	Investments in Preference shares	ii			
	iii	Investments in Government or trust securities	iii			
	iv	Investments in Debenture or bonds	iv			
	v	Investments in Mutual funds	v			
	vi	Investments in Partnership firms	vi			
	vii	Others Investments (specify nature)	vii			
	viii	Total non-current investments (ic + ii + iii + iv + v + vi + vii)			HI	
	II	Trade Receivables				
	a	Secured, considered good	a			
	b	Unsecured, considered good	b			
	c	Doubtful	c			
	d	Total Trade receivables			HII	
	III	Loans				
	i	Security deposits	i			
	ii	Loans to related parties (see instructions)	ii			
	iii	Other loans (specify nature)	iii			
	iv	Total Loans (i + ii + iii)			IIII	
	v	Loans included in IIII above which is-				
	a	for the purpose of business or profession	va			
	b	not for the purpose of business or profession	vb			
	c	given to shareholder, being the beneficial owner of share, or to any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act	vc			
	IV	Other Financial Assets				
	i	Bank Deposits with more than 12 months maturity	i			
	ii	Others	ii			
	iii	Total of Other Financial Assets (i + ii)			HIV	
	I	Deferred Tax Assets (Net)			I	
	J	Other non-current Assets				
	i	Capital Advances	i			
	ii	Advances other than capital advances	ii			
	iii	Others (specify nature)	iii			
	iv	Total non-current assets (i + ii + iii)			J	
	v	Non-current assets included in J above which is due from shareholder, being the beneficial owner of share, or from any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act	v			
		Total Non-current assets (Ad + B + Cd + Dc + Ed + F + Gc + HI + HII + IIII + HIV + I + J)			1	
2		Current assets				
	A	Inventories				
	i	Raw materials	i			
	ii	Work-in-progress	ii			
	iii	Finished goods	iii			
	iv	Stock-in-trade (in respect of goods acquired for trading)	iv			
	v	Stores and spares	v			
	vi	Loose tools	vi			
	vii	Others	vii			
	viii	Total Inventories (i + ii + iii + iv + v + vi + vii)			2A	

<b>B</b>	<b>Financial Assets</b>			
<b>I</b>	<b>Investments</b>			
	<b>i</b>	<b>Investment in Equity instruments</b>		
		<b>a</b> Listed equities	<b>ia</b>	
		<b>b</b> Unlisted equities	<b>ib</b>	
		<b>c</b> Total (ia + ib)	<b>ic</b>	
	<b>ii</b>	<b>Investment in Preference shares</b>	<b>ii</b>	
	<b>iii</b>	<b>Investment in government or trust securities</b>	<b>iii</b>	
	<b>iv</b>	<b>Investment in debentures or bonds</b>	<b>iv</b>	
	<b>v</b>	<b>Investment in Mutual funds</b>	<b>v</b>	
	<b>vi</b>	<b>Investment in partnership firms</b>	<b>vi</b>	
	<b>vii</b>	<b>Other Investments</b>	<b>vii</b>	
	<b>viii</b>	<b>Total Current investments (ic + ii + iii + iv + v + vi + vii)</b>		<b>I</b>
<b>II</b>	<b>Trade receivables</b>			
	<b>i</b>	<b>Secured, considered good</b>	<b>i</b>	
	<b>ii</b>	<b>Unsecured, considered good</b>	<b>ii</b>	
	<b>iii</b>	<b>Doubtful</b>	<b>iii</b>	
	<b>iv</b>	<b>Total Trade receivables (i + ii + iii)</b>		<b>II</b>
<b>III</b>	<b>Cash and cash equivalents</b>			
	<b>i</b>	<b>Balances with Banks (of the nature of cash and cash equivalents)</b>	<b>i</b>	
	<b>ii</b>	<b>Cheques, drafts in hand</b>	<b>ii</b>	
	<b>iii</b>	<b>Cash on hand</b>	<b>iii</b>	
	<b>iv</b>	<b>Others (specify nature)</b>	<b>iv</b>	
	<b>v</b>	<b>Total Cash and cash equivalents (i + ii + iii + iv)</b>		<b>III</b>
<b>IV</b>	<b>Bank Balances other than III above</b>			<b>IV</b>
<b>V</b>	<b>Loans</b>			
	<b>i</b>	<b>Security Deposits</b>	<b>i</b>	
	<b>ii</b>	<b>Loans to related parties (see instructions)</b>	<b>ii</b>	
	<b>iii</b>	<b>Others(specify nature)</b>	<b>iii</b>	
	<b>iv</b>	<b>Total loans (i + ii + iii)</b>		<b>V</b>
	<b>v</b>	<b>Loans and advances included in V above which is-</b>		
		<b>a</b> for the purpose of business or profession	<b>va</b>	
		<b>b</b> not for the purpose of business or profession	<b>vb</b>	
		<b>c</b> given to a shareholder, being the beneficial owner of share, or to any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act	<b>vc</b>	
<b>VI</b>	<b>Other Financial Assets</b>			<b>VI</b>
<b>Total Financial Assets (I + II + III + IV + V + VI)</b>				<b>2B</b>
<b>C</b>	<b>Current Tax Assets (Net)</b>			<b>2C</b>
<b>D</b>	<b>Other current assets</b>			
	<b>i</b>	<b>Advances other than capital advances</b>	<b>i</b>	
	<b>ii</b>	<b>Others(specify nature)</b>	<b>ii</b>	
	<b>iii</b>	<b>Total</b>		<b>2D</b>
<b>Total Current assets (2A + 2B + 2C + 2D)</b>				<b>2</b>
<b>Total Assets (1 + 2)</b>				<b>II</b>

**Part A- Manufacturing Account** **Manufacturing Account for the financial year 2020-21** (fill items 1 to 3 in a case where regular books of accounts are maintained, otherwise fill items 61 to 62 as applicable)

<b>1</b>	<b>Debits to Manufacturing account</b>			
	<b>A</b>	<b>Opening Inventory</b>		
		<b>i</b>	<b>Opening stock of raw-material</b>	<b>i</b>
		<b>ii</b>	<b>Opening stock of Work in progress</b>	<b>ii</b>
		<b>iii</b>	<b>Total (i + ii)</b>	
				<b>Aiii</b>
	<b>B</b>	<b>Purchases (net of refunds and duty or tax, if any)</b>		<b>B</b>
	<b>C</b>	<b>Direct wages</b>		<b>C</b>
	<b>D</b>	<b>Direct expenses (Di + Dii + Diii)</b>		<b>D</b>
		<b>i</b>	<b>Carriage inward</b>	<b>i</b>
		<b>ii</b>	<b>Power and fuel</b>	<b>ii</b>
		<b>iii</b>	<b>Other direct expenses</b>	<b>iii</b>
	<b>E</b>	<b>Factory Overheads</b>		
		<b>I</b>	<b>Indirect wages</b>	<b>i</b>
		<b>Ii</b>	<b>Factory rent and rates</b>	<b>ii</b>
		<b>Iii</b>	<b>Factory Insurance</b>	<b>iii</b>
		<b>Iv</b>	<b>Factory fuel and power</b>	<b>iv</b>
		<b>V</b>	<b>Factory general expenses</b>	<b>v</b>

	Vi	Depreciation of factory machinery	vi		
	Vii	Total (i+ii+iii+iv+v+vi)			Evii
F		Total of Debits to Manufacturing Account (Aiii+B+C+D+Evii)			1F
2		Closing Stock			
	i	Raw material	2i		
	ii	Work-in-progress	2ii		
		Total (2i + 2ii)			2
3		Cost of Goods Produced – transferred to Trading Account (1F - 2)			3

**Part A-Trading Account** Trading Account for the financial year 2020-21 (fill items 4 to 12 in a case where regular books of accounts are maintained, otherwise fill items 61 to 62as applicable)

CREDITS TO TRADING ACCOUNT	4	Revenue from operations					
		A	Sales/ Gross receipts of business (net of returns and refunds and duty or tax, if any)				
			i	Sale of goods	I		
			ii	Sale of services	Ii		
			iii	Other operating revenues (specify nature and amount)			
				a	iiia		
				b	iiib		
				c	iiic		
			iv	Total (i + ii + iiic)		Aiv	
			B	Gross receipts from Profession			B
			C	Duties, taxes and cess received or receivable in respect of goods and services sold or supplied			
				i	Union Excise duties	I	
				ii	Service tax	Ii	
				iii	VAT/ Sales tax	Iii	
			iv	Central Goods & Service Tax (CGST)	Iv		
			v	State Goods & Services Tax (SGST)	V		
			vi	Integrated Goods & Services Tax (IGST)	Vi		
			vii	Union Territory Goods & Services Tax (UTGST)	Vii		
			viii	Any other duty, tax and cess	Viii		
			ix	Total (i + ii + iii + iv +v+ vi+vii+viii)	Cix		
		D	Total Revenue from operations (Aiv + B +Cix)			4D	
	5	Closing Stock of Finished Goods				5	
	6	Total of credits to Trading Account (4D + 5)				6	
DEBITS TO TRADING ACCOUNT	7	Opening Stock of Finished Goods				7	
	8	Purchases (net of refunds and duty or tax, if any)				8	
	9	Direct Expenses (9i + 9ii + 9iii)				9	
			i	Carriage inward	I		
			ii	Power and fuel	Ii		
			iii	Other direct expenses Note: Row can be added as per the nature of Direct Expenses	Iii		
		10	Duties and taxes, paid or payable, in respect of goods and services purchased				
				i	Custom duty	10i	
				ii	Counter veiling duty	10ii	
				iii	Special additional duty	10iii	
			iv	Union excise duty	10iv		
			v	Service tax	10v		
			vi	VAT/ Sales tax	10vi		
			vii	Central Goods & 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	Any other tax, paid or payable	10xi		
	xii	Total (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi)		10xii	
11	Cost of goods produced – Transferred from Manufacturing Account				11
12	Gross Profit from Business/Profession - transferred to Profit and Loss account (6-7-8-9-10xii-11)				12
12a	Turnover from Intraday Trading				12a
12b	Income from Intraday Trading				12b

**Part A-P&L** Profit and Loss Account for the financial year 2020-21 (fill items 13 to 60 in a case where regular books of accounts are maintained, otherwise fill items 61 to 62 as applicable)

CREDITS TO PROFIT AND LOSS ACCOUNT	13	Gross profit transferred from Trading Account				13
	14	Other income				
		i	Rent	I		
		ii	Commission	Ii		
		iii	Dividend income	Iii		
		iv	Interest income	Iv		
		v	Profit on sale of fixed assets	V		
		vi	Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT)	Vi		
		vii	Profit on sale of other investment	Vii		
		viii	Gain (loss) on account of foreign exchange fluctuation u/s 43AA	Viii		
		ix	Profit on conversion of inventory into capital asset u/s 28(via) (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		
		C	Total (xia + xib)		Xic	
	xii	Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x + xic)				14xii
	15	Total of credits to profit and loss account (13+14xii)				15
DEBITS TO PROFIT AND LOSS ACCOUNT	16	Freight outward				16
	17	Consumption of stores and spare parts				17
	18	Power and fuel				18
	19	Rents				19
	20	Repairs to building				20
	21	Repairs to machinery				21
	22	Compensation to employees				
		i	Salaries and wages	22i		
		ii	Bonus	22ii		
		iii	Reimbursement of medical expenses	22iii		
		iv	Leave encashment	22iv		
		v	Leave travel benefits	22v		
		vi	Contribution to approved superannuation fund	22vi		
		vii	Contribution to recognised provident fund	22vii		
		viii	Contribution to recognised gratuity fund	22viii		
	ix	Contribution to any other fund	22ix			
	x	Any other benefit to employees in respect of which an expenditure has been incurred	22x			
	xi	Total compensation to employees (total of 22i to 22x)			22xi	
	xii	Whether any compensation, included in 22xi, paid to non-residents	xii	Yes / No		
	xiii	If Yes, amount paid to non-residents	xiii			

23	<b>Insurance</b>				
	i	Medical Insurance	23i		
	ii	Life Insurance	23ii		
	iii	Keyman's Insurance	23iii		
	iv	Other Insurance including factory, office, car, goods, etc.	23iv		
	v	Total expenditure on insurance (23i + 23ii + 23iii + 23iv)		23v	
24	Workmen and staff welfare expenses			24	
25	Entertainment			25	
26	Hospitality			26	
27	Conference			27	
28	Sales promotion including publicity (other than advertisement)			28	
29	Advertisement			29	
30	<b>Commission</b>				
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i		
	ii	To others	ii		
	iii	Total (i + ii)		30iii	
31	<b>Royalty</b>				
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i		
	ii	To others	ii		
	iii	Total (i + ii)		31iii	
32	<b>Professional / Consultancy fees / Fee for technical services</b>				
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i		
	ii	To others	ii		
	iii	Total (i + ii)		32iii	
33	Hotel, boarding and Lodging			33	
34	Traveling expenses other than on foreign traveling			34	
35	Foreign travelling expenses			35	
36	Conveyance expenses			36	
37	Telephone expenses			37	
38	Guest House expenses			38	
39	Club expenses			39	
40	Festival celebration expenses			40	
41	Scholarship			41	
42	Gift			42	
43	Donation			43	
44	<b>Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)</b>				
	i	Union excise duty	44i		
	ii	Service tax	44ii		
	iii	VAT/ Sales tax	44iii		
	iv	Cess	44iv		
	v	Central Goods & Service Tax (CGST)	44v		
	vi	State Goods & Services Tax (SGST)	44vi		
	vii	Integrated Goods & Services Tax (IGST)	44vii		
	viii	Union Territory Goods & Services Tax (UTGST)	44viii		
	ix	Any other rate, tax, duty or cess incl STT and CTT	44ix		
	x	Total rates and taxes paid or payable (44i + 44ii + 44iii + 44iv + 44v + 44vi + 44vii + 44viii + 44ix)		44x	
45	Audit fee			45	
46	Other expenses (specify nature and amount)				

	i											I		
	ii											II		
	iii	Total (i + ii)										46iii		
47	Bad debts (specify PAN/Aadhaar No. of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)													
	(i1)											47i(1)		
	(i2)											47ii(2)		
	(i3)											47i(3)		
	(Rows can be added as required) Total [47i(1)+47i(2)+47i(3)]										47i			
	ii	Others (more than Rs. 1 lakh) where PAN/Aadhaar No. is not available (provide name and complete address)										47ii		
	S.No.	Name	Flat / Door/ Block No	Name of Premises/ Building/ Village	Road/ Street/ Post Office	Area/ Locality	Town/ City/ District	State	Country	PIN Code	ZIP Code	Amount		
	1													
	Rows can be added as required													
	iii	Others (amounts less than Rs. 1 lakh)										47iii		
	iv	Total Bad Debt (47i + 47ii + 47iii)										47iv		
48	Provision for bad and doubtful debts												48	
49	Other provisions												49	
50	Profit before interest, depreciation and taxes [15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47iv + 48 + 49)]												50	
51	Interest													
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company										I		
	ii	To others										II		
	iii	Total (i + ii)										51iii		
52	Depreciation and amortization												52	
53	Net profit before taxes (50 – 51iii – 52)												53	
54	Provision for current tax												54	
55	Provision for Deferred Tax												55	
56	Profit after tax (53 - 54 - 55)												56	
57	Balance brought forward from previous year												57	
58	Amount available for appropriation (56 + 57)												58	
59	Appropriations													
	i	Transfer to reserves and surplus										59i		
	ii	Proposed dividend/ Interim dividend										59ii		
	iii	Tax on dividend/ Tax on dividend for earlier years										59iii		
	iv	Appropriation towards Corporate Social Responsibility (CSR) activities (in case of companies covered under section 135 of Companies Act, 2013)										59iv		
	v	Any other appropriation										59v		
	vi	Total (59i + 59ii + 59iii + 59iv+59v)										59vi		
60	Balance carried to balance sheet (58 - 59vi)												60	
61	COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE													
	SR. NO.	Name of Business						Business code			Description			
		Registration No. of goods carriage	Whether owned/leased/hired	Tonnage capacity of goods carriage (in MT)	Number of months for which goods carriage was owned/leased/hired by assessee			Presumptive income u/s 44AE for the goods carriage (Computed @ Rs.1000 per ton per month in case tonnage exceeds 12MT, or else @ Rs.7500 per month) or the amount claimed to have been actually earned, whichever is higher						
	(i)	(1)	(2)	(3)	(4)			(5)						
	(a)													
	(b)													

PROVISIONS FOR TAX AND APPROPRIATIONS

		Total		
	Add row options as necessary ( Please Note : At any time during the year the number of vehicles should not exceed 10 vehicles)			
	(ii)	Total presumptive income from goods carriage u/s 44AE [total of column (5) of table 61(i)]	61(ii)	
	NOTE— If the profits are lower than prescribed under S.44AE or the number of goods carriage owned / leased / hired at any time during the year exceeds 10, then , it is mandatory to maintain books of accounts and have a tax audit under section 44AB			
NO ACCOU T CASE	62	In case of Foreign Company whose total income comprises solely of profits and gains from business referred to in sections 44B, 44BB, 44BBA or 44BBB, furnish the following information		
	a	Gross receipts / Turnover	62a	
	b	Net profit	62b	

<b>Part A- Manufacturing Account Ind-AS</b>		<b>Manufacturing Account for the financial year 2020-21</b> [applicable for a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015]		
CREDITS TO MANUFACTURING ACCOUNT	1	Debits to Manufacturing account		
	A	Opening Inventory		
		I	Opening stock of raw-material	I
		Ii	Opening stock of Work in progress	Ii
		Iii	Total (i + ii)	Aiii
	B	Purchases (net of refunds and duty or tax, if any)		B
	C	Direct wages		C
	D	Direct expenses		D
		I	Carriage inward	I
		Ii	Power and fuel	Ii
		Iii	Other direct expenses	Iii
	E	Factory Overheads		
		I	Indirect wages	
		Ii	Factory rent and rates	
		Iii	Factory Insurance	
	Iv	Factory fuel and power		
	V	Factory general expenses		
	Vi	Depreciation of factory machinery		
	Vii	Total (i+ii+iii+iv+v+vi)	Evii	
F	Total of Debits to Manufacturing Account (Aiii+B+C+D+Evii)		1F	
2	Closing Stock			
	i	Raw material	2i	
	ii	Work-in-progress	2ii	
	Total (2i +2ii)		2	
3	Cost of Goods Produced – transferred to Trading Account (1F - 2)		3	

<b>Part A-Trading Account Ind-AS</b>		<b>Trading Account for the financial year 2020-21</b> [applicable for a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015]		
CREDITS TO TRADING ACCOUNT	4	Revenue from operations		
	A	Sales/ Gross receipts of business (net of returns and refunds and duty or tax, if any)		
		I	Sale of goods	I
		Ii	Sale of services	Ii
		Iii	Other operating revenues (specify nature and amount)	
		a		Iiia
		b		Iiib
		c	Total (iia + iib)	Iiic
		Iv	Total (i + ii + iiii)	Aiv
	B	Gross receipts from Profession		B

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

**Part A-P & L**  
**Ind-AS**
**Profit and Loss Account for the financial year 2020-21** [applicable for a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015]

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

x	Agricultural income	x		
xi	Any other income (specify nature and amount)			
	a	xia		
	b	xib		
	c	Total (xia + xib)	xic	
xii	Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x + xic)			14xii
15	Total of credits to profit and loss account (13+14xii)			15
16	Freight outward			16
17	Consumption of stores and spare parts			17
18	Power and fuel			18
19	Rents			19
20	Repairs to building			20
21	Repairs to machinery			21
22	Compensation to employees			
	i	Salaries and wages	22i	
	ii	Bonus	22ii	
	iii	Reimbursement of medical expenses	22iii	
	iv	Leave encashment	22iv	
	v	Leave travel benefits	22v	
	vi	Contribution to approved superannuation fund	22vi	
	vii	Contribution to recognised provident fund	22vii	
	viii	Contribution to recognised gratuity fund	22viii	
	ix	Contribution to any other fund	22ix	
	x	Any other benefit to employees in respect of which an expenditure has been incurred	22x	
	xi	Total compensation to employees (total of 22i to 22x)		22xi
	xii	Whether any compensation, included in 22xi, paid to non-residents	xiia	Yes / No
		If Yes, amount paid to non-residents	xiib	
23	Insurance			
	i	Medical Insurance	23i	
	ii	Life Insurance	23ii	
	iii	Keyman's Insurance	23iii	
	iv	Other Insurance including factory, office, car, goods, etc.	23iv	
	v	Total expenditure on insurance (23i + 23ii + 23iii + 23iv)		23v
24	Workmen and staff welfare expenses			24
25	Entertainment			25
26	Hospitality			26
27	Conference			27
28	Sales promotion including publicity (other than advertisement)			28
29	Advertisement			29
30	Commission			
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i	
	ii	To others	ii	
	iii	Total (i + ii)		30iii
31	Royalty			
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i	
	ii	To others	ii	
	iii	Total (i + ii)		31iii
32	Professional / Consultancy fees / Fee for technical services			

	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company										i			
	ii	To others										ii			
	iii	Total (i + ii)											32iii		
33	Hotel, boarding and Lodging												33		
34	Traveling expenses other than on foreign traveling												34		
35	Foreign travelling expenses												35		
36	Conveyance expenses												36		
37	Telephone expenses												37		
38	Guest House expenses												38		
39	Club expenses												39		
40	Festival celebration expenses												40		
41	Scholarship												41		
42	Gift												42		
43	Donation												43		
44	Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)														
	i	Union excise duty										44i			
	ii	Service tax										44ii			
	iii	VAT/ Sales tax										44iii			
	iv	Cess										44iv			
	v	Central Goods & Service Tax (CGST)										44v			
	vi	State Goods & Services Tax (SGST)										44vi			
	vii	Integrated Goods & Services Tax (IGST)										44vii			
	viii	Union Territory Goods & Services Tax (UTGST)										44viii			
	ix	Any other rate, tax, duty or cess incl STT and CTT										44ix			
	x	Total rates and taxes paid or payable (44i + 44ii + 44iii + 44iv + 44v + 44vi + 44vii + 44viii + 44ix)											44x		
45	Audit fee												45		
46	Other expenses (specify nature and amount)														
	i											i			
	ii											ii			
	iii	Total (i + ii)											46iii		
47	Bad debts (specify PAN/Aadhaar No. of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)														
	(i1)													47(i1)	
	(i2)													47i(2)	
	(i3)													47i(3)	
	(Rows can be added as required) Total (47i1+47i2+47i3)												47i		
	ii	Others (more than Rs. 1 lakh) where PAN/Aadhaar No. is not available (provide name and complete address)										47ii			
	S.No.	Name	Flat / Door/ Block No	Name of Premises/ Building/ Village	Road/ Street/ Post Office	Area/ Locality	Town/ City/ District	State	Country	PIN Code	ZIP Code	Amount			
	1														
	Rows can be added as required														
	iii	Others (amounts less than Rs. 1 lakh)										47iii			
	iv	Total Bad Debt (47i + 47ii + 47iii)											47iv		
48	Provision for bad and doubtful debts												48		
49	Other provisions												49		
50	Profit before interest, depreciation and taxes [15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47iv + 48 + 49)]												50		
51	Interest														
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company										i			
	ii	To others										ii			
	iii	Total (i + ii)											51iii		

	52	Depreciation and amortisation		52	
	53	Net profit before taxes (50 – 51iii – 52)		53	
	54	Provision for current tax		54	
	55	Provision for Deferred Tax		55	
	56	Profit after tax (53 - 54 - 55)		56	
	57	Balance brought forward from previous year		57	
	58	Amount available for appropriation (56 + 57)		58	
	59	Appropriations			
		i	Transfer to reserves and surplus	59i	
		ii	Proposed dividend/ Interim dividend	59ii	
		iii	Tax on dividend/ Tax on dividend for earlier years	59iii	
		iv	Appropriation towards Corporate Social Responsibility (CSR) activities (in case of companies covered under section 135 of Companies Act, 2013)	59iv	
		v	Any other appropriation	59v	
		vi	Total (59i + 59ii + 59iii + 59iv+59v)	59vi	
	60	Balance carried to balance sheet (58 - 59vi)			60
	61	A Items that will not be reclassified to P&L			
		i	Changes in revaluation surplus	i	
		ii	Re-measurements of the defined benefit plans	ii	
		iii	Equity instruments through OCI	iii	
		iv	Fair value Changes relating to own credit risk of financial liabilities designated at FVTPL	iv	
		v	Share of Other comprehensive income in associates and joint ventures , to the extent not to be classified to P&L	v	
		vi	Others (Specify nature)	vi	
		vii	Income tax relating to items that will not be reclassified to P&L	vii	
		viii	Total		61A
		B Items that will be reclassified to P&L			
		i	Exchange differences in translating the financial statements of a foreign operation	i	
		ii	Debt instruments through OCI	ii	
		iii	The effective portion of gains and loss on hedging instruments in a cash flow hedge	iii	
		iv	Share of OCI in associates and joint ventures to the extent to be classified into P&L	iv	
		v	Others (Specify nature)	v	
		vi	Income tax relating to items that will be reclassified to P&L	vi	
		vii	Total		61B
	62	Total Comprehensive Income (56 + 61A + 61B)			62

PROVISIONS PROVISION FOR TAX AND APPROPRIATIONS

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

	b	the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, or refund of GST, where such credits, drawbacks or refunds are admitted as due by the authorities concerned	5b		
	c	escalation claims accepted during the previous year	5c		
	d	any other item of income	5d		
	e	capital receipt, if any	5e		
	f	Total of amounts not credited to profit and loss account (5a+5b+5c+5d+5e)		5f	
6	Amounts debited to the profit and loss account, to the extent disallowable under section 36 due to non-fulfilment of condition specified in relevant clauses-				
	a	Premium paid for insurance against risk of damage or destruction of stocks or store [36(1)(i)]	6a		
	b	Premium paid for insurance on the health of employees [36(1)(ib)]	6b		
	c	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend [36(1)(ii)]	6c		
	d	Any amount of interest paid in respect of borrowed capital [36(1)(iii)]	6d		
	e	Amount of discount on a zero-coupon bond [36(1)(iia)]	6e		
	f	Amount of contributions to a recognised provident fund [36(1)(iv)]	6f		
	g	Amount of contributions to an approved superannuation fund [36(1)(iv)]	6g		
	h	Amount of contribution to a pension scheme referred to in section 80CCD [36(1)(iva)]	6h		
	i	Amount of contributions to an approved gratuity fund [36(1)(v)]	6i		
	j	Amount of contributions to any other fund	6j		
	k	Any sum received from employees as contribution to any provident fund or superannuation fund or any fund set up under ESI Act or any other fund for the welfare of employees to the extent not credited to the employees account on or before the due date [36(1)(va)]	6k		
	l	Amount of bad and doubtful debts [36(1)(vii)]	6l		
	m	Provision for bad and doubtful debts [36(1)(viiia)]	6m		
	n	Amount transferred to any special reserve [36(1)(viii)]	6n		
	o	Expenditure for the purposes of promoting family planning amongst employees [36(1)(ix)]	6o		
	p	Amount of securities transaction paid in respect of transaction in securities if such income is not included in business income [36(1)(xv)]	6p		
	q	Marked to market loss or other expected loss as computed in accordance with the ICDS notified u/s 145(2) [36(1)(xviii)]	6q		
	r	Any other disallowance	6r		
	s	Total amount disallowable under section 36 (total of 6a to 6r)		6s	
	t	Total number of employees employed by the company (mandatory in case company has recognized Provident Fund)			
		i deployed in India	i		
		ii deployed outside India	ii		
		iii Total	iii		
7	Amounts debited to the profit and loss account, to the extent disallowable under section 37				
	a	Expenditure of capital nature [37(1)]	7a		
	b	Expenditure of personal nature [37(1)]	7b		
	c	Expenditure laid out or expended wholly and exclusively NOT for the purpose of business or profession [37(1)]	7c		
	d	Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party [37(2B)]	7d		
	e	Expenditure by way of penalty or fine for violation of any law for the time being in force	7e		
	f	Any other penalty or fine	7f		
	g	Expenditure incurred for any purpose which is an offence or which is prohibited by law	7g		
	h	Expenditure incurred on corporate social responsibility (CSR)	7h		
	i	Amount of any liability of a contingent nature	7i		
	j	Any other amount not allowable under section 37	7j		
	k	Total amount disallowable under section 37 (total of 7a to 7j)		7k	
8	A. Amounts debited to the profit and loss account, to the extent disallowable under section 40				
	a	Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B	Aa		

	b	Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B	Ab		
	c	Amount disallowable under section 40(a)(ib) on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016	Ac		
	d	Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B	Ad		
	e	Amount of tax or rate levied or assessed on the basis of profits [40(a)(ii)]	Ae		
	f	Amount paid as wealth tax [40(a)(ia)]	Af		
	g	Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib)	Ag		
	h	Amount of interest, salary, bonus, commission or remuneration paid to any partner or member inadmissible under section [40(b)/ 40(ba)]	Ah		
	i	Any other disallowance	Ai		
	j	Total amount disallowable under section 40(total of Aa to Ai )		Aj	
	B.	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year		8B	
9	Amounts debited to the profit and loss account, to the extent disallowable under section 40A				
	a	Amounts paid to persons specified in section 40A(2)(b)	9a		
	b	Amount paid otherwise than by account payee cheque or account payee bank draft or use of electronic clearing system through a bank account or through such electronic mode as may be prescribed, disallowable under section 40A(3)	9b		
	c	Provision for payment of gratuity [40A(7)]	9c		
	d	any sum paid by the assessee as an employer for setting up or as contribution to any fund, trust, company, AOP, or BOI or society or any other institution [40A(9)]	9d		
	e	Any other disallowance	9e		
	f	Total amount disallowable under section 40A (Total of 9a to 9e)		9f	
10	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year				
	a	Any sum in the nature of tax, duty, cess or fee under any law	10a		
	b	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	10b		
	c	Any sum payable to an employee as bonus or commission for services rendered	10c		
	d	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	10d		
	e	Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	10e		
	f	Any sum payable towards leave encashment	10f		
	g	Any sum payable to the Indian Railways for the use of railway assets	10g		
	h	Total amount allowable under section 43B (total of 10a to 10g )		10h	
11	Any amount debited to profit and loss account of the previous year but disallowable under section 43B				
	a	Any sum in the nature of tax, duty, cess or fee under any law	11a		
	b	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	11b		
	c	Any sum payable to an employee as bonus or commission for services rendered	11c		
	d	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	11d		
	da	any sum payable by the assessee as interest on any loan or borrowing from a deposit taking non-banking financial company or systemically important non-deposit taking non-banking financial company, in accordance with the terms and conditions of the agreement governing such loan or borrowing	11da		
	e	Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	11e		
	f	Any sum payable towards leave encashment	11f		
	g	Any sum payable to the Indian Railways for the use of railway assets	11g		

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

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

<b>Part A – OL</b>		Receipt and payment account of company under liquidation			
<b>Receipt and payment account of company under liquidation</b>	<b>1</b>	Opening balance			
		<b>i</b>	Cash in hand	<b>1i</b>	
		<b>ii</b>	Bank	<b>1ii</b>	
		<b>iii</b>	Total opening balance	<b>1iii</b>	
	<b>2</b>	Receipts			
		<b>i</b>	Interest	<b>2i</b>	
		<b>ii</b>	Dividend	<b>2ii</b>	
		<b>iii</b>	Sale of assets (pls. specify nature and amount)		
		<b>a</b>		<b>2iia</b>	

		b		2iib											
		c		2iic											
		d	Total (iia + iib + iic)	2iid											
	iv	Realisation of dues/debtors		2iv											
	v	Others (pls. specify nature and amount)													
		a		2va											
		b		2vb											
		c	Total of other receipts (va + vb)	2vc											
	vi	Total receipts (2i + 2ii + 2iid + 2iv + 2vc)		2vi											
3	Total of opening balance and receipts														3
4	Payments														
	i	Repayment of secured loan		4i											
	ii	Repayment of unsecured loan		4ii											
	iii	Repayment to creditors		4iii											
	iv	Commission		4iv											
	v	Others (pls. specify)													
		a		4va											
		b		4vb											
		c	Total of other payments (4va + 4vb)	4vc											
	vi	Total payments (4i + 4ii + 4iii + 4iv + 4vc)		4vi											
5	Closing balance														
	i	Cash in hand		5i											
	ii	Bank		5ii											
	iii	Total of closing balance (5i + 5ii)		5iii											
6	Total of closing balance and payments (4vi + 5iii)					6									

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

Schedule HP		Details of Income from House Property (Please refer instructions) (Drop down to be provided indicating ownership of property)											
HOUSE PROPERTY	1	Address of property 1				Town/ City			State		PIN Code / Zip Code		
	Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (if "YES" please enter following details)												
	Assessee's percentage of share in the property %												
	Name of Co-owner(s)				PAN/Aadhaar No. of Co-owner (s)				Percentage Share in Property				
	I												
	II												
	/Tick <input checked="" type="checkbox"/> the applicable option]		Name(s) of Tenant (if let out)		PAN/Aadhaar No. of Tenant(s) (Please see Note)				PAN/TAN/Aadhaar No. of Tenant(s) (if TDS credit is claimed)				
	<input type="checkbox"/> Let out		I										
	<input type="checkbox"/> Deemed let out		II										
	<input checked="" type="checkbox"/> Self occupied												
	a		Gross rent received or receivable or lettable value						1a				
	b		The amount of rent which cannot be realized				1b						
	c		Tax paid to local authorities				1c						
	d		Total (1b + 1c)				1d						
	e		Annual value (1a – 1d) (nil, if self -occupied etc. as per section 23(2) of the Act)						1e				
	f		Annual value of the property owned (own percentage share x 1e)						1f				
	g		30% of 1f				1g						
	h		Interest payable on borrowed capital				1h						
	i		Total (1g + 1h)						1i				
	j		Arrears/Unrealised rent received during the year less 30%						1j				
k		Income from house property 1 (1f – 1i+1j)						1k					
	2	Address of property 2				Town/ City			State		PIN Code/Zip code		
	Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (if "YES" please enter following details)												
	Assessee's percentage of share in the property												
	Name of Co-owner(s)				PAN/Aadhaar No. of Co-owner (s)				Percentage Share in Property				
	I												
	II												
	/Tick <input checked="" type="checkbox"/> the applicable option]		Name(s) of Tenant (if let out)		PAN/Aadhaar No. of Tenant(s) (Please see note)				PAN/TAN/Aadhaar No. of Tenant(s) if TDS credit is claimed)				
	<input type="checkbox"/> Let out		I										
	<input type="checkbox"/> Deemed let out		II										
	<input checked="" type="checkbox"/> Self occupied												
	a		Gross rent received or receivable/ lettable value (higher of the two, if let out for whole of the year, lower of the two, if let out for part of the year)						2a				
	b		The amount of rent which cannot be realized				2b						
	c		Tax paid to local authorities				2c						
	d		Total (2b + 2c)				2d						
	e		Annual value (2a – 2d)						2e				
	f		Annual value of the property owned (own percentage share x 2e)						2f				
	g		30% of 2f				2g						
	h		Interest payable on borrowed capital				2h						
	i		Total (2g + 2h)						2i				
	j		Arrears/Unrealised rent received during the year less 30%						2j				
k		Income from house property 2 (2e – 2h + 2j)						2k					
3		Pass through income/loss if any *						3					
4		Income under the head "Income from house property" (1k + 2k + 3) (if negative take the figure to 2i of schedule CYLA)						4					
<b>NOTE ▶</b>		Furnishing of PAN/Aadhaar No. of tenant is mandatory, if tax is deducted under section 194-1B. Furnishing of TAN of tenant is mandatory, if tax is deducted under section 194-I.											

Schedule BP		Computation of income from business or profession					
INCOME FROM BUSINESS OR	A	From business or profession other than speculative business and specified business					
	1	Profit before tax as per profit and loss account (item 53 61(ii) and 62(b) of Part A-P&L) / (item 53 of Part A-P&L – Ind AS) (as applicable)					
	2a	Net profit or loss from speculative business included in 1 (enter –ve sign in case of loss)	2a				
	2b	Net profit or Loss from Specified Business u/s 35AD included in 1 (enter –ve sign in case of loss)	2b				
	3	Income/ receipts credited to profit and loss account considered under other heads of income/chargeable u/s 115BBF/ chargeable u/s 115BBG	a House property 3a				
			b Capital gains 3b				
			c Other sources 3c				
			d u/s 115BBF 3d				
			e u/s 115BBG 3e				
	4a	Profit or loss included in 1, which is referred to in section 44B/44BB/44BBA/44BBB/44AE/44D/44DA/ Chapter-XII-G/ First Schedule of Income-tax Act (other than 115B) (Dropdown to be provided)	4a				
	4b	Profit and gains from life insurance business referred to in section 115B	4b				
	4c	Profit from activities covered under rule 7, 7A, 7B(1), 7B(1A) and 8 (Dropdown to be provided)	4c				
	5	Income credited to Profit and Loss account (included in 1) which is exempt					
	a	Share of income from firm(s)	5a				
			b	Share of income from AOP/ BOI	5b		
					c	Any other exempt income (specify nature and amount)	I
							ii
							iii Total (ci + cii)
	d	Total exempt income (5a + 5b + 5ciii)			5d		
	6	Balance (1– 2a – 2b – 3a – 3b – 3c – 3d – 3e – 4– 5d)					
	7	Expenses debited to profit and loss account considered under other heads of income/related to income chargeable u/s 115BBF or u/s 115BBG	a House property 7a				
			b Capital gains 7b				
			c Other sources 7c				
			d u/s 115BBF 7d				
			e u/s 115BBG 7e				
	8a	Expenses debited to profit and loss account which relate to exempt income	8a				
	8b	Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A (16 of Part A-OI)	8b				
	9	Total (7a + 7b + 7c + 7d + 7e + 8)					
	10	Adjusted profit or loss (6+9)					
	11	Depreciation and amortization debited to profit and loss account					
	12	Depreciation allowable under Income-tax Act					
	i	Depreciation allowable under section 32(1)(ii) and 32(1)(ia) (item 6 of Schedule-DEP)	12i				
			ii	Depreciation allowable under section 32(1)(i) (Make your own computation refer Appendix-IA of IT Rules)	12ii		
					12iii		
	13	Profit or loss after adjustment for depreciation (10 +11 – 12iii)					
	14	Amounts debited to the profit and loss account, to the extent disallowable under section 36 (6s of Part A-OI)	14				
	15	Amounts debited to the profit and loss account, to the extent disallowable under section 37 (7k of Part A-OI)	15				
	16	Amounts debited to the profit and loss account, to the extent disallowable under section 40 (8Aj of Part A-OI)	16				
	17	Amounts debited to the profit and loss account, to the extent disallowable under section 40A (9f of Part A-OI)	17				
	18	Any amount debited to profit and loss account of the previous year but disallowable under section 43B (11h of Part A-OI)	18				
	19	Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	19				
	20	Deemed income under section 41	20				
	21	Deemed income under section 32AC/ 32AD/ 33AB/ 33ABA/35ABA/ 35ABB/ 35AC/ 40A(3A)/ 33AC/ 72A/ 80HHD/ 80-IA	21				
	22	Deemed income under section 43CA	22				

	23	Any other item of addition under section 28 to 44DA	23		
	24	Any other income not included in profit and loss account/any other expense not allowable (including income from salary, commission, bonus and interest from firms in which company is a partner)	24		
	25	Increase in profit or decrease in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3a + 4d of Part A- OI)	25		
	26	Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23+24+25)		26	
	27	Deduction allowable under section 32(1)(iii)	27		
	28	Deduction allowable under section 32AD	28		
	29	Amount allowable as deduction under section 32AC	29		
	30	Amount of deduction under section 35 or 35CCC or 35CCD in excess of the amount debited to profit and loss account (item x(4) of Schedule ESR) (if amount deductible under section 35 or 35CCC or 35CCD is lower than amount debited to P&L account, it will go to item 24)	30		
	31	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year(8B of Part A-OI)	31		
	32	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year (10h of Part A-OI)	32		
	33	Any other amount allowable as deduction	33		
	34	Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3b + 4e of Part A- OI)	34		
	35	Total (27+28+29+30+31+32+33+34)		35	
	36	Income (13+26-35)		36	
	37	Profits and gains of business or profession deemed to be under -			
	i	Section 44AE (61(ii) of schedule P&L )	37i		
	ii	Section 44B	37ii		
	iii	Section 44BB	37iii		
	iv	Section 44BBA	37iv		
	v	Section 44BBB	37v		
	vi	Section 44D	37vi		
	vii	Section 44DA	37vii		(item 4 of Form 3CE)
	viii	Chapter-XII-G (tonnage)	37viii		(total of col. 7 of item 10 of Form 66)
	ix	First Schedule of Income-tax Act (other than 115B)	37ix		
	x	Total (37i to 37ix)		37x	
	38	Net profit or loss from business or profession other than speculative and specified business (34+37x)		38	
	39	Net Profit or loss from business or profession other than speculative business and specified business after applying rule 7A, 7B or 8, if applicable (If rule 7A, 7B or 8 is not applicable, enter same figure as in 38) (If loss take the figure to 2i of item F) (39a+ 39b + 39c + 39d + 39e + 39f)		A39	
	a	Income chargeable under Rule 7	39a		
	b	Deemed income chargeable under Rule 7A	39b		
	c	Deemed income chargeable under Rule 7B(1)	39c		
	d	Deemed income chargeable under Rule 7B(1A)	39d		
	e	Deemed income chargeable under Rule 8	39e		
	f	Income other than Rule 7A, 7B & 8 (Item No. 38)	39f		
	40	Balance of income deemed to be from agriculture, after applying Rule 7, 7A, 7B(1), 7B(1A) and Rule 8 for the purpose of aggregation of income as per Finance Act [4c-(39a+39b+39c+39d+39e)]		40	
<b>B</b>	Computation of income from speculative business				
	41	Net profit or loss from speculative business as per profit or loss account		41	
	42	Additions in accordance with section 28 to 44DA		42	
	43	Deductions in accordance with section 28 to 44DA		43	
	44	Income from speculative business ) (41+42-43) (if loss, take the figure to 6xv of schedule CFL)		B44	
<b>C</b>	Computation of income from specified business under section 35AD				
	45	Net profit or loss from specified business as per profit or loss account		45	
	46	Additions in accordance with section 28 to 44DA		46	
	47	Deductions in accordance with section 28 to 44DA (other than deduction under section,- (i) 35AD, (ii) 32 or 35 on which deduction u/s 35AD is claimed)		47	
	48	Profit or loss from specified business ) (45+46-47)		48	
	49	Deductions in accordance with section 35AD(1)		49	
	50	Income from Specified Business) (48-49)(if loss, take the figure to 7xv of schedule CFL)		C50	
	51	Relevant clause of sub-section (5) of section 35AD which covers the specified business (to be selected from drop down menu)		C51	
<b>D</b>	Income chargeable under the head 'Profits and gains from business or profession' (A39+B44+C50)				

E Intra head set off of business loss of current year				
Sl.	Type of Business income	Income of current year (Fill this column only if figure is zero or positive)	Business loss set off	Business income remaining after set off
		(1)	(2)	(3) = (1) - (2)
i	Loss to be set off (Fill this row only if figure is negative)		(A39)	
ii	Income from speculative business	(B44)		
iii	Income from specified business	(C50)		
iv	Income from Life Insurance business u/s. 115B	(4b)		
v	Total loss set off (ii + iii)			
vi	Loss remaining after set off (i - v)			

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

DEPRECIATION ON PLANT AND MACHINERY

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

Schedule DEP		Summary of depreciation on assets (Other than on assets on which full capital expenditure is allowable as deduction under any other section)						
SUMMARY OF DEPRECIATION ON ASSETS	1	Plant and machinery						
	a	Block entitled for depreciation @ 15 per cent (Schedule DPM - 17i or 18i as applicable)			1a			
	b	Block entitled for depreciation @ 30 per cent (Schedule DPM - 17ii or 18ii as applicable)			1b			
	c	Block entitled for depreciation @ 40 per cent (Schedule DPM - 17iii or 18iii as applicable)			1c			
	d	Block entitled for depreciation @ 45 per cent (Schedule DPM - 17iv or 18iv as applicable)			1d			
	e	Total depreciation on plant and machinery ( 1a + 1b + 1c+1d)						1e
	2	Building (not including land)						
	a	Block entitled for depreciation @ 5 per cent (Schedule DOA- 14ii or 15ii as applicable)			2a			
	b	Block entitled for depreciation @ 10 per cent (Schedule DOA- 14iii or 15iii as applicable)			2b			
	c	Block entitled for depreciation @ 40 per cent (Schedule DOA- 14iv or 15iv as applicable)			2c			
	d	Total depreciation on building (2a+2b+2c)						2d
	3	Furniture and fittings(Schedule DOA- 14v or 15v as applicable)						3
	4	Intangible assets (Schedule DOA- 14vi or 15vi as applicable)						4
	5	Ships (Schedule DOA- 14vii or 15vii as applicable)						5
6	Total depreciation ( 1e+2d+3+4+5)						6	

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

Schedule ESR		Expenditure on scientific Research etc. (Deduction under section 35 or 35CCC or 35CCD)			
Sl No	Expenditure of the nature referred to in section (1)	Amount, if any, debited to profit and loss account (2)	Amount of deduction allowable (3)	Amount of deduction in excess of the amount debited to profit and loss account (4) = (3) - (2)	
i	35(1)(i)				
ii	35(1)(ii)				
iii	35(1)(ia)				
iv	35(1)(iii)				
v	35(1)(iv)				
vi	35(2AA)				
vii	35(2AB)				
viii	35CCC				
ix	35CCD				
x	Total				
NOTE	In case any deduction is claimed under sections 35(1)(ii) or 35(1)(ia) or 35(1)(iii) or 35(2AA), please provide the details as per Schedule RA.				

Schedule CG		Capital Gains						
A	Short-term Capital Gains (STCG) (Sub-items 4 & 5 are not applicable for residents)							
	Short-term Capital Gains	1	From sale of land or building or both (fill up details separately for each property)(in case of co-ownership, enter your share of capital gain)					
			a	i	Full value of consideration received/receivable	ai		
				ii	Value of property as per stamp valuation authority	aii		
				iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (aii)]	aiii		
			b	Deductions under section 48				
		i	i	Cost of acquisition without indexation	bi			
			ii	Cost of Improvement without indexation	bii			
			iii	Expenditure wholly and exclusively in connection with transfer	biii			
			iv	Total (bi + bii + biii)	biv			
c	Balance (aiii – biv)				1c			
d	Deduction under section 54D/ 54G/54GA (Specify details in item D below)				1d			
e	Short-term Capital Gains on Immovable property (1c - 1d)					A1e		
F	In case of transfer of immovable property, please furnish the following details (see note)							
	S.No.	Name of buyer(s)	PAN/Aadhaar No. of buyer(s)	Percentage share	Amount	Address of property	Pin code	

	<b>NOTE</b>	Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents. In case of more than one buyer, please indicate the respective percentage share and amount.								
<b>2</b>	<b>From slump sale</b>									
	<b>A</b>	Full value of consideration		<b>2a</b>						
	<b>B</b>	Net worth of the under taking or division		<b>2b</b>						
	<b>C</b>	Short term capital gains from slump sale (2a-2b)							<b>A2c</b>	
<b>3</b>	<b>From sale of equity share or unit of equity oriented Mutual Fund (MF) or unit of a business trust on which STT is paid under section 111A or 115AD(1)(b)(ii) proviso (for FII)</b>									
	<b>a</b>	Full value of consideration		<b>3a</b>						
	<b>b</b>	<b>Deductions under section 48</b>								
		<b>i</b>	Cost of acquisition without indexation		<b>bi</b>					
		<b>ii</b>	Cost of Improvement without indexation		<b>bii</b>					
		<b>iii</b>	Expenditure wholly and exclusively in connection with transfer		<b>biii</b>					
		<b>iv</b>	Total (i + ii + iii)		<b>biv</b>					
	<b>c</b>	Balance (3a – biv)							<b>3c</b>	
	<b>d</b>	Loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)							<b>3d</b>	
	<b>e</b>	Short-term capital gain on equity share or equity oriented MF (STT paid) (3c +3d)							<b>A3e</b>	
<b>4</b>	<b>For NON-RESIDENT, not being an FII- from sale of shares or debentures of an Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)</b>									
	<b>a</b>	STCG on transactions on which securities transaction tax (STT) is paid							<b>A4a</b>	
	<b>b</b>	STCG on transactions on which securities transaction tax (STT) is not paid							<b>A4b</b>	
<b>5</b>	<b>For NON-RESIDENTS- from sale of securities (other than those at A3 above) by an FII as per section 115AD</b>									
	<b>a</b>	<b>i</b>	In case securities sold include shares of a company other than quoted shares, enter the following details							
			<b>a</b>	Full value of consideration received/receivable in respect of unquoted shares		<b>ia</b>				
			<b>b</b>	Fair market value of unquoted shares determined in the prescribed manner		<b>ib</b>				
			<b>c</b>	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)		<b>ic</b>				
		<b>ii</b>	Full value of consideration in respect of securities other than unquoted shares							<b>aii</b>
		<b>iii</b>	Total (ic + ii)							<b>aiii</b>
	<b>b</b>	<b>Deductions under section 48</b>								
		<b>i</b>	Cost of acquisition without indexation							<b>bi</b>
		<b>ii</b>	Cost of improvement without indexation							<b>bii</b>
		<b>iii</b>	Expenditure wholly and exclusively in connection with transfer							<b>biii</b>
		<b>iv</b>	Total (i + ii + iii)							<b>biv</b>
	<b>c</b>	Balance (5aiii – biv)							<b>5c</b>	
	<b>d</b>	Loss to be disallowed u/s 94(7) or 94(8)- for example if security bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such security to be ignored (Enter positive value only)							<b>5d</b>	
	<b>e</b>	Short-term capital gain on securities (other than those at A3 above) by an FII (5c +5d)							<b>A5e</b>	
<b>6</b>	<b>From sale of assets other than at A1 or A2 or A3 or A4 or A5 above</b>									
	<b>A</b>	<b>i</b>	In case assets sold include shares of a company other than quoted shares, enter the following details							
			<b>a</b>	Full value of consideration received/receivable in respect of unquoted shares		<b>ia</b>				
			<b>b</b>	Fair market value of unquoted shares determined in the prescribed manner		<b>ib</b>				
			<b>c</b>	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)		<b>ic</b>				
		<b>ii</b>	Full value of consideration in respect of assets other than unquoted shares							<b>aii</b>
		<b>iii</b>	Total (ic + ii)							<b>aiii</b>
	<b>B</b>	<b>Deductions under section 48</b>								
		<b>i</b>	Cost of acquisition without indexation							<b>bi</b>
		<b>ii</b>	Cost of Improvement without indexation							<b>bii</b>
		<b>iii</b>	Expenditure wholly and exclusively in connection with transfer							<b>biii</b>
		<b>iv</b>	Total (i + ii + iii)							<b>biv</b>
	<b>C</b>	Balance (6aiii – biv)							<b>6c</b>	



	<b>NOTE</b>	Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents. In case of more than one buyer, please indicate the respective percentage share and amount.		
	<b>2</b>	<b>From slump sale</b>		
	a	Full value of consideration	2a	
	b	Net worth of the under taking or division	2b	
	c	Balance (2a – 2b)	2c	
	d	Deduction u/s 54EC	2d	
	e	Long term capital gains from slump sale (2c-2d)		B2e
	<b>3</b>	<b>From sale of bonds or debenture (other than capital indexed bonds issued by Government)</b>		
	a	Full value of consideration	3a	
	b	Deductions under section 48		
	i	Cost of acquisition without indexation	bi	
	ii	Cost of improvement without indexation	bii	
	iii	Expenditure wholly and exclusively in connection with transfer	biii	
	iv	Total (bi + bii +biii)	biv	
	c	LTCG on bonds or debenture - (3a-biv)		B3c
	<b>4</b>	<b>From sale of listed securities (other than a unit) or zero coupon bonds where proviso under section 112(1) is applicable</b>		
	a	Full value of consideration	4a	
	b	Deductions under section 48		
	i	Cost of acquisition without indexation	bi	
	ii	Cost of improvement without indexation	bii	
	iii	Expenditure wholly and exclusively in connection with transfer	biii	
	iv	Total (bi + bii +biii)	biv	
	c	Long Term Capital Gains on assets at B4 (4a – biv)		4c
	<b>5</b>	<b>From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A</b>		
		Long-term Capital Gains on sale of capital assets at B5(Column 14 of schedule 112A)		
	<b>6</b>	<b>For NON-RESIDENTS- from sale of shares or debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)</b>		
		LTCG computed without indexation benefit		
	<b>7</b>	<b>For NON-RESIDENTS- from sale of, (i) unlisted securities as per sec. 112(1)(c), (ii) units referred in sec. 115AB, (iii) bonds or GDR as referred in sec. 115AC, (iv) securities by FII as referred to in sec. 115AD</b>		
	a	<b>i In case securities sold include shares of a company other than quoted shares, enter the following details</b>		
		a	Full value of consideration received/receivable in respect of unquoted shares	ia
		b	Fair market value of unquoted shares determined in the prescribed manner	ib
		c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic
		ii	Full value of consideration in respect of securities other than unquoted shares	aii
		iii	Total (ic + ii)	aiii
	b	Deductions under section 48		
		i	Cost of acquisition without indexation	bi
		ii	Cost of improvement without indexation	bii
		iii	Expenditure wholly and exclusively in connection with transfer	biii
		iv	Total (bi + bii +biii)	biv
	c	Long-term Capital Gains on assets at 7 above in case of NON-REESIDENT (aiii-biv)		
	<b>8</b>	<b>For NON-RESIDENTS - From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A</b>		
		Long-term Capital Gains on sale of capital assets at B8 (Column 14 of 115AD(1)(b)(iii) proviso)		
	<b>9</b>	<b>From sale of assets where B1 to B8 above are not applicable</b>		
	a	<b>i In case assets sold include shares of a company other than quoted shares, enter the following details</b>		
		a	Full value of consideration received/receivable in respect of unquoted shares	ia
		b	Fair market value of unquoted shares determined in the prescribed manner	ib

				c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic							
				ii	Full value of consideration in respect of assets other than	aii							
				iii	Total (ic + ii)	aiii							
				b	Deductions under section 48								
				i	Cost of acquisition with indexation	bi							
				ii	Cost of improvement with indexation	bii							
				iii	Expenditure wholly and exclusively in connection with transfer	biii							
				iv	Total (bi + bii + biii)	biv							
				c	Balance (aiii – biv)	9c							
				d	Deduction under section 54D//54G/54GA (Specify details in item D below)	9d							
				e	Long-term Capital Gains on assets at B9 above (9c- 9d)			B9e					
				10	Amount deemed to be long-term capital gains								
				a	Whether any amount of unutilized capital gain on asset transferred during the previous year shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below								
		S.no	Previous year in which asset transferred	Section under which deduction claimed in	New asset acquired/constructed		Amount not used for new asset or remained unutilized in Capital gains account (X)						
		i	2017-18	54D//54G/54GA	Year in which asset acquired/constructed	Amount utilised out of Capital Gains account							
		b	Amount deemed to be long-term capital gains, other than at 'a'										
			Amount deemed to be long-term capital gains (Xi + b)							B10			
		11	Pass Through Income/Loss in the nature of Long Term Capital Gain, (Fill up schedule PTI) (B11a1+11a2 + B11b)							B11			
		a1	Pass Through Income/ Loss in the nature of Long Term Capital Gain, chargeable @ 10% u/s 112A			B11a1							
		a2	Pass Through Income/Loss in the nature of Long Term Capital Gain, chargeable @ 10% under sections other than 112A			B11a2							
		b	Pass Through Income/ Loss in the nature of Long Term Capital Gain, chargeable @ 20%			B11b							
		12	Amount of LTCG included in items B1 to B11 but not chargeable to tax or chargeable at special rates in India as per DTAA										
			Sl. No.	Amount of income	Item No. B1 to B11 above in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate [lower of (6) or (9)]	
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
			I										
			II										
		a	Total amount of LTCG not chargeable to tax in India as per DTAA									B12a	
		b	Total amount of LTCG chargeable to tax at special rates in India as per DTAA									B12b	
		13	Total long term capital gain] [B1e + B2e + B3c + B4c + B5 + B6 + B7c + B8+ B9e+ B10+B11-12a]									B13	
		C	Income chargeable under the head "CAPITAL GAINS" (A10 + B13) (take B13 as nil, if loss)									C	
		D	Information about deduction claimed against Capital Gains										
		1	In case of deduction u/s 54D/54EC /54G/54GA give following details										
			a	Deduction claimed u/s 54D									
				i	Date of acquisition of original asset				ai	dd/mm/yyyy			
				ii	Cost of purchase/ construction of new land or building for industrial undertaking				aii				
				iii	Date of purchase of new land or building				aiii	dd/mm/yyyy			
				iv	Amount deposited in Capital Gains Accounts Scheme before due date				aiv				
				v	Amount of deduction claimed				av				
			b	Deduction claimed u/s 54EC									
				i	Date of transfer of original asset				bi	dd/mm/yyyy			
				ii	Amount invested in specified/notified bonds				bii				
				iii	Date of investment				biii	dd/mm/yyyy			
				iv	Amount of deduction claimed				biv				
			c	Deduction claimed u/s 54G									
				i	Date of transfer of original asset				ci	dd/mm/yyyy			
				ii	Cost and expenses incurred for purchase or construction of new asset				cii				

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

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

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

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

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

**F Information about accrual/receipt of capital gain**

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



Schedule OS		Income from other sources			
OTHER SOURCES	1	Gross income chargeable to tax at normal applicable rates (1a+ 1b+ 1c+ 1d + 1e)			1
	a	Dividends, Gross		1a	
	b	Interest, Gross (bi + bii + biii + biv+bv)		1b	
	i	From Savings Bank	bi		
	ii	From Deposits (Bank/ Post Office/ Co-operative) Society)	bii		
	iii	From Income-tax Refund	biii		
	iv	In the nature of Pass through income/Loss	biv		
	v	Others	bv		
	c	Rental income from machinery, plants, buildings, etc., Gross		1c	
	d	Income of the nature referred to in section 56(2)(x) which is chargeable to tax (di + dii + diii + div + dv)		1d	
	i	Aggregate value of sum of money received without consideration		di	
	ii	In case immovable property is received without consideration, stamp duty value of property		dii	
	iii	In case immovable property is received for inadequate consideration, stamp duty value of property in excess of such consideration		diii	
	iv	In case any other property is received without consideration, fair market value of property		div	
	v	In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration		Dv	
	1e	Any other income (please specify nature)			
	Sl. No	Nature		Amount	
	1			1	
		Add rows			
	2	Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e related to sl.no.1)			2
	A	Income by way of winnings from lotteries, crossword puzzles etc.		2a	
	B	Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)		2b	
	i	Cash credits u/s 68		Bi	
	ii	Unexplained investments u/s 69		bii	
	iii	Unexplained money etc. u/s 69A		biii	
	iv	Undisclosed investments etc. u/s 69B		biv	
	v	Unexplained expenditure etc. u/s 69C		Bv	
	vi	Amount borrowed or repaid on hundi u/s 69D		bvi	
	c	Any other income chargeable at special rate (total of ci to cxv)		2c	
	i	Dividends received by non-resident (not being company) or foreign company chargeable u/s 115A(1)(a)(i)		ci	
	ii	Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii)		cii	
	iii	Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia)		ciii	
	iv	Interest referred to in section 194LC(1) - chargeable u/s 115A(1)(a)(iiaa) @ 5%		civ	
	v	Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab)		cv	
	vi	Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)		cvi	
	vii	Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii)		cvii	
	viii	Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b)(A) & 115(1)(b)(B)		cviii	
	ix	Income by way of interest or dividends from bonds or GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC		cix	
	x	Income received in respect of units purchased in foreign currency by an off-shore fund-115AB(1)		cx	
	xi	Income (other than dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)		cxii	
	xii	Income by way of interest received by an FII on bonds or Government securities referred to in section 194LD - chargeable as per proviso to section 115AD(1)(i)		cxiii	
	xiii	Tax on non-residents sportsmen or sports associations chargeable u/s 115BBA		cxiv	
	xiv	Anonymous Donations in certain cases chargeable u/s 115BBC		cxv	
	xv	Interest referred to in Proviso to section 194LC(1) - chargeable u/s 115A(1)(a)(iiaa) @ 4%		cxvi	
	xvi	Income by way of royalty from patent developed and registered in India - chargeable u/s 115BBF		cxvii	

			xvii	Income by way of transfer of carbon credits - chargeable u/s 115BBG					cxvii					
			xviii	Tax on dividend received by an Indian company from specified foreign company-115BBD					cxviii					
			xix	Income from royalty where agreement entered between 31.3.1961 to 31.3.1976 and income from fees for technical services where agreement entered between 29.2.1964 and 31.3.1976, and agreement is approved by the Central Government. Paragraph EII of Part I of first schedule of Finance Act					cxix					
			xx	Distributed income being Dividend referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)					xx					
			d	Pass through income in the nature of income from other sources chargeable at special rates ( <i>drop down to be provided</i> )								2d		
			e	Amount included in 1 and 2 above, which is chargeable at special rates in India as per DTAA ( <i>total of column (2) of table below</i> )								2e		
				Sl. No.	Amount of income	Item No. 1a to 1 d 2a, 2c & 2d in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate [lower of (6) or (9)]	
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
				I										
				II										
			3	Deductions under section 57 ( <i>other than those relating to income chargeable at special rates under 2a, 2b, 2c &amp; 2d</i> )										
				a	Expenses / Deductions				3a					
				b	Depreciation (available only if income offered in 1c)				3b					
				c	Interest expenditure u/s 57(1) (available only if income offered in 1a)				3c					
				d	Total				3d					
			4	Amounts not deductible u/s 58								4		
			5	Profits chargeable to tax u/s 59								5		
			6	Net Income from other sources chargeable at normal applicable rates [1(after reducing income related to DTAA portion) - 3 + 4 + 5] ( <i>if negative take the figure to 4i of schedule CYLA</i> )								6		
			7	Income from other sources (other than from owning and maintaining race horses) (2 + 6) ( <i>enter 6 as nil, if negative</i> )								7		
			8	Income from the activity of owning race horses										
				a	Receipts				8a					
				b	Deductions under section 57 in relation to receipts at 8a only				8b					
				c	Amounts not deductible u/s 58				8c					
				d	Profits chargeable to tax u/s 59				8d					
				e	Balance (8a - 8b + 8c + 8d) ( <i>if negative take the figure to 11xv of Schedule CFL</i> )								8e	
			9	Income under the head "Income from other sources" (7 + 8e) ( <i>take 8e as nil if negative</i> )								9		
			10	Information about accrual/receipt of income from Other Sources										
				S. No.	Other Source Income	Upto 15/6	From 16/6 to 15/9	From 16/9 to 15/12	From 16/12 to 15/3	From 16/3 to 31/3				
						(i)	(ii)	(iii)	(iv)	(v)				
				1	Dividend Income									
				2	Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix)									

- (i) for the words “constituent entities resident in India of an international group” the words, brackets and figure “constituent entities of an international group required to file the information and document under sub-rule (2),” shall be substituted;
- (ii) in clause (b), for the word “Commissioner”, the word “Director” shall be substituted.
3. In the principal rules, in rule 10DB, –
- (a) for sub-rule (1) the following sub-rule shall be substituted, namely: –
- “(1) The income-tax authority for the purposes of section 286 shall be the Joint Director as may be designated by the Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be.”;
- (b) in sub-rule (6), for the words “five thousand five hundred” the words “six thousand four hundred” shall be substituted.
4. In the principal rules, in the Appendix II, in Form No. 3CEAB, in the heading, the words “, resident in India,” shall be omitted.

[Notification No. 31/2021 / F.No.370142/19/2019-TPL]

NEHA SAHAY, Under Secy. (Tax Policy Legislation Division)

**Explanatory Memorandum:** It is hereby certified that no person is being adversely affected by giving retrospective effect to this notification.

**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 was last amended *vide* notification number G.S.R 246(E), dated 1st April, 2021.

**MINISTRY OF FINANCE****(Department of Revenue)****(CENTRAL BOARD OF DIRECT TAXES)****NOTIFICATION**

New Delhi, the 15th April, 2021

**INCOME-TAX**

**G.S.R. 274(E).**—In exercise of the powers conferred by sub-clause (iii) of clause (c) of *Explanation 1* to the clause (23FE) of section 10 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 (10<sup>th</sup> Amendment) Rules, 2021.
  - (2) They shall come into force from the date of their publication in the Official Gazette.
2. In the Income-tax Rules, 1962 (hereinafter referred to as the principal rules), in rule 2DB,-
  - (i) after clause (iii), the following proviso shall be inserted, namely:-
 

“Provided that the provisions of clause (iii) shall not apply to any payment made to creditors or depositors for loan taken or borrowing for the purposes other than for making investment in India;”;
  - (ii) clause (iv) shall be omitted;
  - (iii) after clause (vi), the following *Explanation* shall be inserted, namely:-
 

*‘Explanation: For the purposes of this rule, “loan and borrowing” shall have the same meaning as assigned to it in sub-clause (b) of clause (ii) of Explanation 2 to clause (23FE) of section 10.’*
3. In the principal rules, in rule 2DC, in sub-rule (1), for the word “Explanation”, the word and figure “Explanation 1” shall be substituted.
4. In the principal rules, in the APPENDIX II, for Form No. 10BBA the following Form shall be substituted, namely:-

**“Form No. 10BBA**

[See sub-rule (1) of rule 2DC]

**Application for notification under sub-clause (iv) of clause (c) of *Explanation 1* to the clause (23FE) of section 10 of the Income-tax Act, 1961****(Pension Fund)**

To,

The Member (Legislation), CBDT (For application during Financial Year 2020-2021)\*\*/

The Member (Having control over the Foreign Tax and Tax Research Division) (For application during other financial year)\*\*

Madam/ Sir,

The applicant is a Pension Fund and interested in making investment in terms of clause (23FE) of section 10 of the Income-tax Act, 1961 and therefore, it is requested that necessary notification may kindly be issued, the details for which are as under:

- |   |   |
|---|---|
| (a) Name of the Pension Fund                              | : |
| (b) Address of the Pension Fund                           | : |
| (c) Tax Identification Number of the country of residence | : |
| (d) Country of residence                                  | : |
| (e) Permanent Account Number (PAN)                        | : |

2.. It is hereby certified that-

- (a) the Pension Fund is created or established under the law of \_\_\_\_\_ (please mention the name of the foreign country including any of its political constituents like province/ state/ local body etc.) and is regulated under that law;

- (b) the Pension Fund is not liable to tax in the foreign country mentioned at (a) above or if liable to tax, exemption from taxation for all its income has been provided by such foreign country;
- (c) the Pension Fund is responsible for administering or investing the assets for meeting the statutorily obligations and defined contributions of one or more funds or plans established for providing retirement, social security, employment, disability, death benefits or any similar compensation to the participants or beneficiaries of such funds or plans, as the case may be;
- (d) the earnings and assets of the Pension Fund are used only for meeting statutory obligations and defined contributions for participants or beneficiaries of funds or plans referred to in (c) above and no portion of the earnings or assets of the pension fund inures any benefit to any other private person barring any payment made to the creditors or depositors or loan or borrowing taken for purposes other than for making investment in India; and
- (e) the Pension Fund does not participate in the day to day operations of investee ^ barring any monitoring mechanism to protect the investment with the investee including the right to appoint directors or executive director .
3. In support of the claims made above, the following documents are attached:
- (a) documents constituting the Pension Fund and any later amendment thereto, and
- (b) any other relevant document or information.

## Verification\*

I, \_\_\_\_\_, son/ daughter/ wife\*\* of Shri \_\_\_\_\_, solemnly declare that to the best of my knowledge and belief, the information given in this application and the annexures and documents, if any, accompanying it are correct and complete and particulars shown therein are truly stated.

2. I further declare that to the best of my knowledge; I have not concealed any fact or information which could be relevant for this application.

3. I also declare that I am making this application in my capacity as \_\_\_\_\_ (designation) and that I am holding PAN/ Aadhaar\*\* \_\_\_\_\_ and I am competent to make this application and verify it.

Verified today the \_\_\_\_\_ day of \_\_\_\_\_

Place \_\_\_\_\_

(Signature) \_\_\_\_\_

Name \_\_\_\_\_

Notes: 1. \*\*Delete whichever is not applicable.

2. \*To be signed by the person competent to verify the return of income under section 140 of the Income-tax Act, 1961.

3.^ An “investee” shall have the same meaning as in clause (i) of Explanation 2 to clause (23FE) of section 10 of the Income-tax Act, 1961.

4. ¥ loan and borrowing shall have the same meaning as in sub-clause (b) of clause (ii) of Explanation 2 to clause (23FE) of section 10 of the Income-tax Act, 1961.”.

[Notification No. 32/2021/ F. No.370142/28/2020-TPL]

NEHA SAHAY, Under Secy. (Tax Policy and Legislation Division)

**Note:** - The principal rules were published in the Gazette of India Extraordinary, Part III, section 3, sub-section (ii), *vide* notification number S.O. 969(E), dated the 26th March, 1962 and last amended *vide* notification number G.S.R. 250(E) dated the 5th April, 2021.

**MINISTRY OF FINANCE****(Department of Revenue)**

(CENTRAL BOARD OF DIRECT TAXES)

**NOTIFICATION**New Delhi, the 26<sup>th</sup> April, 2021**INCOME-TAX**

**G.S.R. 291(E).**—In exercise of the powers conferred by sub-clause (iii) of clause (c) of *Explanation 1* to the clause (23FE) of section 10 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 (11<sup>th</sup> Amendment) Rules, 2021.

(2) They shall come into force from the date of their publication in the Official Gazette.

2. In the Income-tax Rules, 1962 (hereinafter referred to as the principal rules), in rule 2DB,-

(i) after clause (ii), the following proviso shall be inserted, namely:-

“Provided that the condition in clause (ii) shall be deemed to have been satisfied with respect to assets being administered or invested, if the following conditions are satisfied; namely:-

(a) value of such assets is not more than ten per cent. of the total value of the assets administered or invested by such fund;

(b) such assets are wholly owned directly or indirectly by the Government of a foreign country; and

(c) such assets vests in the Government of such foreign country upon dissolution.”;

(ii) after the proviso to clause (iii), the following proviso shall be inserted, namely:-

“Provided further that the provisions of clause (iii) shall not apply to earning from the assets referred to in the proviso of clause (ii), if the said earning are credited either to the account of the Government of that foreign country or to any other account designated by such Government so that no portion of the earnings inures any benefit to any private person;”

3. In the principal rules, in the APPENDIX II, for Form No. 10BBA the following Form shall be substituted, namely:-

**“Form No. 10BBA**

[See sub-rule (1) of rule 2DC]

**Application for notification under sub-clause (iv) of clause (c) of *Explanation 1* to the clause (23FE) of section 10 of the Income-tax Act, 1961****(Pension Fund)**

To,

The Member (Legislation), CBDT (For application during Financial Year 2020-2021)\*\*/

The Member (Having control over the Foreign Tax and Tax Research Division) (For application during other financial year)\*\*

Madam/Sir,

The applicant is a Pension Fund and interested in making investment in terms of clause (23FE) of section 10 of the Income-tax Act, 1961 and therefore, it is requested that necessary notification may kindly be issued, the details for which are as under:

(a) Name of the Pension Fund :

(b) Address of the Pension Fund :

- (c) Tax Identification Number of the country of residence :  
 (d) Country of residence :  
 (e) Permanent Account Number (PAN) :

2.. It is hereby certified that-

- (a) the Pension Fund is created or established under the law of \_\_\_\_\_ (please mention the name of the foreign country including any of its political constituents like province/state/local body etc.) and is regulated under that law;
- (b) the Pension Fund is not liable to tax in the foreign country mentioned at (a) above or if liable to tax, exemption from taxation for all its income has been provided by such foreign country;
- (c) the Pension Fund is responsible for administering or investing the assets for meeting the statutorily obligations and defined contributions of one or more funds or plans established for providing retirement, social security, employment, disability, death benefits or any similar compensation to the participants or beneficiaries of such funds or plans, as the case may be/not more than ten per cent. of the total value of the assets administered or invested by the Pension Fund are invested in plans other than the plans established for providing retirement, social security, employment, disability, death benefits or any similar compensation to the participants or beneficiaries of such funds or plans and such assets are wholly owned directly or indirectly by the Government of the foreign country mentioned at (a) and upon dissolution vests in the Government of such foreign country ( strike off which ever is not applicable);
- (d) the earnings and assets of the Pension Fund are used only for meeting statutory obligations and defined contributions for participants or beneficiaries of funds or plans referred to in (c) above and no portion of the earnings or assets of the pension fund inures any benefit to any other private person barring any payment made to the creditors or depositors or loan or borrowing taken for purposes other than for making investment in India/the earning and assets of the Pension Fund from plans other than the plans established for providing retirement, social security, employment, disability, death benefits or any similar compensation to the participants or beneficiaries of such funds or plans are credited either to the account of the Government of the foreign country mentioned at (a) or to any other account designated by such Government so that no portion of the earnings inures any benefit to any private person; (strike off whichever is not applicable) and
- (e) the Pension Fund does not participate in the day to day operations of investee ^ barring any monitoring mechanism to protect the investment with the investee including the right to appoint directors or executive director .

3. In support of the claims made above, the following documents are attached:

- (a) documents constituting the Pension Fund and any later amendment thereto, and  
 (b) any other relevant document or information.

#### Verification\*

I, \_\_\_\_\_, son/daughter/wife\*\* of Shri \_\_\_\_\_, solemnly declare that to the best of my knowledge and belief, the information given in this application and the annexures and documents, if any, accompanying it are correct and complete and particulars shown therein are truly stated.

2. I further declare that to the best of my knowledge; I have not concealed any fact or information which could be relevant for this application.

3. I also declare that I am making this application in my capacity as \_\_\_\_\_ (designation) and that I am holding PAN/Aadhaar\*\* \_\_\_\_\_ and I am competent to make this application and verify it.

Verified today the \_\_\_\_\_ day of \_\_\_\_\_

Place \_\_\_\_\_

(Signature) \_\_\_\_\_

Name \_\_\_\_\_

**Notes:** 1. ~~\*\*Delete whichever is not applicable.~~

2. \*To be signed by the person competent to verify the return of income under section 140 of the Income-tax Act, 1961.

3.^ An “investee” shall have the same meaning as in clause (i) of Explanation 2 to clause (23FE) of section 10 of the Income-tax Act, 1961.

4. ¥ loan and borrowing shall have the same meaning as in sub-clause (b) of clause (ii) of Explanation 2 to clause (23FE) of section 10 of the Income-tax Act, 1961.”.

[Notification No. 37/2021/F. No. 370142/28/2020-TPL]

KAMLESH CHANDRA VARSHNEY, Jt. Secy.

**Note:** The principal rules were published in the Gazette of India Extraordinary, Part III, section 3, sub-section (ii), *vide* notification number S.O. 969(E), dated the 26th March, 1962 and last amended *vide* notification number G.S.R. 274 dated the 15th April, 2021.

**MINISTRY OF FINANCE**  
**(Department of Revenue)**  
(CENTRAL BOARD OF DIRECT TAXES)

**NOTIFICATION**

New Delhi, the 30th April, 2021

**G.S.R. 301(E).**—In exercise of the powers conferred by sub-section (1) of section 245M 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 Income-tax Rules, 1962, namely:—

1. Short title and commencement.- (1) These rules may be called the Income-tax (12<sup>th</sup> Amendment) Rules, 2021.  
(2) They shall come into force from the date of its publication in the Official Gazette.

2. In the Income-tax Rules, 1962 (hereinafter referred to as the principal rules), after rule 44D, the following rule shall be inserted, namely:—

**“44DA. Exercise of option under sub-section (1) of section 245M and intimation thereof.**- (1) The exercise of option by an assessee to withdraw his pending application under sub-section (1) of section 245M shall be in Form No. 34BB.

(2) Form No. 34BB shall be verified by the person who is authorised to verify the return of income of the assessee under section 140.

(3) Form No. 34BB shall be furnished electronically in accordance with the procedures, formats and standards specified by the Principal Director-General of Income-tax (Systems) or Director-General of Income-tax (Systems), as the case may be, and thereafter signed printout of the said form shall be uploaded in the manner specified by the Principal Director-General of Income-tax (Systems) or Director-General of Income-tax (Systems), as the case may be, under sub-rule (4).

(4) The Principal Director-General of Income-tax (Systems) or Director-General of Income-tax (Systems), as the case may be, shall specify the procedures, formats and standards for the purposes of furnishing and verification and manner of uploading of Form No. 34BB.”.

3. In the principal rules, in Appendix-II, after Form No. 34BA, the following Form shall be inserted, namely:—

**“FORM No. 34BB**  
**[See rule 44DA]**

**Exercise of option to withdraw pending application under sub-section (1) of section 245M of the Income-tax Act, 1961**

To,

The Assessing Officer,

.....

Sir/Madam,

I, ....., having Permanent Account Number (PAN) ..... / Aadhaar Number ..... do hereby intimate the exercise of option to withdraw my application for settlement made under section 245C of the Income-tax Act, 1961 (hereinafter referred to as the Act) on ..... vide number ..... at ..... Bench.

2. I do hereby affirm that the aforesaid application was not declared invalid under sub-section (2C) of section 245D of the Act and no order under sub-section (4) of section 245D of the Act was issued on or before the 31<sup>st</sup> January, 2021 with respect to such application.

**Verification**

I, ..... (full name in block letters), son/daughter of ..... (name of father) solemnly declare that to the best of my knowledge and belief, the information given above is correct.

I further declare that I am furnishing this intimation in my capacity as ..... and I am also competent under section 140 of the Act to verify it.

Place:

Date:

Yours faithfully,

Signature .....

Name.....

Designation.....

Address.....”.

[Notification No. 40/2021][F.No. 370142/8/2021-TPL]

RAJESH KUMAR BHOOT, Jt. Secy. (Tax Policy and Legislation)

**Note:-** The principal rules were published vide notification S.O. 969 (E), dated the 26<sup>th</sup> March, 1962 and last amended *vide* notification G.S.R. 291(E), dated the 26<sup>th</sup> April, 2021.

(2) धारा 9 की उपधारा (1) के खंड (i) के स्पष्टीकरण 2क के खंड (ख) के प्रयोजनों के लिए उपयोगकर्ताओं की संख्या जिनके साथ क्रमबद्ध और सतत कारबार कार्यकलापों की याचना की जा रही है या जो अनन्योक्रिया में लगे हुए हैं तीन लाख होगी।”।

[अधिसूचना सं. 41/2021/ फा. सं. 370142/11/2018-टीपीएल]

कमलेश चंद्र वाष्णेय, संयुक्त सचिव

**टिप्पण:** मूल नियम, भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (ii) में अधिसूचना सं. का.आ. 969(अ) तारीख 26 मार्च, 1962 द्वारा प्रकाशित किए गए थे और उनका अंतिम संशोधन, अधिसूचना सं. सा.का.नि. 301(अ) तारीख 30 अप्रैल, 2021 द्वारा किया गया।

**MINISTRY OF FINANCE**

**(Department of Revenue)**

(CENTRAL BOARD OF DIRECT TAXES)

**NOTIFICATION**

New Delhi, the 3rd May, 2021

**INCOME-TAX**

**G. S. R. 314(E).**— In exercise of the powers conferred by the clause (a) and clause (b) of *Explanation 2A* to sub-section (1) of section 9 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 (13th Amendment) Rules, 2021.

(2) They shall come into force with effect from the 1st day of April, 2022.

2. In the Income-tax Rules, 1962, after rule 11UC, the following rule shall be inserted, namely:-

“11UD. **Thresholds for the purposes of significant economic presence.** — (1) For the purposes of clause (a) of *Explanation 2A* to clause (i) of sub-section (1) of section 9, the amount of aggregate of payments arising from transaction or transactions in respect of any goods, services or property carried out by a non-resident with any person in India, including provision of download of data or software in India during the previous year, shall be two crore rupees;

(2) For the purposes of clause (b) of *Explanation 2A* to clause (i) of sub-section (1) of section 9, the number of users with whom systematic and continuous business activities are solicited or who are engaged in interaction shall be three lakhs. ”.

[Notification No. 41 /2021/ F. No. 370142/11/2018-TPL]

KAMLESH CHANDRA VARSHNEY, Jt. Secy.

**Note:** The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii) *vide* number S.O. 969 (E), dated the 26th March, 1962 and last amended *vide* notification number G.S.R. 301(E), dated 30th April, 2021.

टिप्पण: मूल नियम, भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (ii) में अधिसूचना सं. का.आ. 969(अ) तारीख 26 मार्च, 1962 द्वारा प्रकाशित किए गए थे और उनका अंतिम संशोधन आय-कर (तेरहवां संशोधन) नियम, 2021 अधिसूचना सं. सा.का.नि. 314(अ) तारीख 03 मई, 2021 द्वारा किया गया।

**MINISTRY OF FINANCE**

**(Department of Revenue)**

**(CENTRAL BOARD OF DIRECT TAXES)**

**NOTIFICATION**

New Delhi, 4th May, 2021

**G.S.R. 318(E).**—In exercise of the powers conferred by clause (d) of sub-section (8) of section 139A and clause (ii) of sub-section (7) of section 206AA 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 (14<sup>th</sup> Amendment) Rules, 2021.

(2) They shall come into force from the date of their publication in the Official Gazette.

**2.** In the Income-tax Rules, 1962 (hereinafter referred to as the principal rules), in rule 114AAB,—

(I) after sub-rule (2), the following sub-rules shall be inserted, namely:—

“(2A) The provisions of section 139A shall not apply to a non-resident, being an eligible foreign investor, who has made transaction only in a capital asset referred to in clause (viiab) of section 47 which are listed on a recognised stock exchange located in any International Financial Services Centre and the consideration on transfer of such capital asset is paid or payable in foreign currency, if the following conditions are fulfilled, namely:—

- (i) the eligible foreign investor does not earn any income in India, other than the income from transfer of a capital asset referred to in clause (viiab) of section 47;
- (ii) the eligible foreign investor furnishes the following details and documents to the stock broker through which the transaction is made namely:—
  - (a) name, e-mail id, contact number;
  - (b) address in the country or specified territory outside India of which he is a resident;
  - (c) a declaration that he is a resident of a country or specified territory outside India; and
  - (d) Tax Identification Number in the country or specified territory of his residence and in case no such number is available, then a unique number on the basis of which the non-resident is identified by the Government of that country or the specified territory of which he claims to be a resident.

(2B) The stock broker shall furnish a quarterly statement for the quarter of the financial year, in which the details and documents referred to in sub-rule (2A) are received by it, in Form No.49BA to the Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems) or the person authorised by him, electronically and upload the declaration referred to in sub-clause (c) of clause (ii) of sub-rule (2A) within fifteen days from the end of the quarter of the financial year to which such statement relates in accordance with the procedures, formats and standards specified by the Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems) under sub-rule (3).”;

(II) in sub-rule (3), for the words, brackets and figure “in accordance with the provisions of sub rule (2)” the words, brackets, figures and letter “ in accordance with the provisions of sub-rule (2) or sub-rule (2B)” shall be substituted;

(III) in the *Explanation* ,—

(A) for clause (a), the following clause shall be substituted , namely :—

- “(a) “specified fund” means any fund established or incorporated in India in the form of a trust or a company or a limited liability partnership or a body corporate which has been granted a certificate of registration as a Category I or Category II Alternative Investment Fund and is regulated under the Securities and Exchange Board of India (Alternative Investment Funds) Regulations, 2012 made under the Securities and Exchange Board of India Act, 1992(15 of 1992) or International Financial

Services Centres Authority Act, 2019 (50 of 2019) and which is located in any International Financial Services Centre or a specified fund referred to in sub-clause (i) of clause (c) of *Explanation* to clause (4D) of section 10;’;

(B) after clause (b) the following clauses shall be inserted, namely:—

‘(c) “eligible foreign investor” means a non-resident who operates in accordance with the Securities and Exchange Board of India, circular IMD/HO/FPIC/CIR/P/2017/003 dated 04th January, 2017;

(d) “stock broker” means a person having trading rights in a recognised stock exchange located in any International Financial Services Centre and the member of such exchange.’.

3. In the principal rules, in Appendix II, for Form No. 49BA, the following Form shall be substituted , namely:—

**“FORM NO. 49BA**

[See rule 114AAB]

**Quarterly statement to be furnished by specified fund or stock broker in respect of a non-resident referred to in rule 114AAB for the quarter of ..... of ..... (Financial Year)**

1. Name of the fund/ stock broker:
2. Category (specified fund/stock broker):
3. Permanent Account Number/Aadhaar Number:
4. Details of non-resident referred to in sub-rule (1)/ sub-rule (2A) of rule 114AAB

Sl. No.	Name	E-mail address	Contact number	Address in the country or specified territory outside India of which the non-resident is resident	Tax Identification Number, if any	Unique number on the basis of which the non-resident is identified by the Government of that country or the specified territory of which he claims to be a resident (to be furnished if Tax Identification Number is not available)

**Verification**

I ..... (full name in block letters), son/daughter of ..... having permanent account number/ Aadhaar number ....., solemnly declare that to the best of my knowledge and belief, the information given above are correct and complete.

Signature .....

Name and designation .....

Place .....

Date .....

**Attachments (to be uploaded):**

Declaration received from the non-resident as referred to in sub-clause (c) of clause (iii) of sub-rule (1) or sub-clause (c) of clause (ii) of sub-rule (2A), as the case may be, of rule 114AAB.”.

[Notification No. 42/2021 F. No. 370133/08/2020-TPL]

KAMLESH CHANDRA VARSHNEY, Jt. Secy. (Tax Policy and Legislation)

**Note:** The principal rules were published in the Gazette of India, Extraordinary, Part-II Section-3, Sub Section (ii) vide number S.O. 969(E) dated the 26th march, 1962 and were last amended by the Income-tax (13th Amendment) Rules, 2021 vide notification No. G.S.R. 314(E), dated the 03rd May, 2021.

**टिप्पण :** मूल नियम, भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (ii) में अधिसूचना सं. का.आ. 969(अ) तारीख 26 मार्च, 1962 द्वारा प्रकाशित किए गए थे और उनका अंतिम संशोधन अधिसूचना सं. सा.का.नि 318(अ) तारीख 4 मई, 2021 द्वारा किया गया।

**MINISTRY OF FINANCE**

**(Department of Revenue)**

(CENTRAL BOARD OF DIRECT TAXES)

**NOTIFICATION**

New Delhi, the 5th May, 2021

**(INCOME-TAX)**

**G.S.R. 320(E).**—In exercise of the powers conferred by clause (5) of section 10 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 (15th Amendment), Rules, 2021.

(2) They shall be deemed to have come into force from the 1st day of April, 2021.

2. In the Income-tax Rules, 1962, in rule 2B, after sub-rule (1), the following sub-rules shall be inserted, namely:—

“(1A) For the assessment year beginning on the 1st day of April, 2021, where the individual referred to in sub-rule (1) avails any cash allowance from his employer in lieu of any travel concession or assistance, the amount exempted under the second proviso to clause (5) of section 10 shall be the amount, not exceeding thirty-six thousand rupees per person, for the individual and the member of his family, or one-third of the specified expenditure, whichever is less, subject to fulfilment of the following conditions, namely:—

- (i) the individual has exercised an option to avail exemption under the second proviso of clause (5) of section 10, in lieu of the exemption under clause (5) of section 10 in respect of one unutilised journey during the block of four calendar years commencing from the calendar year 2018;
- (ii) the payment in respect of the specified expenditure is made by the individual or any member of his family to a registered person during the specified period;
- (iii) the payment in respect of the specified expenditure is made by an account payee cheque drawn on a bank or account payee bank draft, or use of electronic clearing system through a bank account or through such other electronic mode as prescribed under rule 6ABBA; and
- (iv) the individual obtains a tax invoice in respect of specified expenditure from the registered person referred in clause (ii).

*Explanation 1*- For the purpose of this sub-rule,-

- (i) ‘tax invoice’ means an invoice issued by the registered person under section 31 of the Central Goods and Services Tax Act, 2017 (No. 12 of 2017);
- (ii) ‘registered person’ shall have the meaning assigned to it in clause (94) of section 2 of the Central Goods and Services Tax Act, 2017 (No. 12 of 2017);
- (iii) ‘specified expenditure’ means expenditure incurred by an individual or a member of his family during specified period on goods or services, which are liable to tax at an aggregate rate of twelve per cent. or above under various Goods and Services Tax (GST) laws and goods are purchased or services procured from GST registered vendors or service providers;
- (iv) ‘specified period’ means the period commencing from the 12th day of October, 2020 and ending on the 31st day of March, 2021.

*Explanation 2* For the removal of doubt, it is hereby clarified that if the amount received by or due to an individual, as per the terms of his employment, from his employer in relation to himself and member of his family, in connection with the specified expenditure is in excess of the thirty six thousand rupees per person, for the individual and the member of his family, the exemption under this sub-rule would be restricted to thirty-six thousand rupees per person, for the individual and the member of his family, or one-third of the specified expenditure, whichever is less.

*Explanation 3* It is hereby clarified that the clarification issued by the Department of Expenditure, Ministry of Finance, vide OM F. No 12(2)/2020-EII (A) Dated 12th October, 2020 and any subsequent clarifications, if any, issued in this regard shall apply mutatis mutandis to the exemption under this sub-rule.

(1B) Where an exemption under the second proviso to clause (5) of section 10 is claimed and allowed, sub-rule (2) shall have effect as if for the words ‘two journeys’, the words ‘one journey’ has been substituted.”.

[Notification No. 50/2021/F. No.370142/14/2021-TPL]

KAMLESH CHANDRA VARSHNEY, Jt. Secy. (Tax Policy and Legislation)

**Explanatory Memorandum:** It is hereby certified that no person is being adversely affected by giving retrospective effect to these rules.

**Note:** The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii) vide number S.O. 969 (E), dated the 26th March, 1962 and last amended vide notification number G.S.R. 318(E) dated 4th May, 2021.

जी=स्थावर संपत्ति से भिन्न संपत्ति के अंतरण से दर्शित कीमत के परिणामस्वरूप वह कीमत जिस पर गैर-धनीय प्रतिफल प्राप्त किया गया है या उद्भूत हुआ है, जिसको नियम 11पक के उपनियम (1) में निर्दिष्ट नहीं किया गया है जो किसी रजिस्ट्रीकृत मूल्यांकक द्वारा उस संपत्ति के संबंध में अभिप्राप्त मूल्यांकन रिपोर्ट के आधार पर खुले बाजार में उसका विक्रय करने से प्राप्त होती;

एच=स्थावर संपत्ति द्वारा प्रतिनिधित्व किए गए अंतरण के परिणामस्वरूप गैर-धनीय प्राप्त प्रतिफल या उद्भूत की दशा में स्थावर संपत्ति के संबंध में स्टांप शुल्क के संदाय के प्रयोजन के लिए किसी सरकारी प्राधिकारी द्वारा अंगीकृत या निर्धारित या निर्धारणीय मूल्य।

(4) उपनियम (2) और उपनियम (3) के अधीन पूंजी आस्तियों के बाजार मूल्य का अवधारण स्टांप शुल्क विक्रय की तारीख को किया जाएगा और इस प्रयोजन के लिए नियम 11पक में निर्दिष्ट मूल्यांकन तारीख से मंदी विक्रय की तारीख भी अभिप्रेत।

स्पष्टीकरण- इस नियम के प्रयोजनों के लिए “रजिस्ट्रीकृत मूल्यांकक” और “प्रतिभूतियों” का क्रमशः वही अर्थ होगा जो उनका नियम 11प में है।”।

[अधिसूचना सं. 68/2021/एफ.सं.370142/16/2021-टीपीएल]

कमलेश चंद्र वाष्णेय, संयुक्त सचिव (कर नीति और विधान प्रभाग)

टिप्पण : मूल नियम, भारत के राजपत्र, असाधारण, भाग 2, खंड 3, उपखंड (ii) में सं. का.आ. 969(अ) तारीख 26 मार्च, 1962 द्वारा प्रकाशित किए गए थे और उनका अंतिम संशोधन अधिसूचना सं. सा.का.नि 320(अ) तारीख 5 मई, 2021 द्वारा किया गया।

## MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

### NOTIFICATION

New Delhi, the 24th May, 2021

**G.S.R. 338 (E).**— In exercise of the powers conferred by section 50B 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 (16<sup>th</sup> Amendment) Rules, 2021.

**2.** In the Income-tax Rules, 1962, after rule 11UAD, the following rule shall be inserted, namely:—

“11UAE. Computation of Fair Market Value of Capital Assets for the purposes of section 50B of the Income-tax Act.

(1) For the purpose of clause (ii) of sub-section (2) of section 50B, the fair market value of the capital assets shall be the FMV1 determined under sub-rule (2) or FMV2 determined under sub-rule (3), whichever is higher.

(2) The FMV1 shall be the fair market value of the capital assets transferred by way of slump sale determined in accordance with the formula—

$A+B+C+D - L$ , where,

A= book value of all the assets (other than jewellery, artistic work, shares, securities and immovable property) as appearing in the books of accounts of the undertaking or the division transferred by way of slump sale as reduced by the following amount which relate to such undertaking or the division, —

(i) any amount of income-tax paid, if any, less the amount of income-tax refund claimed, if any; and

(ii) any amount shown as asset including the unamortised amount of deferred expenditure which does not represent the value of any asset;

B = the price which the jewellery and artistic work would fetch if sold in the open market on the basis of the valuation report obtained from a registered valuer;

C = fair market value of shares and securities as determined in the manner provided in sub-rule (1) of rule 11UA;

D = the value adopted or assessed or assessable by any authority of the Government for the purpose of payment of stamp duty in respect of the immovable property;

L = book value of liabilities as appearing in the books of accounts of the undertaking or the division transferred by way of slump sale, but not including the following amounts which relates to such undertaking or division, namely: —

(i) the paid-up capital in respect of equity shares;

(ii) the amount set apart for payment of dividends on preference shares and equity shares where such dividends have not been declared before the date of transfer at a general body meeting of the company;

(iii) reserves and surplus, by whatever name called, even if the resulting figure is negative, other than those set apart towards depreciation;

(iv) any amount representing provision for taxation, other than amount of income-tax paid, if any, less the amount of income-tax claimed as refund, if any, to the extent of the excess over the tax payable with reference to the book profits in accordance with the law applicable thereto;

(v) any amount representing provisions made for meeting liabilities, other than ascertained liabilities;

(vi) any amount representing contingent liabilities other than arrears of dividends payable in respect of cumulative preference shares.

(3) FMV<sub>2</sub> shall be the fair market value of the consideration received or accruing as a result of transfer by way of slump sale determined in accordance with the formula-

$E+F+G+H$ , where,

E = value of the monetary consideration received or accruing as a result of the transfer;

F = fair market value of non-monetary consideration received or accruing as a result of the transfer represented by property referred to in sub-rule (1) of rule 11UA determined in the manner provided in sub-rule (1) of rule 11UA for the property covered in that sub-rule;

G = the price which the non-monetary consideration received or accruing as a result of the transfer represented by property, other than immovable property, which is not referred to in sub-rule (1) of rule 11UA would fetch if sold in the open market on the basis of the valuation report obtained from a registered valuer, in respect of property;

H = the value adopted or assessed or assessable by any authority of the Government for the purpose of payment of stamp duty in respect of the immovable property in case the non-monetary consideration received or accruing as a result of the transfer is represented by the immovable property.

(4) The fair market value of the capital assets under sub-rule (2) and sub-rule (3) shall be determined on the date of slump sale and for this purpose valuation date referred to in rule 11UA shall also mean the date of slump sale.

*Explanation.* -For the purposes of this rule, the expression "registered valuer" and "securities" shall have the same meanings as respectively assigned to them in rule 11U."

[Notification No.68/2021/F. No.370142/16 /2021-TPL]

KAMLESH CHANDRA VARSHNEY, Jt. Secy. (Tax Policy and Legislation)

**Note:** The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (ii) *vide* number. S.O. 969 (E), dated the 26th March, 1962 and last amended *vide* notification number G.S.R. 320(E) dated 5<sup>th</sup> May, 2021.

**MINISTRY OF FINANCE**  
**(Department of Revenue)**  
**(CENTRAL BOARD OF DIRECT TAXES)**

**NOTIFICATION**

New Delhi, the 8th June, 2021

**(INCOME-TAX)**

**G.S.R. 395(E).**— In exercise of the powers conferred by sections 194,194A,194Q, 196D, 206AB and 206CC 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 (17th Amendment) Rules, 2021.

(2) Save as otherwise provided in these rules, they shall come into force from the date of their publication in the Official Gazette.

2. In the Income-tax Rules, 1962 (hereinafter referred to as the principal rules), in rule 31A, in sub-rule (4) —

(a) for clause '(x)' the following clause shall be substituted namely: -

'(x) furnish particulars of amount paid or credited on which tax was not deducted or deducted at lower rate in view of the notification issued under sub-section (5) of section 194A or in view of exemption provided under clause (x) of sub-section (3) of section 194A.';

(b) after clause (xiii), the following clauses shall be inserted namely: -

“(xiv) furnish particulars of amount paid or credited on which tax was not deducted in view of clause (d) of the second proviso to section 194 or in view of the notification issued under clause (e) of the second proviso to section 194;

(xv) furnish particular of amount paid or credited on which tax was not deducted in view of proviso to sub-section (1A) or in view of sub-section (2) of section 196D.;

(xvi) furnish particulars of amount paid or credited on which tax was not deducted in view of sub-section (5) of section 194Q with effect from 1st day of July,2021.”.

3. In the principal rules, in Appendix II, in form 26A, in Annexure A, in clause (ii), the words “, who is a resident,” shall be omitted.

4. In the principal rules, in Appendix II, in form 26Q —

(a) for the brackets, words, figures and letters “[See sections 192A, 193, 194, 194A, 194B, 194BB, 194C, 194D, 194DA, 194EE, 194F, 194G, 194H, 194-I, 194J, 194K, 194LA, 194LBA, 194LBB, 194LBC, 194N, 194-O, 197A and rule 31A]” the following brackets, words, figures and letters, shall be substituted namely: -

“[See sections 192A, 193, 194, 194A, 194B, 194BB, 194C, 194D, 194DA, 194EE, 194F, 194G, 194H, 194-I, 194J, 194K, 194LA, 194LBA, 194LBB, 194LBC, 194N, 194-O, 194Q, 197A, 206AA, 206AB and rule 31A]”;

(b) for the “Annexure”, the following “Annexure” shall be substituted, namely: -

## “ANNEXURE: DEDUCTEE/PAYEE WISE BREAK UP OF TDS

(Please use separate Annexure for each line-item in Table at Sl. No. 4 of main Form 26Q)

Details of amount paid/credited during the quarter ended... (dd/mm/yyyy) and of tax deducted at source

BSR Code of branch/Receipt Number of Form No. 24G	
Date on which challan deposited/Transfer voucher date (dd/mm/yyyy)	
Challan Serial Number / DDO Serial No. of Form No. 24G	
Amount as per Challan	
Total tax to be allocated among deductees/payees as in the vertical total of Col. 421	
Total interest to be allocated among the deductees/payees mentioned below	

Name of the Deductor/Payer	
TAN	

Sl. No.	Deductee /payee reference number provided by the deductor/payer, if available	Deductee/ payee code (01-Comp any 02-Other than company)	PAN of the deductee / payee	Name of the deductee/ payee	Section code (See Note 16)	Date of payment or credit (dd/mm/yyyy)	Amount paid or credited	Amount of cash withdrawal in excess of Rs. 1 crore as referred to in section 194N (in cases not covered by the first proviso to section 194N)	Amount of cash withdrawal which is in excess of Rs. 20 lakh but does not exceed Rs 1 crore for cases covered by sub-clause (a) of clause (ii) of first proviso to section 194N	Amount of cash withdrawal in excess of Rs. 1 crore for cases covered by sub-clause (b) of clause (ii) of first proviso to section 194N	Total tax deducted	Total tax deposited	Date of deduction (dd/mm/yyyy)	Rate at which deducted	Reason for non-deduction / lower deduction/ Higher Deduction/ Threshold/ Transporter etc. (See notes 1 to 15)	Number of the certificate under section 197 issued by the Assessing Officer for non-deduction/ lower deduction
[412]	[413]	[414]	[415]	[416]	[417]	[418]	[419]	[419A]	[419B]	[419C]	[420]	[421]	[422]	[423]	[424]	[425]
1																
2																
3																
Total																

## Verification

I, ....., hereby certify that all the particulars furnished above are correct and complete.

Place: .....

.....

Signature of the person responsible for deducting tax at source

Date: .....

.....

Name and designation of the person responsible for deducting tax at source

**Notes:**

1. Write "A" if "lower deduction" or "no deduction" is on account of a certificate under section 197.
2. Write "B" if no deduction is on account of declaration under section 197A other than the cases mentioned in sub-section (1F) of section 197A.
3. Write "C" if deduction is on higher rate under section 206AA on account of non-furnishing of PAN.
4. Write "D" if no deduction or lower deduction is on account of payment made to a person or class of person on account of notification issued under sub-section (5) of section 194A.
5. Write "E" if no deduction is on account of payment being made to a person referred to in Board Circular No. 3 of 2002 dated 28<sup>th</sup> June 2002 or Board Circular No. 11 of 2002 dated 22<sup>nd</sup> November 2002 or Board Circular No. 18/2017 dated 29<sup>th</sup> May 2017
6. Write "Y" if no deduction is on account of payment below threshold limit specified in the Income-tax Act, 1961.
7. Write "T" if no deduction is on account of deductee/payee being transporter. PAN of deductee/payee is mandatory [section 194C(6)].
8. Write "Z" if no deduction or lower deduction is on account of payment being notified under section 197A(1F).
9. Write "M" if no deduction or lower deduction is on account of notification issued under second proviso to section 194N.
10. Write "N" if no deduction or lower deduction is on account of payment made to a person referred to in the third proviso to section 194N or on account of notification issued under fourth proviso to section 194N.
11. Write "O" if no deduction is as per the provisions of sub-section (2A) of section 194LBA.
12. Write "P" if no deduction is on account of payment of dividend made to a business trust referred to in clause (d) of second proviso to section 194 or in view of any notification issued under clause (e) of the second proviso to section 194.
13. Write "Q" if no deduction in view of payment made to an entity referred to in clause (x) of sub-section (3) of section 194A.
14. Write "S" if no deduction is in view of the provisions of sub-section (5) of section 194Q.\*
15. Write "U" if the deduction is on higher rate in view of section 206AB for non-filing of return of income\*.
16. List of section codes is as under:

Section	Nature of Payment	Section Code
192A	Payment of accumulated balance due to an employee	192A
193	Interest on securities	193

194	<i>dividend</i>	194
194A	<i>Interest other than interest on securities</i>	94A
194B	<i>Winnings from lotteries and crossword puzzles</i>	94B
194BB	<i>Winnings from horse race</i>	4BB
194C	<i>Payment of contractors and sub-contractors</i>	94C
194D	<i>Insurance Commission</i>	94D
194DA	<i>Payment in respect of life insurance policy</i>	4DA
194EE	<i>Payments in respect of deposits under National Savings Schemes</i>	4EE
194F	<i>Payments on account of repurchase of Units by Mutual Funds or UTIs</i>	94F
194G	<i>Commission, prize etc., on sale of lottery tickets</i>	94G
194H	<i>Commission or Brokerage</i>	94H
194-I(a)	<i>Rent</i>	4-IA
194-I (b)	<i>Rent</i>	4-IB
194J(a)	<i>Fees for Technical Services (not being professional service), royalty for sale, distribution or exhibition of cinematographic films and call center(@2%)</i>	94J-A
194J(b)	<i>Fee for professional service or royalty etc (@10%)</i>	94J-B
194K	<i>Income in respect of units</i>	94K
194LA	<i>Payment of Compensation on acquisition of certain immovable property</i>	4LA
194LBA(a)	<i>Certain income in the form of interest from units of a business trust to a resident unit holder</i>	4BA1
194LBA(b)	<i>Certain income in the form of dividend from units of a business trust to a resident unit holder</i>	4BA2
194LB	<i>Income in respect of units of investment fund</i>	LBB
194LBC	<i>Income in respect of investment in securitization trust</i>	LBC
194N	<i>Payment of certain amounts in cash</i>	94N
194N First Proviso	<i>Payment of certain amounts in cash to non-filers</i>	94N-F

194-O	Payment of certain sums by e-commerce operator to e-commerce participant	94O
194Q*	Payment of certain sums for purchase of goods	94Q”

\* Note:- In relation to section 194Q and section 206AB, the changes shall come into effect from 1<sup>st</sup> July, 2021.

5. In the principal rules, in Appendix II, in form 27EQ,-

(a) for the brackets, words, figures and letters “[See section 206C and rule 31AA]”, the following brackets, words, figures and letters, shall be substituted namely:-  
“[See section 206C, 206CC, 206CCA and rule 31AA]”;

(b) for the “Annexure”, the following “Annexure” shall be substituted, namely:-

“ANNEXURE -: PARTY WISE BREAK UP OF TCS

(Please use separate Annexure for each-line item in Table at Sl. No. 04 of main Form 27EQ) Details of amount received/debited during the quarter ended.....(dd/mm/yyyy) and of tax collected at source

BSR Code of branch/Receipt Number of Form No. 24G																			
Date on which challan deposited/Transfer voucher date (dd/mm/yyyy)																			
Challan Serial Number/DDO Serial No. of Form No. 24G																			
Amount as per Challan																			
Total TCS to be allocated among deductees as in the vertical total of Col. 677		Name of the Collector																	
Total interest to be allocated among the parties mentioned below		TAN																	
Sl. No.	Party reference number provided by the collector, if available	Party code (01-Company Other than company)	PAN of the party	Name of party	Total value of the transaction	Amount debited/credited (dd/mm/yyyy)	Date on which amount debited/credited (dd/mm/yyyy)	Collection Code (See Note 10)	Tax	Surcharge	Educational cess	Total tax collected [673+674+675]	Total tax deposited	Date of collection (dd/mm/yyyy)	Rate at which collected	Reason for non-collection/ or collection at higher	Number of the certificate u/s 206C issued by the Assessing Officer for lower	Whether the payment by collectee is liable to TDS as per clause (a) of the fifth proviso to sub-section (1G) or second	If, answer to [681A] is yes, then

	able															rate (See Note 1 to 9)	collec- tion of tax	proviso to sub-section (1H) and whether TDS has been deducted from such payment (if either "F" or "G" is selected in 680)	Challan number	Date of pay- ment of TDS to Central Govern- ment
[664]	[665]	[666]	[667]	[668]	[669]	[670]	[671]	[672]	[673]	[674]	[675]	[676]	[677]	[678]	[679]	[680]	[681]	[681A]	[681B]	[681C]
1																				
2																				
3																				
Total																				

**Verification**

I, \_\_\_\_\_, hereby certify that all the particulars furnished above are correct and complete.

Place: \_\_\_\_\_ Signature of the person responsible for collecting tax at source \_\_\_\_\_

Date: \_\_\_\_\_ Name and designation of the person responsible for collecting tax at source \_\_\_\_\_

**Notes:**

1. Write "A" if "lower collection" is on account of a certificate under sub-section (9) of section 206C.
2. Write "B" if "non-collection" is on account of furnishing of declaration under sub-section (1A) of section 206C.
3. Write "C" if collection is at higher rate under section 206CC on account of non-furnishing of PAN/Aadhaar by the collectee
4. Write "D" if no collection is on account of the first proviso to sub-section (1G) of section 206C.
5. Write "E" if no collection is on account of the fourth proviso to sub-section (1G) of section 206C.
6. Write "F" if no collection is on account clause (i) or clause (ii) of the fifth proviso to sub-section (1G) or in view of notification issued under the clause (ii).
7. Write "G" if no collection is on account of the second proviso to sub-section (1H) of section 206C.

8. Write "H" if no collection is on account of sub-clause (A) or sub-clause (B) or sub-clause (C), or in view of notification issued under sub-clause (c), of clause (a) of the Explanation.
9. Write "I" if collection is at a higher rate in view of section 206CCA\*.
10. Write collection code as mentioned below:

Section	Nature of collection	Collection Code	
206C	Collection at source from alcoholic liquor for human consumption	6C	A
206C	Collection at source from timber obtained under forest lease	6C	B
206C	Collection at source from timber obtained by any mode other than a forest lease	6C	C
206C	Collection at source from any other forest produce (not being tendu leaves)	6C	D
206C	Collection at source from scrap	6C	E
206C	Collection at source from contractors or licensee or lease relating to parking lots	6C	F
206C	Collection at source from contractors or licensee or lease relating to toll plaza	6C	G
206C	Collection at source from contractors or licensee or lease relating to mine or quarry	6C	H
206C	Collection at source from tendu leaves	6C	I
206C	Collection at source on sale of minerals, being coal or lignite or iron ore	6C	J
206C	Collection at source on cash sale of bullion and jewellery	6C	K
206C	Collection at source on sale of motor vehicle	6C	L
206C	Collection at source on remittance under LRS for purchase of overseas tour program package	6C	O
206C	Collection at source on remittance under LRS for educational loan taken from financial institution mentioned in section 80E	6C	P
206C	Collection at source on remittance under LRS for purpose other than for purchase of overseas tour package or for educational loan taken from financial institution	6C	Q
206C	Collection at source on sale of goods	6C	R"

\* Note In relation to section 206CCA, the changes shall come into effect from 1<sup>st</sup> July, 2021.

6. In principal rules, in Appendix II, in Form 27Q, –

(a) for the brackets, words, figures and letters “[See section 194E, 194LB, 194LBA, 194LBB, 194LBC, 194LC, 194N, 195, 196A, 196B, 196C, 196D, 197A and rule 31A]”, the following brackets, words, figures and letters shall be substituted, namely:-

“[See section 194E, 194LB, 194LBA, 194LBB, 194LBC, 194LC, 194N, 195, 196A, 196B, 196C, 196D, 197A, 206AA, 206AB and rule 31A]”;

(b) for the “Annexure”, the following “Annexure” shall be substituted, namely:-



3															
Total															

Date of deduction (dd/mm/yyyy)	Rate at which deducted	Reason for non-deduction/ lower deduction/ grossing up/ Higher Deduction (See notes 1 to 10)	Number of the certificate issued by the Assessing Officer for non-deduction/ lower deduction	Whether the rate of TDS is as per IT Act (a) DTAA (b)	Nature of Remittance	Unique Acknowledgement of the corresponding Form No. 15CA, if available	Country to which remittance is made	Email ID of deductee	Contact number of deductee	Address of deductee in country of residence	Tax Identification Number/ Unique identification number of deductee
[727]	[728]	[729]	[730]	[731]	[732]	[733]	[734]	735	736	737	738
1											
2											
3											
Total											

### Verification

I,....., hereby certify that all the particulars furnished above are correct and complete.

Place: .....

.....  
Signature of the person responsible for deducting tax at source

Date: .....

.....  
Name and designation of the person responsible for deducting tax at source

### Notes:

1. Write "A" if "lower deduction" or "no deduction" is on account of a certificate under section 197.
2. Write "C" if grossing up has been done.
3. Write "D" if deduction is on higher rate under section 206AA on account of non-furnishing of Permanent Account Number or Aadhaar Number or non-linking of PAN with Aadhar.
4. Write "E" if no deduction is in view of sub-section (2A) of section 194LBA.

5. Write "M" if no deduction or lower deduction is on account of notification issued under second proviso to section 194N.
6. Write "N" if no deduction or lower deduction is on account of payment made to a person referred to in the third proviso to section 194N or on account of notification issued under the fourth proviso to section 194N.
7. Write "O" if no deduction is in view of clause (a) or (b) of sub-section (1D) of section 197A.
8. Write "H" if no deduction is in view of proviso to sub-section (1A) of section 196D in respect of an income paid to a specified fund which is exempt under clause (4D) of section 10.
9. Write "I" if no deduction is in view of sub-section (2) of section 196D in respect of income of the nature of capital gains on transfer of securities referred to in section 115AD paid or payable to a Foreign Institutional Investor.
10. Write "J" if deduction is at higher rate in view of section 206AB for non-filing of return of income by the non-resident having a permanent establishment in India\*.
11. List of section codes is asunder:

Section	Nature of Payment	Section Code
192A	Payment of accumulated balance due to an employee	192A
194E	Payments to non-resident Sportsmen/Sport Associations	94E
194LB	Income by way of interest from infrastructure debt fund	4LB
194LBA(a)	income referred to in section 10(23FC)(a) from units of a business trust.	LBA1
194LBA(b)	Income referred to in section 10(23FC)(b) from units of a business trust	LBA2
194LBA(c)	Income referred to in section 10(23FCA) from units of a business trust	LBA3
194LBB	Income in respect of units of investment fund	LBB
194LBC	Income in respect of investment in securitisation trust	LBC
194LC	Income by way of interest from Indian company	4LC
194LD	Income by way of interest on certain bonds and Government securities.	4LD
194N	Payment of certain amounts in cash	94N
194N First Proviso	Payment of certain amount in cash to non-filers.	4N-F
195	Other sums payable to a non-resident	195
196A	Income in respect of units of Non-Residents	96A
196B	Payments in respect of Units to an Offshore Fund	96B
196C	Income from Foreign Currency Bonds or shares of Indian Company payable to Non-Resident	96C
196D(1)	Income of foreign institutional investors from securities under sub-section (1)	96D

196D(1A)	<i>Income of specified fund from securities referred to in clause (a) of sub-section (1) of section 115AD (other than interest income referred to in section 194LD)</i>	96DA
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12. *In case of deductees covered under rule 37BC, Permanent Account Number or Aadhaar Number NOT AVAILABLE should be mentioned.”*

\* Note In relation to section 206AB, the changes shall come into effect from 1<sup>st</sup> July, 2021.

[Notification No. 71/2021/F. No. 370142/19/2021-TPL]

KAMLESH CHANDRA VARSHNEY, Jt. Secy. (Tax Policy and Legislation Division)

**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 26<sup>th</sup> March, 1962 and last amended *vide* notification number G.S.R. 338(E) dated 24<sup>th</sup> May, 2021

# MINISTRY OF FINANCE

## (Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

### NOTIFICATION

New Delhi, the 2nd July, 2021

**G.S.R. 470(E).**—In exercise of the powers conferred by section 48 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:-** (1) These rules may be called the Income tax Amendment (18<sup>th</sup> Amendment), Rules, 2021.
2. In the Income-tax Rules, 1962, (hereinafter referred to as the principal rules) in rule 8AA, after sub-rule (4), the following sub-rule shall be inserted, namely:-

“(5). In case of the amount which is chargeable to income-tax as income of specified entity under sub-section (4) of section 45 under the head “Capital gains”,-

  - (i) the amount or a part of it shall be deemed to be from transfer of short term capital asset, if it is attributed to,-
    - (a) capital asset which is short term capital asset at the time of taxation of amount under sub-section (4) of section 45; or
    - (b) capital asset forming part of block of asset; or
    - (c) capital asset being self-generated asset and self-generated goodwill as defined in clause (ii) of *Explanation 1* to sub-section (4) of section 45; and
  - (ii) the amount or a part of it shall be deemed to be from transfer of long term capital asset or assets, if it is attributed to capital asset which is not covered by clause (i) and is long term capital asset at the time of taxation of amount under sub-section (4) of section 45.”.
3. In the principal rules, after rule 8AA, the following rule shall be inserted, namely:—

**“8AB. Attribution of income taxable under sub-section (4) of section 45 to the capital assets remaining with the specified entity, under section 48.-**

(1) For the purposes of clause (iii) of section 48, where the amount is chargeable to income-tax as income of specified entity under sub-section (4) of section 45, the specified entity shall attribute such amount to capital asset remaining with the specified entity in a manner provided in this rule.

(2) Where the aggregate of the value of money and the fair market value of the capital asset received by the specified person from the specified entity, in excess of the balance in his capital account, chargeable to tax under sub-section (4) of section 45, relates to revaluation of any capital asset or valuation of self-generated asset or self-generated goodwill, of the specified entity, the amount attributable to the capital asset remaining with the specified entity for purpose of clause (iii) of section 48 shall be the amount which bears to the amount charged under sub-section (4) of section 45 the same proportion as the increase in, or recognition of, value of that asset because of revaluation or valuation bears to the aggregate of increase in, or recognition of, value of all assets because of the revaluation or valuation.

(3) Where the aggregate of the value of money and the fair market value of the capital asset received by the specified person from the specified entity, in excess of the balance in his capital account, charged to tax under sub-section (4) of section 45 does not relate to revaluation of any capital asset or valuation of self-generated asset or self-generated goodwill, of the specified entity, the amount charged to tax under sub-section (4) of section 45 shall not be attributed to any capital asset for the purposes of clause (iii) of section 48.

(4) Notwithstanding anything contained in sub-rules (2) or (3), where the aggregate of the value of money and the fair market value of the capital asset received by the specified person from the specified entity, in excess of the balance in his capital account, charged to tax under sub-section (4) of section 45 relate only to the capital asset received by the specified person from the specified entity, the amount charged to tax under sub-section (4) of section 45 shall not be attributed to any capital asset for the purposes of clause (iii) of section 48.

(5) The specified entity shall furnish the details of amount attributed to capital asset remaining with the specified entity in Form No. 5C.

(6) Form No. 5C shall be furnished electronically either under digital signature or through electronic verification code and shall be verified by the person who is authorised to verify the return of income of the specified entity under section 140.

(7) Form No. 5C shall be furnished on or before the due date referred to in the *Explanation 2* below sub-section (1) of section 139 for the assessment year in which the amount is chargeable to tax under sub-section (4) of section 45.

(8) The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be, shall -

(i) specify the procedure for filing of Form No. 5C;

(ii) specify the procedure, format, data structure, standards and manner of generation of electronic verification code, referred to in sub-rule (6), for verification of the person furnishing the said Form; and

(iii) be responsible for formulating and implementing appropriate security, archival and retrieval policies in relation to the Form No 5C so furnished.

**Explanation 1:** For the purposes of this rule, the amount chargeable to tax under sub-section (4) of section 45 shall relate to revaluation of any capital asset or valuation of self-generated asset or self-generated goodwill, of the specified entity, if the revaluation is based on a valuation report obtained from a registered valuer as defined in clause (g) of rule 11U.

**Explanation 2:** For the removal of doubt it is clarified that revaluation of an asset or valuation of self-generated asset or self-generated goodwill does not entitle the specified entity for the depreciation on the increase in value of that asset on account of its revaluation or recognition of the value of self-generated asset or self-generated goodwill due to its valuation.

**Explanation 3:** For the purposes of this rule, the expressions “self-generated asset” and “self-generated goodwill” shall have the same meaning as assigned to them in clause (ii) of *Explanation 1* to sub-section (4) of section 45.”.

4. In the principal rules, in Appendix II, after Form No. 5B, the following Form shall be inserted, namely:—

**“Form No. 5C**

**(See rule 8AB)**

**Details of amount attributed to capital asset remaining with the specified entity**

1. Name of the specified entity

2. Permanent Account number

3. Assessment Year

4. Amount taxable under sub-section (4) of section 45

5. Attribution of amount taxable under sub-section (4) of section 45 to capital assets remaining

Sr.No.	Capital Asset		Book Value	Revalued amount/valued amount for self-generated asset	Amount attributed	Short term/ long term
	name	Whether self generated yes/no				
	Total					

6. Name and registration number of the valuer based on whose valuation report information at serial no 5 is provided.

**VERIFICATION**

I, \_\_\_\_\_ son/ \_\_\_\_\_ daughter of \_\_\_\_\_ solemnly declare that to the best of my knowledge and belief, the information given in the form is correct and complete and is in accordance with the provisions of the Income-tax Act, 1961. I further declare that I am furnishing the form in my capacity as \_\_\_\_\_ (drop down to be provided in e-filing utility) and I am also competent to furnish this form and verify it. I am holding permanent account number \_\_\_\_\_.

Place:

Date :

Signature.....”.

[Notification No. 76/2021/F. No. 370142/22/2021-TPL]

ANKIT JAIN, Under Secy.

**Note:** The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii) *vide* number S.O. 969 (E), dated the 26th March, 1962 and last amended *vide* notification number G.S.R. 395 (E), dated 8<sup>th</sup> June, 2021.

**MINISTRY OF FINANCE  
(Department of Revenue)**

(CENTRAL BOARD OF DIRECT TAXES)

**NOTIFICATION**

New Delhi, the 7th July, 2021

**INCOME-TAX**

**G.S.R. 472(E).**— In exercise of the powers conferred by proviso to section 50 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:** - These rules may be called the Income tax Amendment (19<sup>th</sup> Amendment), Rules, 2021.

2. In the Income-tax Rules, 1962, after rule 8AB, the following rules shall be inserted, namely:—

**“8AC. Computation of short term capital gains and written down value under section 50 where depreciation on goodwill has been obtained.**

- (1) For the purposes of proviso to section 50, the written down value of the block of the asset and short term capital gains, if any, for the previous year relevant to the assessment year commencing on the 1<sup>st</sup> day of April, 2021 shall be determined in accordance with this rule.
- (2) Where the goodwill of the business or profession was the only asset or one of the assets in the block of asset “intangible” for which depreciation was obtained by the assessee in the assessment year beginning on the 1<sup>st</sup> day of April, 2020, the written down value of this block of asset for the previous year relevant to the assessment year commencing on the 1<sup>st</sup> day of April, 2021 shall be determined in accordance with the provisions of item (ii) of sub-clause (c) of clause (6) of section 43.
- (3) Where the reduction under sub-item (B) of item (ii) of sub-clause (c) of clause (6) of section 43, for the previous year relevant to the assessment year commencing on the 1<sup>st</sup> day of April, 2021, exceeds the aggregate of the following amounts, namely:-
  - (i) the written down value of the block of assets at the beginning of the previous year relevant to the assessment year commencing on the 1<sup>st</sup> day of April, 2021 without giving effect to reduction under sub-item (B) of item (ii) of sub-clause (c) of clause (6) of section 43; and
  - (ii) the actual cost of any asset falling within the block of assets “intangible”, other than goodwill, acquired during the previous year relevant to the assessment year commencing on the 1<sup>st</sup> day of April, 2021,
 such excess shall be deemed to be the capital gains arising from the transfer of short-term capital assets.
- (4) Without prejudice to the provisions of sub-rule (3) and section 55, where the goodwill of the business or profession was the only asset in the block of asset “intangible” for which depreciation was obtained by the assessee in the assessment year beginning on the 1<sup>st</sup> day of April, 2020, and the block of asset ceases to exist on account of there being no further asset acquired during the previous year relevant to the assessment year commencing on the 1<sup>st</sup> day of April, 2021 in that block, there will not be any capital gains or loss on account of the block of asset having ceased to exist.
- (5) The capital gains or loss on transfer of goodwill, during the previous years relevant to the assessment year 2021-22 or subsequent assessment years, shall be determined in accordance with the provisions of section 48, section 49 and clause (a) of sub-section (2) of section 55.”

[Notification No. 77/2021/ F. No. 370142/23/2021-TPL]

ANKIT JAIN, Under Secy. (Tax Policy and Legislation Division)

**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 26<sup>th</sup> March, 1962 and was last amended vide notification number G.S.R. 470 (E) dated the 2<sup>nd</sup> July, 2021.

**MINISTRY OF FINANCE**  
**(Department of Revenue)**  
(CENTRAL BOARD OF DIRECT TAXES)  
**NOTIFICATION**

New Delhi, the 27<sup>th</sup> July, 2021

**G.S.R. 509(E).**—In exercise of the powers conferred by section 139 and section 148 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 Income-tax Rules, 1962, namely:-

1. Short title and commencement.— (1) These rules may be called the Income-tax (20<sup>th</sup> Amendment) Rules, 2021.

(2) They shall come into force from the date of their publication in the Official Gazette.

2. In the Income-tax Rules, 1962, in rule 12,—

(a) in sub-rule (1), in the opening portion, for the words, brackets and figures “or sub-section (1) of section 148”, the words and figures “or section 148” shall be substituted;

(b) in sub-rule (5), for the figure “2019”, the figure “2020” shall be substituted.

[Notification No. 82 /2021/F. No. 370142/29/2021-TPL]

SHEFALI SINGH, Under Secy., Tax Policy and Legislation

**Note :** The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (ii), *vide* number S.O. 969(E), dated the 26<sup>th</sup> March, 1962 and last amended *vide* notification GSR 472(E), dated the 07<sup>th</sup> July, 2021.

10गगखक, 10गगखख, 10गगखखक, 10गगखग, 10गगखघ, 10घख, 10घग, 10छ, 10जक, 11, 11क, 12, 12क, 15झ, 15ज, 16कक, 22, 24, 26, 27ड, 30, 34क, 34ख, 34खक, 37, 37डड, 37च, 37छ, 37ज, 37झ, 54, 55, 56क, 56कक, 56ख, 56खक, 56ग, 56गक, 56ड, 56च, 56चच, 56छ, 56ज, 58क, 58ख, 63, 63क और प्ररूप 63कक का लोप किया जाएगा।

(3) ऐसे लोप में किसी बात के होते हुए भी, इस नियम के प्रारंभ की तारीख से ही—

(i) अपील, निर्देश या पुनरीक्षण के रूप में किसी आय-कर प्राधिकारी, किसी अपील अधिकरण या किसी न्यायालय के समक्ष लंबित कोई कार्यवाही जारी रखी जाएगी या उनका निपटारा किया जाएगा, मानो उपनियम (1) और उपनियम (2) में उल्लिखित नियमों और प्ररूपों का लोप नहीं किया गया है ;

(ii) उपनियम (1) और उपनियम (2) में उल्लिखित नियमों और प्ररूपों के अधीन किया गया कोई करार, की गई नियुक्ति, दिया गया अनुमोदन, प्रदान की गई मान्यता, जारी किया गया निदेश, अनुदेश, अधिसूचना या आदेश को प्रवृत्त बना हुआ समझा जाएगा, मानो उपनियम (1) और उपनियम (2) में उल्लिखित नियमों और प्ररूपों का लोप नहीं किया गया है।

**131. प्ररूप, विवरणी, विवरण, रिपोर्ट, आदेश, इत्यादि को इलेक्ट्रानिक रूप में देना—**(1) यथास्थिति, प्रधान महानिदेशक, आय-कर (प्रणाली) या महानिदेशक, आय-कर (प्रणाली) बोर्ड के अनुमोदन से यह विनिर्दिष्ट कर सकेगा कि परिशिष्ट 2 में विहित कोई भी प्ररूप, विवरणी, विवरण, रिपोर्ट, आदेश, चाहे जिस नाम से ज्ञात हो, इलेक्ट्रानिक रूप में दिया जाएगा—

(i) यदि आय की विवरणी अंकीय हस्ताक्षर के अधीन दिया जाना अपेक्षित है तो आय-कर हस्ताक्षर के अधीन ; या

(ii) खंड (i) के अधीन न आने वाले मामलों की दशा में, इलेक्ट्रानिक सत्यापन कोड के माध्यम से।

(2) यथास्थिति, प्रधान महानिदेशक, आय-कर (प्रणाली) या महानिदेशक, आय-कर (प्रणाली)—

(i) बोर्ड के अनुमोदन से उपनियम (1) में निर्दिष्ट प्ररूप, विवरणी, विवरण, रिपोर्ट, आदेश को विनिर्दिष्ट करेगा, जिसे इलेक्ट्रानिक रूप से दिया जाना है ;

(ii) रूप विधान में उपांतरण के साथ डाटा संरचना, मानक और देने की प्रक्रिया तथा ऐसे प्ररूप, विवरणी, विवरण, रिपोर्ट, आदेश का सत्यापन अधिकथित करेगा, यदि इलेक्ट्रानिक रूप से देने के लिए इसके अनुरूप बनाना आवश्यक हो ; और

(iii) उक्त प्ररूप, विवरणी, विवरण, रिपोर्ट, आदेश के संबंध में समुचित सुरक्षा, पुरालेखीय और पुनःप्राप्ति नीतियों को बनाने और उन्हें लागू करने के लिए दायी होगा।”

[अधिसूचना सं. 83/2021/फा. सं. 370142/30/2021-टीपीएल]

अंकित जैन, अवर सचिव (कर नीति और विधायन प्रभाग)

**टिप्पण :** मूल नियम भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (ii) में अधिसूचना संख्यांक का0आ0 969(अ), तारीख 26 मार्च, 1962 द्वारा प्रकाशित किए गए थे और अधिसूचना संख्यांक सा0का0नि0 509 (अ), तारीख 27 जुलाई, 2021 द्वारा अंतिम संशोधन किया गया।

## MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

### NOTIFICATION

New Delhi, the 29th July, 2021

(INCOME-TAX)

**G.S.R. 514(E).**—In exercise of the powers conferred by 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 (21<sup>st</sup> Amendment) Rules, 2021.

(2) They shall come into force from the date of publication of notification in the Official Gazette.

2. In the Income-tax Rules, 1962, after rule 129, the following rules shall be inserted, namely:-

“**130. Omission of certain rules and Forms and savings.**-(1) Rules 5A, 5AB, 6ABB, 12B, 12BA, 16D, 16DD, 16E, 16F, 18B, 18BB, 18BBA, 18DD, 18DDA, 20AB, 29AA, 29D, 37, 37E, 37F, 44A, 48, 123 and rule 124 shall be omitted.

(2) In Appendix II, Forms ITR-8, 2B, 2C, 2E, 3AA, 3AAA, 3BA, 4, 5, 5A, 10AA, 10C, 10CC, 10CCA, 10CCAA, 10CCAB, 10CCABA, 10CCAC, 10CCAD, 10CCAE, 10CCAF, 10CCAG, 10CCAH, 10CCAI, 10CCBA, 10CCBB, 10CCBBA, 10CCBC, 10CCBD, 10DB, 10DC, 10G, 10HA, 11, 11A, 12, 12A, 15I, 15J, 16AA, 22, 24, 26, 27E, 30, 34A, 34B, 34BA, 37, 37EE, 37F, 37G, 37H, 37-I, 54, 55, 56A, 56AA, 56B, 56BA, 56C, 56CA, 56E, 56F, 56FF, 56G, 56H, 58A, 58B, 63, 63A and Form 63AA shall be omitted.

(3) Notwithstanding such omission, on and from the date of commencement of this rule-

(i) any proceeding pending before any income-tax authority, any Appellate Tribunal or any court, by way of appeal, reference or revision, shall be continued and disposed of as if rules and forms mentioned in sub-rule (1) and sub-rule (2) have not been omitted;

(ii) any agreement entered into, appointment made, approval given, recognition granted, direction, instruction, notification or order issued under the rules and Forms mentioned in sub-rule (1) and sub-rule (2) shall be deemed to continue in force as if rules and forms mentioned in sub-rule (1) and sub-rule (2) have not been omitted.

**131. Electronic furnishing of Forms, Returns, Statements, Reports, orders etc.**-(1) The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be, may with the approval of the Board specify that any of the Forms, returns, statements, reports, orders, by whatever name called, prescribed in Appendix II, shall be furnished electronically—

- (i) under digital signature, if the return of income is required to be furnished under digital signature; or
- (ii) through electronic verification code in a case not covered under clause (i).

(2) The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be, shall-

- (i) with the approval of the Board specify the Forms, returns, statements, reports, orders, referred to in sub-rule (1), which are to be furnished electronically;
- (ii) lay down the data structure, standards and procedure of furnishing and verification of such Forms, returns, statements, reports, orders, including modification in format, if required, to make it compatible for furnishing electronically; and
- (iii) be responsible for formulating and implementing appropriate security, archival and retrieval policies in relation to the said Forms, returns, statements, reports, orders.”.

[Notification No. 83/2021/F. No. 370142/30/2021-TPL]

ANKIT JAIN, Under Secy. (Tax Policy and Legislation Division)

**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 26<sup>th</sup> March, 1962 and last amended *vide* notification number G.S.R. 509(E) dated 27<sup>th</sup> July, 2021.

**MINISTRY OF FINANCE****(Department of Revenue)**

(CENTRAL BOARD OF DIRECT TAXES)

**NOTIFICATION**

New Delhi, the 9th August, 2021

**G.S.R. 545(E).**—In exercise of the powers conferred by clause (4D) of section 10 and sub-section (1A) of section 115AD, 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 Amendment (22<sup>nd</sup> Amendment), Rules, 2021.

(2) They shall come into force from the date of its publication in the Official Gazette.

2. In the Income-tax Rules, 1962 (hereinafter referred to as the principal rules), after rule 21AH, the following rules shall be inserted, namely:—

**‘21AI. Computation of exempt income of specified fund for the purposes of clause (4D) of section 10.**— (1). For the purpose of clause (4D) of section 10, income attributable to units held by non-resident (not being the permanent establishment of a non-resident in India) in a specified fund shall be computed in accordance with the following formula, namely:—

Income exempt under clause (4D) of section 10 =  $A * C1 + B * C2 + D * F1 + E * F2$ , where

A = any income accrued or arisen to, or received by a specified fund as a result of transfer of capital asset referred to in clause (viiab) of section 47, on a recognised stock exchange located in any International Financial Services Centre and where the consideration for such transaction is paid or payable in convertible foreign exchange;

B = any income accrued or arisen to, or received by a specified fund as a result of transfer of securities (other than shares in a company resident in India);

C1 = ratio of the aggregate of daily ‘assets under management’ of the specified fund held by non-resident unit holders (not being the permanent establishment of a non-resident in India) to the aggregate of daily total ‘assets under management’ of the specified fund, from the date of acquisition of the capital asset referred to in clause (viiab) of section 47 to the date of transfer of such capital asset.

C2 = ratio of the aggregate of daily ‘assets under management’ of the specified fund held by non-resident unit holders (not being the permanent establishment of a non-resident in India) to the aggregate of daily total ‘assets under management’ of the specified fund, from the date of acquisition of the security (other than shares in a company resident in India) to the date of transfer of such security.

D = any income accrued or arisen to, or received by a specified fund from securities issued by a non-resident (not being a permanent establishment of a non-resident in India) and where such income otherwise does not accrue or arise in India;

E = any income accrued or arisen to, or received by a specified fund from a securitisation trust which is chargeable under the head "profits and gains of business or profession"; and

F1 = ratio of the ‘assets under management’ in the specified fund held by non-resident unit holders (not being the permanent establishment of a non-resident in India) to the total ‘asset under management’ of the specified fund, as on the date of receipt of such income from securities issued by a non-resident (not being a permanent establishment of a non-resident in India) and where such income otherwise does not accrue or arise in India.

F2 = ratio of the 'assets under management' in the specified fund held by non-resident unit holders (not being the permanent establishment of a non-resident in India) to the total 'asset under management' of the specified fund, as on the date of receipt of such income from a securitisation trust which is chargeable under the head "profits and gains of business or profession".

(2) The specified fund shall furnish an annual statement of exempt income in Form No. 10IG electronically under digital signature on or before the due date, which is duly verified in the manner indicated therein.

(3) The Principal Director General of Income-tax (Systems) or the Director General of Income tax (Systems), as the case may be, shall specify the procedure for filing of the Form No. 10IG and shall also be responsible for evolving and implementing appropriate security, archival and retrieval policies in relation to the statements so furnished under this rule.

**Explanation.-** For the purpose of this rule, the expressions,-

- (a) "assets under management" means the closing balance of the value of assets or investments of the specified fund as on a particular date;
- (b) "International Financial Services Centre" shall have the same meaning as assigned to it in clause (q) of section 2 of the Special Economic Zones Act, 2005 (28 of 2005)
- (c) "permanent establishment" shall have the same meaning as assigned to it in clause (iiia) of section 92F;
- (d) "securities" shall have the meaning as assigned to it in clause (bb) of the *Explanation* to clause (4D) of section 10;
- (e) "due date" shall have the same meaning as assigned to it in the *Explanation 2* to sub-section (1) of section 139;
- (f) "specified fund" shall have the same meaning as assigned to it in sub-clause (i) of clause (c) of the *Explanation* to clause (4D) of section 10; and
- (g) "unit" shall have the same meaning assigned to it in clause (f) of *Explanation* to clause (4D) of section 10.

**21AJ.Determination of income of a specified fund attributable to units held by non-residents under sub-section (1A) of section 115AD.-** (1) For the purposes of sub-section (1A) of section 115AD, the income of a specified fund by way of short-term or long-term capital gains, referred to in clause (b) of sub-section (1) of section 115AD, attributable to the units held by non-resident (not being the permanent establishment of a non-resident in India) shall be calculated in accordance with the following formula, namely:—

$$A = B * C$$

Where,

A = income attributable to the units held by non-resident (not being the permanent establishment of a non-resident in India)

B = income arising from transfer of the security

C = ratio of the aggregate of daily 'assets under management' of the specified fund held by non-resident unit holders (not being the permanent establishment of a non-resident in India) to the aggregate of daily total 'assets under management' of the specified fund, from the date of acquisition of the security to the date of transfer of such security.

(2) For the purposes of sub-section (1A) of section 115AD, the income of a specified fund by way of income received in respect of securities, referred to in clause (a) of sub-section (1) of section 115AD, attributable to the units held by non-resident (not being the permanent establishment of a non-resident in India) shall be calculated in accordance with the following formula, namely:—

$$X = Y * Z$$

Where,

X = income attributable to the units held by non-resident (not being the permanent establishment of a non-resident in India)

Y = income received in respect of securities

Z = ratio of the 'assets under management' in the specified fund held by non-resident unit holders (not being the permanent establishment of a non-resident in India) to the total 'asset under management' of the specified fund, as on the date of receipt of such income.

(3) The specified fund shall furnish an annual statement of income eligible for concessional taxation in Form No 10IH electronically under digital signature on or before the due date, which is duly verified in the manner indicated therein.

(4) The Principal Director General of Income-tax (Systems) or the Director General of Income tax (Systems), as the case may be, shall specify the procedure for filing of the Form No. 10IH and shall also be responsible for evolving and implementing appropriate security, archival and retrieval policies in relation to the statements so furnished under this rule.

**Explanation.-** For the purpose of this rule, the expressions,-

- (a) "assets under management" means the closing balance of the value of assets or investments of the specified fund as on a particular date;
- (b) "permanent establishment" shall have the same meaning as assigned to it in clause (iiia) of section 92F;
- (c) "securities" shall have the same meaning as assigned to it in clause (bb) of the *Explanation* to clause (4D) of section 10;
- (d) "due date" shall have the same meaning as assigned to it in the *Explanation 2* to sub-section (1) of section 139;
- (e) "specified fund" shall have the same meaning as assigned to it in sub-clause (i) of clause (c) of the *Explanation* to clause (4D) of section 10; and
- (f) "unit" shall have the same meaning as assigned to it in clause (f) of *Explanation* to clause (4D) of section 10.'

2. In the principal rules, after Form No.10IF, the following Forms shall be inserted, namely :-

**“Form No.10IG**  
**[See sub-rule (2) of rule 21AI]**

**Statement of Exempt income under clause (4D) of section 10 of the Income-tax Act, 1961**

S.no.			
1.	Name of the Specified Fund:		
2.	Address of the registered office of the specified fund:		
3.	Legal status [company/ trust/ limited liability partnership/ body corporate]:		
4.	Permanent Account Number:		
5.	Previous year ending:		
6.	(i)	Registration number as per the certificate of registration issued by the International Financial Services Centre Authority:	
	(ii)	Date of registration:	Dd/mm/yyyy
7.	Total Income of Specified Fund during Previous Year		( In Rs)

**Details of Exempt Income under clause (4D) of section 10**

	Nature of Income of the Specified Fund	Total Income (In Rs)	Income attributable to units held by non-resident (not being a permanent establishment of a non-resident in India)
8.	Income accrued or arisen to, or received as a result of transfer of capital asset referred to in clause (viiab) of section 47, on a recognised stock exchange located in any International Financial Services Centre and where the consideration for such transaction is paid or payable in convertible foreign exchange(A)	Total of Column (5) in Part I of Annexure I	Total of Column (9) in Part I of Annexure I
9.	Income accrued or arisen to, or received as a result of	Total of	Total of Column (9) in Part

	transfer of securities (other than shares in a company resident in India)(B)	Column (5) in Part II of Annexure 1	II of Annexure 1
10.	Income from securities issued by a non-resident (not being a permanent establishment of a non-resident in India) and where such income otherwise does not accrue or arise in India (D)	Total of Column (5) in Part I of Annexure 2	Total of Column (9) in Part I of Annexure 2
11.	Income from a securitisation trust which is chargeable under the head "Profits and gains of business or profession"(E)	Total of Column (5) in Part II of Annexure 2	Total of Column (9) in Part II of Annexure 2
12.	<b>Total Exempt Income under clause (4D) of section 10</b>		

**Declaration**

I, \_\_\_\_\_ (Name in full and in block letters) son/daughter/wife of \_\_\_\_\_ do hereby declare that:

- (i) to the best of my knowledge and belief what is stated above and in the Annexure(s), including the documents accompanying such Annexure(s), is correct and complete;
- (ii) the fund has been granted a certificate of registration as a Category III Alternative Investment Fund and is regulated under the Securities and Exchange Board of India (Alternative Investment Fund) Regulations, 2012, made under the Securities and Exchange Board of India Act, 1992 (15 of 1992);
- (iii) the fund is located in an International Financial Services Centre;
- (iv) all the units of the Specified Fund are held by non-residents other than units held by a sponsor or a manger.

I further declare that I am furnishing such statement in my capacity as \_\_\_\_\_ (designation) and that I am competent to make this declaration and furnish this statement.

Place:

Date:

Yours faithfully,

Signature .....

Name.....

Designation.....

**Notes:**

1. Attach a copy of the certificate of registration under Securities and Exchange Board of India (Alternative Investment Funds) Regulations, 2012.
2. "Assets under management" means the closing balance of the value of assets or investments of the specified fund as on a particular date.
3. "International Financial Services Centre" shall have the same meaning as assigned to it in clause (q) of section 2 of the Special Economic Zones Act, 2005 (28 of 2005).
4. "International Financial Services Centre Authority" means an Authority established under sub-section (1) of section 4 of the International Financial Services Centres Authority Act, 2019 (50 of 2019).
5. "Permanent establishment" shall have the meaning assigned to it in clause (iiia) of section 92F.
6. "Securities" shall have the meaning assigned to it in clause (bb) of the Explanation to clause (4D) of section 10.
7. "Specified fund" shall have the same meaning assigned to it in sub-clause (i) of clause (c) of the Explanation to clause (4D) of section 10.
8. "Unit" shall have the same meaning assigned to it clause (f) of Explanation to clause (4D) of section 10.
9. All amount to be mentioned in Indian rupees.

**Annexure 1**

S. No.	Name of security	Date of acquisition (dd/mm/yyyy)	Date of transfer (dd/mm/yyyy)	Capital Gain (In Rs)	Aggregate of daily 'assets under management' of the specified fund held by non-resident unit holders (not being the permanent establishment of a non-resident in India) from the date of acquisition of the capital asset/ security to the date of transfer of such capital asset/ security	Aggregate of daily total 'assets under management' of the specified fund, from the date of acquisition of the capital asset/security to the date of transfer of such capital asset/security.	Ratio	Income attributable to units held by non-resident (not being a permanent establishment of a non-resident in India)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) = (6) / (7)	(9) = (5) * (8)
<b>Part I. Income from of transfer of securities referred to in clause (viib) of section 47, on a recognised stock exchange located in any International Financial Services Centre and where the consideration for such</b>								
1.								
<b>Total</b>								
<b>Part II. Income from Transfer of securities (other than shares in a company resident in India)</b>								
2.								
<b>Total</b>								

+ add rows depending upon number of securities

**Annexure 2**

S. No.	Name of Security	Nature of income <sup>^</sup>	Date of receipt of income (dd/mm/yyyy)	Income (In Rs)	Assets under management held by non-resident unit holders (not being the permanent establishment of a non-resident in India) as on the date of receipt of income	Total 'asset under management as on the date of receipt of income.	Ratio	Income attributable to units held by non-resident (not being a permanent establishment of a non-resident in India)
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<b>Part I. Income from Securities issued by a non-resident (not being a permanent establishment of a non-resident in India) and where such income otherwise does not accrue or arise in India.</b>								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(6)/(7)	(9)= (5)*(8)
1.								
<b>Total</b>								
<b>Part II. Income from a securitisation trust which is chargeable under the head "Profits and gains of business or profession.</b>								
2.								
<b>Total</b>								

+ add rows as required

^Relevant code to be selected

1. Dividend
2. Interest
3. Other Income. Please specify

**Form No.10IH**

[See sub-rule (3) of rule 21AJ]

**Statement of income of a Specified fund eligible for concessional taxation under section 115AD of the Income-tax Act, 1961**

S. No.			
1.	Name of the Specified Fund:		
2.	Address of the registered office of the specified fund:		
3.	Legal status [company/ trust/ limited liability partnership/ body corporate]:		
4.	Permanent Account Number:		
5.	Previous year ending:		
6.	(i)	Registration number as per the certificate of registration issued by the International Financial Services Centre Authority:	
	(ii)	Date of registration:	dd/mm/yyyy
7.	Total Income of Specified Fund during Previous Year		( In Rs)

**Details of income of specified fund attributable to non-residents and eligible for concessional taxation under section 115AD ( in Rs)**

S. No.	Income/ Loss of the Specified Fund	Amount	Income attributable to units held by non-resident (not being a permanent establishment of a non-resident in India)
8.	Long Term Capital Gain income arising from transfer of securities as provided in clause (b) of sub-section (1) of section 115AD and which is chargeable @10% u/s 112A(A1)	Total of Column (5) in Part A1 of Annexure 1	Total of Column (9) in Part A1 of Annexure 1
9.	Long Term Capital Gain income arising from transfer of securities as provided in clause (b) of sub-section (1) of section 115AD and which is chargeable @10% (other than section 112A) (A2)	Total of Column (5) in Part A2 of Annexure 1	Total of Column (9) in Part A2 of Annexure 1

10.	Short Term Capital Gain income arising from transfer of securities as provided in clause (b) of sub-section (1) of section 115AD and which is chargeable @15% u/s 111A (A3)	Total of Column (5) in Part A3 of Annexure 1	Total of Column (9) in Part A3 of Annexure 1
11.	Short Term Capital Gain income arising from transfer of securities as provided in clause (b) of sub-section (1) of section 115AD and which is chargeable @30% (A4)	Total of Column (5) in Part A4 of Annexure 1	Total of Column (9) in Part A4 of Annexure 1
12.	Income from securities as provided in clause (a) of sub-section (1) of section 115AD and which is chargeable @10 % (X1)	Total of Column (5) in Part X1 of Annexure 2	Total of Column (9) in Part X1 of Annexure 2
13.	Income from securities as provided in clause (a) of sub-section (1) of section 115AD and which is chargeable @5% (X2)	Total of Column (5) in Part X2 of Annexure 2	Total of Column (9) in Part X2 of Annexure 2

### **Declaration**

I, \_\_\_\_\_ (Name in full and in block letters) son/daughter/wife of \_\_\_\_\_ do hereby declare that:

- (i) to the best of my knowledge and belief what is stated above and in the Annexure(s), including the documents accompanying such Annexure(s), is correct and complete;
- (ii) the fund has been granted a certificate of registration as a Category III Alternative Investment Fund and is regulated under the Securities and Exchange Board of India (Alternative Investment Fund) Regulations, 2012, made under the Securities and Exchange Board of India Act, 1992 (15 of 1992);
- (iii) the fund is located in an International Financial Services Centre;
- (iv) all the units of the Specified Fund are held by non-residents other than units held by a sponsor or a manger.

I further declare that I am furnishing such statement in my capacity as \_\_\_\_\_ (designation) and that I am competent to make this declaration and furnish this statement.

Place:

Date:

Yours faithfully,

Signature .....

Name.....

Designation.....

### **Notes:**

1. Attach a copy of the certificate of registration under Securities and Exchange Board of India (Alternative Investment Funds) Regulations, 2012.
2. "Assets under management" means the closing balance of the value of assets or investments of the specified fund as on a particular date.
3. "International Financial Services Centre" shall have the same meaning as assigned to it in clause (q) of section 2 of the Special Economic Zones Act, 2005 (28 of 2005).
4. "International Financial Services Centre Authority" means an Authority established under sub-section (1) of section 4 of the International Financial Services Centres Authority Act, 2019 (50 of 2019).
5. "Permanent establishment" shall have the meaning assigned to it in clause (iiia) of section 92F.
6. "Securities" shall have the meaning assigned to it in clause (bb) of the Explanation to clause (4D) of section 10.

7. "Specified fund" shall have the same meaning assigned to it in sub-clause (i) of clause (c) of the Explanation to clause (4D) of section 10.
8. "Unit" shall have the same meaning assigned to it clause (f) of *Explanation* to clause (4D) of section 10.
9. All amount to be mentioned in Indian rupees.

### Annexure 1

S. No.	Name of security	Date of acquisition (dd/mm/yyyy)	Date of transfer (dd/mm/yyyy)	Capital Gain (In Rs)	Aggregate of daily 'assets under management' of the specified fund held by non-resident unit holders (not being the permanent establishment of a non-resident in India) from the date of acquisition of the security to the date of transfer of such security	Aggregate of daily total 'assets under management' of the specified fund, from the date of acquisition of the security to the date of transfer of such security.	Ratio	Income attributable to units held by non-resident (not being a permanent establishment of a non-resident in India)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) = (6)/(7)	(9) = (5)*(8)
<b>Part A1. Long Term Capital Gain income arising from transfer of securities as provided in clause (b) of sub-section (1) of section 115AD and which is chargeable @10% u/s 112A</b>								
1.								
<b>Total</b>								
<b>Part A2. Long Term Capital Gain income arising from transfer of securities as provided in clause (b) of sub-section (1) of section 115AD and which is chargeable @10% (other than section 112A).</b>								
2.								
<b>Total</b>								
<b>Part A3. Short Term Capital Gain income arising from transfer of securities as provided in clause (b) of sub-section (1) of section 115AD and which is chargeable @15% u/s 111A.</b>								
3.								
<b>Total</b>								
<b>Part A4. Short Term Capital Gain income arising from transfer of securities as provided in clause (b) of sub-section (1) of section 115AD and which is chargeable @30%.</b>								
4.								
<b>Total</b>								

+ add rows depending upon number of securities

### Annexure 2

S. No.	Name of security	Nature of income <sup>^</sup>	Date of receipt of income (dd/mm/yyyy)	Income (In Rs)	Assets under management held by non-resident unit	Total asset under management as on the	Ratio	Income attributable to units held by non-
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					holders (not being the permanent establishment of a non-resident in India) as on the date of receipt of income	date of receipt of income.		resident (not being a permanent establishment of a non-resident in India)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) = (6)/(7)	(9) = (5)*(8)
<b>Part X1. Income from Securities which is chargeable @10 % under clause (a) of sub-section (1) of section 115AD</b>								
1.								
Total								
<b>Part X2. Income from Securities which is chargeable @5% (194LD) under clause (a) of sub-section (1) of section 115AD</b>								
2.								
Total								

+ add rows as required

^Relevant code to be selected

1. Dividend
2. Interest
3. Other Income. Please specify.”.

[Notification No. 90/2021/ F. No. 370142/20/2021-TPL]

NEHA SAHAY, Under Secy. (Tax Policy and Legislation Division)

**Note:-** The principal rules were published in the Gazette of India Extraordinary, Part III, section 3, sub-section (ii), *vide* notification number S.O. 969 (E), dated the 26<sup>th</sup> March, 1962 and last amended *vide* notification number G.S.R. 514 (E) dated the 29<sup>th</sup> July, 2021.

**MINISTRY OF FINANCE**  
**(Department of Revenue)**  
(CENTRAL BOARD OF DIRECT TAXES)  
**NOTIFICATION**

New Delhi, the 10th August, 2021

**G.S.R. 551(E).**—In exercise of the powers conferred by sub-section (2D) of section 115JB 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.**—These rules may be called the Income tax (23rd Amendment), Rules, 2021.

**2.** In the Income-tax Rules, 1962, (hereinafter referred to as principal rules) after rule 10RA, the following rule shall be inserted, namely:—

**“10RB. Relief in tax payable under sub-section (1) of section 115JB due to operation of sub-section (2D) of section 115JB.**— (1) For the purposes of sub-section (2D) of section 115JB, the tax payable by the assessee company under sub-section (1) of section 115JB, for the previous year referred to in that section, shall be reduced by the following amount, namely:—

(A-B) – (D-C), where,

A = tax payable by the assessee company under sub-section (1) of section 115JB on the book profit of the previous year including the past income;

B = tax payable by the assessee company under sub-section (1) of section 115JB on the book profit of the previous year after reducing the book profit with the past income;

C = Aggregate of tax payable by the assessee company under sub-section (1) of section 115JB on the book profit of those past year or years to which the past income belongs;

D = Aggregate of tax payable by the assessee company under sub-section (1) of section 115JB on the book profit of past year or years, referred to in item C, after increasing the book profit with the relevant past income of such year or years:

Provided that if the value of (A-B)-(D-C) in the formula is negative, its value shall be deemed to be zero.

(2) For the purposes of sub-rule (1) past income shall be the amount of income of past year or years included in the book profit or the previous year on account of an advance pricing agreement entered into by the assessee under section 92CC or on account of secondary adjustment required to be made under section 92CE.

(3) On application of provision of sub-rule (1), the tax credit allowed to the assessee under section 115JAA shall be reduced by the amount which is equal to the amount of reduction that has been allowed under sub-rule (1).

(4) The assessee company shall make a claim for relief under sub-section (2D) of section 115JB in Form No. 3CEEA electronically by uploading signed printout of said Form in the manner specified by the Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be.

(5) Form No.3CEEA shall be verified by the person who is authorised to verify the return of income of the assessee company under section 140.

(6) The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be, shall specify the procedure for filing of the Form No. 3CEEA and shall also be responsible for evolving and implementing appropriate security, archival and retrieval policies in relation to the statements so furnished under this rule.

*Explanation 1.-* The value of amount “A” in the formula shall be deemed to be zero, if there is no tax payable under sub-section (1) of section 115JB on the book profit of that previous year including the past income.

*Explanation 2.-* The value of amount “B” in the formula shall be deemed to be zero, if there is no tax payable under sub-section (1) of section 115JB on the book profit of that previous year after reducing the book profit with the past income.

*Explanation 3.-* For the purposes of calculation of amount “C” in the formula, if in any past year or years there is no tax payable under sub-section (1) of section 115JB on the book profit of that year or years, the tax payable for that year or years shall be deemed to be zero.

*Explanation 4.-* For the purposes of calculation of amount “D” in the formula, if in any past year or years there is no tax payable under sub-section (1) of section 115JB on the book profit of that year or years after increasing the book profit with the relevant past income of such year or years, the tax payable for that year or years shall be deemed to be zero.

**3.** In the principal rules, in Appendix II, after Form No.3CEE, the following form shall be inserted, namely:—

**“FORM No 3CEEA**

[See sub-rule (4) of rule 10RB]

**Form for furnishing particulars for the year ending 31st March,.....for recomputation for any adjustment on account of income of past year(s) included in books of account of previous year by a Company on account of secondary adjustment under section 92CE or on account of an Advance Pricing Agreement entered under section 92CC**

Sr. No.	Particulars	Details
1.	Name and address of the Company	
2.	Permanent Account Number	
3.	Residential status	
4.	Relevant previous year	
5.	Is it a case of APA or secondary adjustment	

6.	Details of past income [refer sub-rule (2) of rule 10RB]	Relevant previous year	Amount of past income	Total amount of past income	
7.	Amount A of formula in sub-rule (1) of rule 10RB (tax payable on book profit of the previous year including past income)				
8.	Amount B of formula in sub-rule (1) of rule 10RB (tax payable on book profit of the previous year excluding past income)				
9.	A-B (amount at item 7 minus amount at item 8)				
10.	Amount C of formula in sub-rule (1) of rule 10RB with details of tax payable	(I) Amount C of formula in sub-rule (1) of rule 10RB			
		(II) Details of tax payable on the book profit of past years			
		Relevant previous year	Amount of tax payable	Aggregate of tax payable on the book profit of past years	
11.	Amount D of formula in sub-rule (1) of rule 10RB with details of tax payable	(I) Amount D of formula in sub-rule (1) of rule 10RB			
		(II) Details of tax payable on the book profit of past years including past income			
		Relevant previous year	Amount of tax payable	Aggregate of tax payable on the book profit of past years including past income	

12.	D-C (amount at item 11 minus amount at item 10)	
13.	Relief in tax under section 115JB (2D) (amount at item 9 minus amount at item 12)	

**Verification**

I \_\_\_\_\_, do hereby declare that what is stated above is true to the best of my knowledge and belief. Verified today, the day of \_\_\_\_\_

Place:

Date:

.....

Signature of the Authorised Signatory.”.

[Notification No. 92/2021/F. No.370142/21/2021-TPL (Part)]

RAJESH KUMAR BHOOT, Jt. Secy. (Tax Policy and Legislation)

**Note :** The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii) vide number S.O. 969 (E), dated the 26th March, 1962 and last amended *vide* notification number G.S.R.545 (E), dated, 9th August,2021.

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 18th August, 2021

**G.S.R. 578(E).**—In exercise of the powers conferred by clause (c) and clause (cd) of section 140 and clause (viii) of sub-section (2) of section 288 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 Income-tax Rules, 1962, namely:-

1. **Short title.** - These rules may be called the Income-tax (24th Amendment) Rules, 2021.
2. In the Income-tax Rules, 1962 (hereinafter referred to as principal rules), after rule 12A, the following rule shall be inserted, namely:-

**“12AA. Prescribed person for the purposes of clause (c) and clause (cd) of section 140.-** For the purpose of clause (c) or clause (cd), as the case may be, of section 140, any other person shall be the person, appointed by the Adjudicating Authority for discharging the duties and functions of an interim resolution professional, a resolution professional, or a liquidator, as the case may be, under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) and the rules and regulations made thereunder.

*Explanation.*— For the purposes of this rule, “Adjudicating Authority” shall have the same meaning as assigned to it in clause (1) of section 5 of the Insolvency and Bankruptcy Code, 2016 (31 of 2016).”.

3. In the principal rules, after rule 51A, the following rule shall be inserted, namely:-

**“51B. Appearance by Authorised Representative in certain cases.-** For the purposes of clause (viii) of sub-section (2) of section 288, any other person, in respect of a company or a limited liability partnership, as the case may be, shall be the person appointed by the Adjudicating Authority for discharging the duties and functions of an interim resolution professional, a resolution professional, or a liquidator, as the case

may be, under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) and the rules and regulations made thereunder.

*Explanation.*— For the purposes of this rule “Adjudicating Authority” shall have the same meaning as assigned to it in clause (I) of section 5 of the Insolvency and Bankruptcy Code, 2016 (31 of 2016).”.

[Notification No. 93/2021/F.No. 370142/34/2021-TPL(Part III)]

SHEFALI SINGH, Under Secy., Tax Policy and Legislation

**Note:** The principal rules were published in the Gazette of India, Extraordinary, Part-II Section-3, Sub-Section (ii) *vide* number S.O. 969(E) dated the 26th March, 1962 and were last amended *vide* notification No. G.S.R. 551(E), dated the 10th August, 2021.

आय की, जिसमें उक्त खंड के अधीन किसी व्यक्ति की कुल आय में सम्मिलित होने से छूट प्राप्त नहीं है, कराधेय अंशदान खाते में पूर्ववर्ती वर्ष के दौरान प्रौद्भूत ब्याज के रूप में संगणना की जाएगी।

(2) उपनियम (1) के अधीन कराधेय की ब्याज की गणना के प्रयोजन के लिए भविष्य निधि खाते में पृथक् खाते पूर्ववर्ती वर्ष 2021-2022 और व्यक्ति द्वारा किए गए कराधेय अंशदान और गैर-कराधेय अंशदान के लिए सभी पश्चात्वर्ती पिछले वर्षों के दौरान रखे जाएंगे।

**स्पष्टीकरण :-** इस नियम के प्रयोजन के लिए,-

(क) गैर-कराधेय अंशदान खाता निम्नलिखित का संकलित होगा, अर्थात्:-

(i) 31 मार्च, 2021 को खाते में अंतिम अतिशेष;

(ii) पूर्व वर्ष 2021-2022 और पश्चात्वर्ती वर्ष के दौरान खाते में किसी व्यक्ति द्वारा किया गया कोई अंशदान जिसमें कराधेय अंशदान खाता शामिल नहीं है; और

(iii) उप-खंड (i) और उप-खंड (ii) पर प्रौद्भूत ब्याज;

जो ऐसे खाते से निकासी द्वारा घटा दिया गया, यदि कोई हो

(ख) कराधेय अंशदान खाता निम्नलिखित का संकलित होगा, अर्थात्:-

(i) पूर्ववर्ती वर्ष 2021-22 और पश्चात्वर्ती वर्ष के दौरान खाते में किसी व्यक्ति द्वारा किया गया कोई अंशदान जिसमें अवसीमा का अधिक्य है; और

(ii) उप-खंड (i) पर प्रौद्भूत ब्याज;

जो ऐसे खाते से निकासी द्वारा घटा दिया गया, यदि कोई हो; और

(ग) अवसीमा से अभिप्रेत है:

(i) पांच लाख रूपए, यदि धारा 10 का खंड (10) या (12) का दूसरा परन्तुक लागू होता है; और

(ii) अन्य मामले में दो लाख पचास हजार रूपए।”

[अधिसूचना सं. 95./2021/फा. सं. 370142/36/2021-टीपीएल]

नेहा सहाय, अवर सचिव (कर नीति और विधान प्रभाग)

**टिप्पण :** मूल नियम, संख्या का.आ. 969(अ) तारीख, 26 मार्च, 1962 द्वारा भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (ii) में प्रकाशित किए गए थे और अधिसूचना संख्या सा.का.नि 578(अ) तारीख 18 अगस्त, 2021 द्वारा अंतिमवार संशोधित किए गए थे।

## MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

### NOTIFICATION

New Delhi, the 31st August, 2021

### INCOME-TAX

**G.S.R. 604(E).**—In exercise of the powers conferred by the first proviso to clause (11) of section 10 and the first proviso to clause (12) of section 10 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 (25<sup>th</sup> Amendment) Rules, 2021.

(2) They shall come into force on 1<sup>st</sup> day of April, 2022.

2. In the Income-tax Rules, 1962, after the rule 9C, the following rule shall be inserted, namely: –

**“9D. Calculation of taxable interest relating to contribution in a provident fund or recognised provided fund, exceeding specified limit.-** (1) For the purposes of the first and second provisos to clauses (11) and (12) of section 10, income by way of interest accrued during the previous year which is not exempt from inclusion in the total income of a person under the said clauses (hereinafter in this rule referred to as the taxable interest), shall be computed as the interest accrued during the previous year in the taxable contribution account.

(2) For the purpose of calculation of taxable interest under sub-rule (1), separate accounts within the provident fund account shall be maintained during the previous year 2021-2022 and all subsequent previous years for taxable contribution and non-taxable contribution made by a person.

**Explanation:** For the purposes of this rule,-

(a) Non-taxable contribution account shall be the aggregate of the following, namely:-

- (i) closing balance in the account as on 31<sup>st</sup> day of March 2021;
- (ii) any contribution made by the person in the account during the previous year 2021-2022 and subsequent previous years, which is not included in the taxable contribution account; and
- (iii) interest accrued on sub- clause (i) and sub- clause (ii),

as reduced by the withdrawal, if any, from such account;

(b) Taxable contribution account shall be the aggregate of the following, namely:-

- (i) contribution made by the person in a previous year in the account during the previous year 2021-2022 and subsequent previous years, which is in excess of the threshold limit; and
- (ii) interest accrued on sub- clause (i),

as reduced by the withdrawal, if any, from such account; and

(c) The threshold limit shall mean:

- (i) five lakh rupees, if the second proviso to clause (11) or clause (12) of section 10 is applicable; and
- (ii) two lakh and fifty thousand rupees in other cases.”

[Notification No. 95/2021/ F. No. 370142/36/2021-TPL]

NEHA SAHAY, Under Secy. (Tax Policy and Legislation Division)

**Note :** The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii) *vide* number S.O. 969(E) dated 26<sup>th</sup> March, 1962 and were last amended *vide* notification number G.S.R. 578(E) dated 18<sup>th</sup> August, 2021.

**MINISTRY OF FINANCE**

**(Department of Revenue)**

(CENTRAL BOARD OF DIRECT TAXES)

**NOTIFICATION**

New Delhi, the 2nd September, 2021

**(INCOME-TAX)**

**G.S.R. 612(E).**—In exercise of the powers conferred by sections 194P and 206AB 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 (26<sup>th</sup> Amendment) Rules, 2021.
- (2) They shall come into force from the date of their publication in the Official Gazette.
2. In the Income-tax Rules, 1962 (hereinafter referred to as the principal rules), after rule 26C, the following rule shall be inserted, namely:-
 

**“26D. Furnishing of declaration and evidence of claims by specified senior citizen under section 194P.**-(1) The declaration required to be furnished by the specified senior citizen to the specified bank under sub-clause (iii) of clause (b) of explanation to section 194P shall be in Form no. 12BBA to be furnished in paper form duly verified.

(2) On furnishing of the declaration in Form No. 12BBA, the specified bank shall, after giving effect to the deduction allowable under Chapter VI-A and rebate allowable under section 87A, compute the total income of such specified senior citizen for the relevant assessment year and deduct income-tax on such total income on the basis of the rates in force.

(3) The effect to the deduction allowable under Chapter VI-A shall be given based on the evidence furnished by the specified senior citizen during the previous year.

(4) The declaration referred to in sub-rule (1) and evidence for claiming deduction under Chapter VI-A referred to in sub-rule (3) shall be properly maintained by the Specified Bank and shall be made available to the Principal Chief Commissioner of Income-tax or Chief Commissioner of Income-tax, as and when required.

(5) The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be, shall specify procedure for furnishing of particulars of Form No. 12BBA referred to in sub-rule (1) and evidence referred to in sub-rule (3) by the specified banks to the Principal Chief Commissioner of Income-tax or Chief Commissioner of Income-tax, as and when required.”.
3. In the principal rules, in rule 31, in sub-rule (1), in clause (a), after the word and figures “section 192”, the words, figures and letter “and section 194P” shall be inserted.
4. In the principal rules, in rule 31A,-
  - (i) in sub-rule (1), -
    - (I) in clause (a), after the word and figures “section 192”, the words, figures and letter “and section 194P” shall be inserted;
    - (II) in clause (b), after the words, figures and letter “section 193 to 196D”, the brackets, words, figures and letter “(other than section 194P)” shall be inserted;
  - (ii) after sub-rule (3A), the following sub-rule shall be inserted, namely:-
 

**“(3B) Specified bank responsible for deduction of tax under section 194P shall furnish evidence produced by the specified senior citizen for claiming deduction under chapter VI-A to the Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems) or to any other person authorised by the Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems), as and when required.”.**
5. In the principal rules, in Appendix II,-
  - (i) after Form No.12BB, the following Form shall be inserted, namely:-

**“Form no. 12BBA****(see rule 26D)****Declaration to be furnished by Specified Senior Citizen under sub-clause (iii) of clause (b) of Explanation to section 194P**

- (1) Name and address of the person :  
 (2) PAN or Aadhaar :  
 (3) Previous Year :  
 (4) Date of Birth :  
 (5) Name of the Specified Bank :  
 (6) Name of Employer from which pension is drawn :  
 (7) Pension Payment Order (PPO) Number :

**Verification**

I, ..... son/daughter of ..... do hereby certify that the information given above is complete and correct and that I do not have any income other than the income of the nature of pension and/or interest which is received or receivable only in the account(s) of the specified bank stated above

Date .....

.....

Place .....

(Signature of person)

Full Name: ..... ”;

(ii) For Form No. 16, the following Form shall be substituted, namely:-

**“FORM NO. 16**

[See rule 31(1)(a)]

**PART A**

**Certificate under section 203 of the Income-tax Act, 1961 for tax deducted at source on salary paid to an employee under section 192 or pension/interest income of specified senior citizen under section 194P**

Certificate No.		Last updated on		
Name and address of the Employer/Specified Bank		Name and address of the Employee/ Specified senior citizen		
PAN of Deductor	TAN of the Deductor	PAN of the Employee/ specified senior citizen	Employee Reference No./ Pension Payment order no. provided by the Employer (If available)	
CIT (TDS) Address..... .....		Assessment Year	Period with the Employer	
			From	To

City.....				
Pin code.....				
<b>Summary of amount paid/credited and tax deducted at source thereon in respect of the employee</b>				
Quarter(s)	Receipt Numbers of original quarterly statement of TDS under sub section (3) of Section 200	Amount paid/credited	Amount of tax deducted (Rs.)	Amount of tax deposited/ remitted (Rs.)
<b>Total (Rs.)</b>				

### I. DETAILS OF TAX DEDUCTED AND DEPOSITED IN THE CENTRAL

**GOVERNMENT ACCOUNT THROUGH BOOK ADJUSTMENT (the deductor to provide payment wise details of tax deducted and deposited with respect to the deductee)**

Sl. No.	Tax Deposited in respect of the deductee (Rs. )	Book Identification Number (BIN)			
		Receipt numbers of Form No. 24G	DDO serial number in Form No. 24G	Date of transfer voucher dd/mm/yyyy	Status of matching with Form No. 24G
<b>Total (Rs. )</b>					

### II. DETAILS OF TAX DEDUCTED AND DEPOSITED IN THE CENTRAL GOVERNMENT ACCOUNT THROUGH CHALLAN

**(The deductor to provide payment wise details of tax deducted and deposited with respect to the deductee)**

Sl. No.	Tax Deposited in respect of the deductee (Rs. )	Challan Identification Number (CIN)			
		BSR Code of the Bank Branch	Date on which tax deposited (dd/mm/yyyy)	Challan Serial Number	Status of matching with OLTAS
<b>TOTAL (Rs.)</b>					

**Verification**

I,.....,son/daughter of ..... working in the capacity of .....(designation) do hereby certify that a sum of Rs.....[Rs.....(in words)] has been deducted and deposited to the credit of the Central Government. I further certify that the information given above is true, complete and correct and is based on the books of account, documents, TDS statements, TDS deposited and other available records.

Place.....

(Signature of person responsible for deduction of tax)

Date.....

Designation:.....

Full Name: .....

PART B (Annexure-I)

**In relation to employees for tax deduction under section 192**

<b>Details of Salary Paid and any other income and tax deducted</b>				
A	Whether opting for taxation u/s 115BAC?		[YES/NO]	
1.	Gross Salary			
(a)	Salary as per provisions contained in section 17(1)		Rs. ...	
(b)	Value of perquisites under section 17(2) (as per Form No. 12BA, wherever applicable)		Rs. ...	
(c)	Profits in lieu of salary under section 17(3) (as per Form No. 12BA, wherever applicable)		Rs. ...	
(d)	Total			Rs. ...
(e)	Reported total amount of salary received from other employer (s)		Rs. ...	
2.	<i>Less:</i> Allowances to the extent exempt under section 10			
(a)	Travel concession or assistance under section 10(5)		Rs. ...	
(b)	Death-cum-retirement gratuity under section 10(10)		Rs. ...	
(c)	Commuted value of pension under section 10(10A)		Rs. ...	
(d)	Cash equivalent of leave salary encashment under section 10(10AA)		Rs. ...	
(e)	House rent allowance under section 10(13A)		Rs. ...	

(f)	Amount of any other exemption under section 10			
	clause ...	Rs. ...		
	clause ...	Rs. ...		
	clause ...	Rs. ...		
	clause ...	Rs. ...		
	clause ...	Rs. ...		
	...	Rs. ...		
(g)	Total amount of any other exemption under section 10		Rs. ...	
(h)	Total amount of exemption claimed under section 10			Rs. ...
	[2(a)+2(b)+2(c)+2(d)+2(e)+2(g)]			
3.	Total amount of salary received from current employer			Rs. ...
	[1(d)-2(h)]			
4.	Less: Deductions under section 16			
(a)	Standard deduction under section 16(ia)		Rs. ...	
(b)	Entertainment allowance under section 16(ii)		Rs. ...	
(c)	Tax on employment under section 16(iii)		Rs. ...	
5.	Total amount of deductions under section 16			Rs. ...
	[4(a)+4(b)+4(c)]			
6.	Income chargeable under the head "Salaries" [(3+1(e)-5]			Rs. ...
7.	Add: Any other income reported by the employee under as per section 192 (2B)			
(a)	Income (or admissible loss) from house property reported		Rs. ...	
	by employee offered for TDS			

(b)	Income under the head Other Sources offered for TDS		Rs. ...	
8.	Total amount of other income reported by the employee[7(a)+7(b)]			Rs. ...
9.	Gross total income (6+8)			Rs. ...
10.	Deductions under Chapter VI-A			
			Gross Amount	Deductible Amount
(a)	Deduction in respect of life insurance premia, contributions to provident fund etc. under section 80C		Rs. ...	Rs. ...
(b)	Deduction in respect of contribution to certain pension funds under section 80CCC		Rs. ...	Rs. ...
(c)	Deduction in respect of contribution by taxpayer to pension scheme under section 80CCD (1)		Rs. ...	Rs. ...
(d)	Total deduction under section 80C, 80CCC and 80CCD(1)		Rs. ...	Rs. ...

(e)	Deductions in respect of amount paid/deposited to notified pension scheme under section 80CCD (1B)		Rs. ...	Rs. ...
(f)	Deduction in respect of contribution by Employer to pension scheme under section 80CCCD (2)		Rs. ...	Rs. ...
(g)	Deduction in respect of health insurance premia under section 80D		Rs. ...	Rs. ...
(h)	Deduction in respect of interest on loan taken for higher education under section 80E		Rs. ...	Rs. ...
		Gross Amount	Qualifying Amount	Deductible Amount
(i)	Total Deduction in respect of donations to certain funds, charitable institutions, etc. under section 80G	Rs. ...	Rs. ...	Rs. ...
(j)	Deduction in respect of interest on deposits in savings account under section 80TTA	Rs. ...	Rs. ...	Rs. ...
(k)	Amount deductible under any other provision(s) of Chapter VI-A			
	section ...	Rs. ...	Rs. ...	Rs. ...
	section ...	Rs. ...	Rs. ...	Rs. ...
	section ...	Rs. ...	Rs. ...	Rs. ...
	section ...	Rs. ...	Rs. ...	Rs. ...
	section ...	Rs. ...	Rs. ...	Rs. ...
	section ...	Rs. ...	Rs. ...	Rs. ...
	...	Rs. ...	Rs. ...	Rs. ...
(l)	Total of amount deductible under any other provision(s) of Chapter VI-A	Rs. ...	Rs. ...	Rs. ...
11.	Aggregate of deductible amount under Chapter VI-A [10(a) +10(b) +10(c)+ 10(d)+ 10(e)+ 10(f)+ 10(g)+ 10(h)+ 10(i) + 10(j)+10(l)]			Rs. ...
12.	Total taxable income (9-11)			Rs. ...
13.	Tax on total income			Rs. ...
14.	Rebate under section 87A, if applicable			Rs. ...
15.	Surcharge, wherever applicable			Rs. ...
16.	Health and education cess @ 4%			Rs. ...

17.	Tax payable (13+15+16-14)			Rs. ...
18.	Less: Relief under section 89 (attach details)			Rs. ...
19.	Net tax payable (17-18)			Rs. ...

**Verification**

I, ....., son/daughter of .....working in the capacity of ..... (designation) do hereby certify that the information given above is true, complete and correct and is based on the books of account, documents, TDS statements, and other available records.

Place.....

(Signature of person responsible for deduction of tax)

Date.....

Full Name : .....

**Annexure II**

In relation to specified senior citizen for tax deduction under section 194P

A	Whether opting for taxation u/s 115BAC?	[YES/NO]
1.	Gross Salary	
(a)	Pension as per provisions contained in clause (ii) of section 17(1)	Rs. ...
2.	Total amount of salary received	Rs. ...
3.	Less: Deductions under section 16	
(a)	Standard deduction under section 16(i)	Rs. ...
(b)	Tax on employment under section 16(iii)	Rs. ...
4.	Total amount of deductions under section 16 [3(a)+3(b)]	Rs. ...
5.	Income chargeable under the head "Salaries" [(2-4)]	Rs. ...
6.	Interest Income under the head Other Sources paid by the specified bank	Rs. ...
7.	Gross total income (5+6)	Rs. ...
8.	Deductions under Chapter VI-A	
		Gross Amount
		Deductible Amount
(a)	Deduction in respect of life insurance premia, contributions to provident fund etc. under section 80C	Rs. ...
(b)	Deduction in respect of contribution to certain pension funds under section 80CCC	Rs. ...
(c)	Deduction in respect of contribution by taxpayer to pension scheme under section 80CCD(1)	Rs. ...

(d)	Total deduction under section 80C, 80CCC and 80CCD (1)		Rs. ...	Rs. ...
(e)	Deductions in respect of amount paid/deposited to notified pension scheme under section 80CCD (1B)		Rs. ...	Rs. ...
(b)	Deduction in respect of health insurance premia under section 80D		Rs. ...	Rs. ...
(e)	Deduction in respect of interest on loan taken for higher education under section 80E		Rs. ...	Rs. ...
		Gross Amount	Qualifying Amount	Deductible Amount
(f)	Total Deduction in respect of donations to certain funds, charitable institutions, etc. under section 80G	Rs. ...	Rs. ...	Rs. ...
(g)	Deduction in respect of interest on deposits in savings account under section 80TTB	Rs. ...	Rs. ...	Rs. ...
(h)	Amount deductible under any other provision(s) of Chapter VI-A			
	section ...	Rs. ...	Rs. ...	Rs. ...
	section ...	Rs. ...	Rs. ...	Rs. ...
	section ...	Rs. ...	Rs. ...	Rs. ...
	section ...	Rs. ...	Rs. ...	Rs. ...
	section ...	Rs. ...	Rs. ...	Rs. ...
	section ...	Rs. ...	Rs. ...	Rs. ...
	...	Rs. ...	Rs. ...	Rs. ...
(i)	Total of amount deductible under any other provision(s) of Chapter VI-A	Rs. ...	Rs. ...	Rs. ...
9.	Aggregate of deductible amount under Chapter VI-A [8(a)+8(b)+8(c)+8(d)+8(e)+8(f)+8(g)+8(h)+8(i)]			Rs. ...
10.	Total taxable income (7-9)			Rs. ...
11.	Tax on total income			Rs. ...
12.	Rebate under section 87A, if applicable			Rs. ...
13.	Surcharge, wherever applicable			Rs. ...
14.	Health and education cess			Rs. ...
15.	Tax payable (11+13+14-12)			Rs. ...
16.	Less: Relief under section 89 (attach details)			Rs. ...
17.	Net tax payable (16-17)			Rs. ...

**Verification**

I, ....., son/daughter of .....working in the capacity of ..... (designation) do hereby certify that the information given above is true, complete and correct and is based on the books of account, documents, TDS statements, and other available records.

Place.....

(Signature of person responsible for deduction of tax)

Date.....

Full Name : .....

**Notes:**

1. Government deductors to fill information in item I of Part A if tax is paid without production of an income-tax challan and in item II of Part A if tax is paid accompanied by an income-tax challan.
2. Non-Government deductors to fill information in item II of Part A.
3. The deductor shall furnish the address of the Commissioner of Income-tax (TDS) having jurisdiction as regards TDS statements of the assessee.
4. If an assessee is employed under one employer only during the year, certificate in Form No. 16 issued for the quarter ending on 31st March 2021 of the financial year shall contain the details of tax deducted and deposited for all the quarters of the financial year.
5. (i) If an assessee is employed under more than one employer during the year, each of the employers shall issue Part A of the certificate in Form No. 16 pertaining to the period for which such assessee was employed with each of the employers.
  - (ii) Part B (Annexure-I) of the certificate in Form No.16 may be issued by each of the employers or the last employer at the option of the assessee.
  - (iii) Part B (Annexure-II) of the certificate in Form 16 may be issued by the specified bank to a specified senior citizen.
6. In Part A, in items I and II, in the column for tax deposited in respect of deductee, furnish total amount of tax, surcharge and health and education cess.
7. Deductor shall duly fill details, where available, in item numbers 2(f) and 10(k) before furnishing of Part B (Annexure) to the employee.”;
  - (iii) for Form No. 24Q, the following Form shall be substituted, namely:-

**FORM NO. 24Q**

[See section 192, 194P and rule 31A]

Quarterly statement of deduction of tax under sub-section (3) of section 200 of the Income-tax Act in respect of salary paid to employee under section 192, or income of specified senior citizen under section 194P, for the quarter ended ..... (June/September/December/March) .....(Financial Year

1. (a) Tax Deduction and Collection Account Number (TAN)

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(d) Has the statement been filed earlier for this quarter (Yes/No)

--

(b) Permanent Account Number (PAN) [See Note 1]

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(e) If answer to (d) is "Yes", then token No. of original statement

--

(c) Financial Year

					-			
--	--	--	--	--	---	--	--	--

(f) Type of Deductor [See Note 2]

--

2. Particulars of the Deductor (employer)

(a) Name of the employer

--

(b) If Central/State Government Name (See Note 3)

--

AIN Code of PAO/TO/CDDO

--	--	--	--	--	--	--	--

(c) TAN Registration No.

--

(d) Address

Flat No..
Name of the premises/building
Road/Street/Lane Area/Location
Town/City/District State
PIN Code
Telephone No.
Alternate telephone No. (See Note 4)
Email
Alternate email (See Note 4)

3. Particulars of the person responsible for deduction

of tax: (a) Name

--

(b) Address

--

Flat No.

--

Name of the premises/building

--

Road/Street/Lane Area/Location

--

Town/City/ District / State	
PIN Code	
Telephone No.	
Alternate telephone No. (See Note 4)	
Email	
Alternate email (See Note 4)	
Mobile No.	

**4. Details of tax deducted and paid to the credit of the Central Government:**

Sl. No.	Tax	Surcharge	Education Cess	Interest	Fee (See Note 12)	Penalty/Others	Total amount deposited as per challan/ Book Adjustment (302+303+304+305+306+307) (see note 6)	Mode of TDS deposit through Challan (C) /Book Adjustment (B) (See Note 7)	BSR Code/receipt number of form no. 24G (See note 8)	Challan Serial No./DDO Serial no. of Form 24G (See Note 8)	Date on which amount deposited through challan/ Date of transfer voucher (SeeNote8)	Minor Head of Challan (See Note 9)
[301]	[302]	[303]	[304]	[305]	[306]	[30A]	[308]	[309]	[310]	[311]	[312]	[313]
1												
2												
3												

**5. Details of salary paid and tax deducted thereon from the employees-**

- (i) enclose Annexure I along with each statement having details of the relevant quarter;
- (ii) enclose Annexure II along with the last statement, i.e., for the quarter ending 31st March having details for the whole financial year.
- (iii) enclose Annexure III along with the last statement, i.e., for the quarter ending 31st March having details for the whole financial year.

**Verification**

I, ....., hereby certify that all the particulars furnished above are correct and complete.

Place: .....

Date: .....

Notes:

Signature of the person responsible for deducting tax at source

Name and designation of the person responsible for deducting tax at source



**Verification**

I, ..... , hereby certify that all the particulars furnished above are correct and complete.

place: ..... Signature of the person responsible for deducting tax at source .....  
 Date: ..... Name and designation of the person responsible for deducting tax at source .....

**Notes:**

- 1 Write "A" if certificate has been given by the Assessing Officer for deduction of tax at lower rate under section 197. PAN of employee is mandatory in such cases.
- 2 Write "B" if certificate has been given by the Assessing Officer for no deduction of tax under section 197. PAN of employee is mandatory in such cases.
- 3 Write "C" if deduction is on higher rate on account of non-furnishing of PAN by the deductee.
- 4 List of section codes is asunder:

Section	Nature of Payment	Section Code
192	Payment to Government employees other than Union Government employees	92A
192	Payment to employees other than Government employees	92B
192	Payment to Indian Government employees	92C
194P	Payment to Specified Senior Citizen	94P





Total taxable income (355-379).	Income-tax on total income.	Rebate under section 87A, if applicable.	Surcharge, wherever applicable.	Health and education cess.	Income-tax relief under section 89, when salary, etc. is paid in arrear or advance.	Net tax liability [381+383+384-(382+385)].	Total amount of tax deducted at source by the current employer for the whole year [aggregate of the amount in columns 325 of Annexure I for all the quarters in respect of each employee].	Reported amount of tax deducted at source by other employer(s) or deductor(s) (income in respect of which included in computing total taxable income in column 339).	Total amount of tax deducted at source for the whole year (387+388).	Shortfall in tax deduction (+) or excess tax deduction (-) (386-389).
(380)	(381)	(382)	(383)	(384)	(385)	(386)	(387)	(388)	(389)	(390)

**Notes:**

1. Salary includes wages, annuity, pension, gratuity (other than exempted under section 10(10)), fees, commission, bonus, repayment of amount deposited under the Additional Emoluments (Compulsory Deposit) Act, 1974 (37 of 1974), perquisites, profits in lieu of or in addition to any salary or wages including payments made at or in connection with termination of employment, advance of salary, any payment received in respect of any period of leave not availed (other than exempted under section 10 (10AA)), any annual accretion to the balance of the account in a recognised provident fund chargeable to tax in accordance with rule 6 of Part A of the Fourth Schedule of the Income-tax Act, 1961, any sums deemed to be income received by the employee in accordance with sub-rule (4) of rule 11 of Part A of the Fourth Schedule of the Income-tax Act, 1961, any contribution made by the Central Government to the account of the employee under a pension scheme referred to in section 80CCD or any other sums chargeable to income-tax under the head 'Salaries'.
2. Where an employer deducts from the emoluments paid to an employee or pays on his behalf any contributions of that employee to any approved superannuation fund, all such deductions or payments should be included in the statement.
3. Permanent Account Number of landlord shall be mandatorily furnished where the aggregate rent paid during the previous year exceeds one lakh rupees.
4. Permanent Account Number of lender shall be mandatorily furnished where the housing loan, on which interest is paid, is taken from a person other than a Financial Institution or the Employer.

## Annexure III

Details of pension and interest income paid or credited during the financial year.....and net tax payable (under section 194P)

Sl. No.	Permanent Account Number/ Aadhaar of the Specified Senior Citizen	Name of the Specified Senior Citizen	Deductee type (senior citizen/ super senior citizen)	Whether opting for taxation u/s 115BAC [Yes/No]	Gross Pension as per provisions contained in clause (ii) section 17(1).	Deduction under section 16			Income under the head 'Salaries'	Interest Income under the other sources paid by the specified bank	Gross Total Income
						Standard deduction u/s 16(ia)	Tax on employment (16(iii))	Total			
(391)	(392)	(393)	(394)	(395)	(396)	(397)	(398)	(399) = (397) + (398)	(400) = (396) - (398)	(401)	(402) = (400) + (401)

Deduction in respect of life insurance premia, contributions to provident fund etc. u/s 80C		Deduction in respect of contribution to certain pension funds u/s 80CCC		Deduction in respect of contribution by taxpayer to pension scheme u/s 80CCD(1)		Total Deduction u/s 80C, 80CCC and 80CCD(1) [does not exceed Rs. 1,50,000]	Deductions in respect of amount paid/deposited to notified pension scheme u/s 80CCD (1B)		Deduction in respect of health insurance premia u/s 80D		Deduction in respect of loan taken for higher education u/s 80E		Deduction in respect of donations to certain funds, charitable institutions, etc. u/s 80G			Deduction in respect of interest on deposits in savings account u/s 80TTB		
Gross amount	Deductible amount	Gross amount	Deductible amount	Gross amount	Deductible amount		Gross amount	Deductible amount	Gross amount	Deductible amount	Gross amount	Deductible amount	Gross amount	Qualifying amount	Deductible amount	Gross amount	Qualifying amount	Deductible amount
(403)	(404)	(405)	(406)	(407)	(408)	(409)	(410)	(411)	(412)	(413)	(414)	(415)	(416)	(417)	(418)	(419)	(420)	(421)
Amount deductible under any other provision of Chapter VI-A						Aggregate of deductible amount under Chapter VI-A		Total Taxable income	Tax on total income	Rebate under section 87A, if applicable	Surcharge, wherever applicable	Health and Education cess	Tax payable	Relief under section 89	Net tax payable			
Section code (see note 1)	Gross amount	Qualifying amount	Deductible amount															
(422)	(423)	(424)	(425)			(426) = (409)	(427) =	(428)	(429)	(430)	(431)	(432) = (428)	(433)	(434)				







										PIN														
Mobile No.					Email ID																			
Whether more than one Landlord/Lessor/Payee (Yes/No)																								
Complete Address of Property Rented																								
										PIN														
Period of Tenancy***					Total Value of Rent Paid (Amount inRs.)					Value of Rent Paid in Last Month (Amount inRs.)														
Whether TDS is deducted at Higher rate as per section 206AB (Yes/No)																								
Amount Paid/Credited (in Rs.)					Date of payment/credit**					Rate at which deducted (see note 1)					Amount of tax deducted atsource					Date of Deduction**				
Date of Deposit**					Mode of payment					Simultaneous e-tax payment														
										e-tax payment on subsequent date														

Details of Payment of Tax Deducted at Source (Amount in Rs.)																											
TDS (Income Tax) (Credit of tax to the deductee shall be given for this amount)																											
Interest																											
Fee																											
Total payment																											
Total Payment in words (in Rs.)																											
Crores				Lakhs				Thousands				Hundreds				Tens				Units							

\*To be updated automatically

\*\*In dd/mm/yyyy format.

\*\*\*Against Period of tenancy, the number of months the property is rented for the financial year may be mentioned.

Notes

1. Tax to be deducted at higher rates in case provisions of section 206AB is applicable.”;

vi) for Form No. 26QD, the following Form shall be substituted, namely:–

**“Form No.26QD**  
**[See section 194M, rule 30(2C), rule 30(6C) and rule 31A (4C)]**  
**Challan-cum-statement of deduction of tax under section 194M**

Financial Year		Major Head Code* Minor Head Code*		
Permanent Account Number (PAN)				
Or Aadhaar No. of Deductor				
Full Name of Deductor*				
Complete Address of Deductor				
		PIN		
Mobile No.		Email ID		
Permanent Account Number (PAN)				
Or Aadhaar Number of Deductee				
Category of PAN*		Status of PAN*		
Full Name of Deductee				
Complete Address of Deductee				
		PIN		
Mobile No.		Email ID		
Nature of payment (work in pursuance of a contract/commission/brokerage or fees for professional services)				
Date of Contract/Agreement**		Aggregate of payments/credit during the period from 1 <sup>st</sup> April to the end of the month in which the payment has been made/credited.		

Is it a case of non-deduction/Lower deduction on account of certificate under section 197? (Please Tick Yes/No)	<input type="checkbox"/>  <input type="checkbox"/>	Yes  No	Number of the certificate under section 197 issued by the Assessing Officer for non-deduction or lower deduction.	
Whether TDS is deducted at Higher rate as per section 206AB (Yes/No)				
Amount Paid/Credited (in Rs.)	Date of payment/credit**	Rate at which Deducted (see note 1)	Amount of tax deducted at source	Date of Deduction**
Date of Deposit**		Mode of payment	Simultaneous e-tax payment	
				e-tax payment on subsequent date
Details of Payment of Tax Deducted at Source (Amount in Rs.) TDS (Income Tax)(Credit of tax to the deductee shall be given for this amount) Interest Fee Total payment Total payment in Words (in Rs.)				
Crores	Lakhs	Thousands	Hundereds	Tens
				Units

\* To be updated automatically

\* \*\* In dd/mm/yyyy format.

#### Notes

1. Tax to be deducted at higher rates in case provisions of section 206AB is applicable.”.

[Notification No. 99 /2021/F. No. 370142/11/2021-TPL]  
ANKIT JAIN, Under Secy. (Tax Policy and Legislation Division)

**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 last amended *vide* notification number G.S.R. 604 (E) dated 31.08.2021

स्पष्टीकरण— इस नियम के प्रयोजनों के लिए, “पदाभिहित पोर्टल” का वही अर्थ होगा, जो धारा 144ख के नीचे स्पष्टीकरण के खंड (i) में उसका है।

[अधिसूचना सं. 101/2021/फा. सं. 370142/35/2021-टीपीएल (भाग 1)]

शेफाली सिंह, अवर सचिव, कर नीति और विधान

टिप्पण : मूल नियम, अधिसूचना सं. का.आ. 969(अ), तारीख 26 मार्च, 1962 द्वारा प्रकाशित किए गए थे और अधिसूचना संख्या सा.का.नि. 612(अ), तारीख 02 सितंबर, 2021 द्वारा अंतिम बार संशोधित किए गए थे।

## MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

### NOTIFICATION

New Delhi, the 6th September, 2021

**G.S.R. 616(E).**—In exercise of the powers conferred by sub-clause (b) of clause (i) of sub-section (7) of section 144B 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 Income-tax Rules, 1962, namely:-

**1. Short title and commencement.**— (1) These rules may be called the Income-tax (26<sup>th</sup> Amendment) Rules, 2021.

(2) They shall come into force from the date of their publication in the Official Gazette.

**2.** In the Income-tax Rules, 1962, after rule 14B, the following rule shall be inserted, namely:—

**‘14C. Prescribed manner of authentication of an electronic record under electronic verification code under sub-clause (b) of clause (i) of sub-section (7) of section 144B.**- For the purposes of sub-clause (b) of clause (i) of sub-section (7) of section 144B, where an assessee or any other person submits an electronic record by logging into his registered account in designated portal of the Income-tax Department, it shall be deemed that the electronic record has been authenticated under electronic verification code.

**Explanation.**- For the purposes of this rule, “designated portal” shall have the same meaning as assigned to it in clause (i) of the *Explanation* below to section 144B’.

[Notification No. 101 /2021/F.No. 370142/35/2021-TPL (Part-I)]

SHEFALI SINGH, Under Secy., Tax Policy and Legislation

**Note :** The principal rules were published *vide* notification S.O. 969(E), dated the 26<sup>th</sup> March, 1962 and last amended *vide* notification GSR 612(E), dated the 02<sup>nd</sup> September, 2021.

**MINISTRY OF FINANCE**  
**(Department of Revenue)**  
(CENTRAL BOARD OF DIRECT TAXES)

**NOTIFICATION**

New Delhi, the 6th September, 2021

**G.S.R. 616(E).**—In exercise of the powers conferred by sub-clause (b) of clause (i) of sub-section (7) of section 144B 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 Income-tax Rules, 1962, namely:-

**1. Short title and commencement.**— (1) These rules may be called the Income-tax (26<sup>th</sup> Amendment) Rules, 2021.

(2) They shall come into force from the date of their publication in the Official Gazette.

**2.** In the Income-tax Rules, 1962, after rule 14B, the following rule shall be inserted, namely:—

‘14C. **Prescribed manner of authentication of an electronic record under electronic verification code under sub-clause (b) of clause (i) of sub-section (7) of section 144B.**- For the purposes of sub-clause (b) of clause (i) of sub-section (7) of section 144B, where an assessee or any other person submits an electronic record by logging into his registered account in designated portal of the Income-tax Department, it shall be deemed that the electronic record has been authenticated under electronic verification code.

**Explanation.-** For the purposes of this rule, “designated portal” shall have the same meaning as assigned to it in clause (i) of the *Explanation* below to section 144B’.

[Notification No. 101 /2021/F.No. 370142/35/2021-TPL (Part-I)]

SHEFALI SINGH, Under Secy., Tax Policy and Legislation

**Note :** The principal rules were published *vide* notification S.O. 969(E), dated the 26<sup>th</sup> March, 1962 and last amended *vide* notification GSR 612(E), dated the 02<sup>nd</sup> September, 2021.

**स्पष्टीकरण**—इस खंड के प्रयोजन के लिए, 'सामरिक अपविनिधान' का वही अर्थ होगा, जो धारा 72क की उप-धारा (1) के खंड (घ) के स्पष्टीकरण के खंड (iii) में है।”।

[अधिसूचना सं. 105/2021/फा. सं. 370149/158/2021-टीपीएल]

अंकित जैन, अवर सचिव (कर नीति और विधायन)

**टिप्पण :** मूल नियम भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (i) में का.आ. सं 969(अ), तारीख 26 मार्च, 1962 द्वारा प्रकाशित हुए थे और आय-कर (27वाँ संशोधन) नियम, 2021, अधिसूचना संख्यांक सा.का.नि. 616(अ), तारीख 6 सितंबर, 2021 द्वारा अंतिम रूप से संशोधित किए गए।

## MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

### NOTIFICATION

New Delhi, the 10th September, 2021

### INCOME-TAX

**G.S.R. 623(E).**—In exercise of the powers conferred by clause (XI) of the proviso to clause (x) of sub-section (2) of section 56 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 (28<sup>th</sup> Amendment) Rules, 2021.

(2) They shall come into force from the 1<sup>st</sup> day of April, 2022 and shall be applicable for the assessment year 2022-23 and subsequent assessment years.

**2.** In the Income-tax Rules, 1962, in rule 11UAC, after clause (3), the following clause shall be inserted, namely:—

“(4) any movable property, being equity shares, of the public sector company, received by a person from the Central Government or any State Government under strategic disinvestment.

**Explanation**—For the purpose of this clause, ‘strategic disinvestment’ shall have the same meaning as assigned to it in clause (iii) of *Explanation* to clause (d) of sub-section (1) of section 72A.”.

[Notification No. 105/2021/F. No. 370149/158/2021-TPL]

ANKIT JAIN, Under Secy. (Tax Policy and Legislation)

**Note :** The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii) *vide* number S.O. 969(E), dated the 26<sup>th</sup> March, 1962 and last amended by the Income-tax (27<sup>th</sup> Amendment) Rules, 2021, *vide* notification number G.S.R. 616(E) dated 6<sup>th</sup> September, 2021.

**MINISTRY OF FINANCE**  
**(Department of Revenue)**  
(CENTRAL BOARD OF DIRECT TAXES)

**NOTIFICATION**

New Delhi, the 13th September, 2021

**G.S.R. 627(E).**—In exercise of the powers conferred by second proviso to clause (i) sub-section (1) of section 142 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 Income-tax Rules, 1962, namely:-

1. **Short title and commencement.**- (1) These rules may be called the Income-tax (29<sup>th</sup> Amendment) Rules, 2021.

(2) They shall come into force from the date of its publication in the Official Gazette.

2. In the Income-tax Rules, 1962, after rule 12E, the following rule shall be inserted, namely:-

**“12F. Prescribed income- tax authority under second proviso to clause (i) of sub-section (1) of section 142.-** The prescribed income-tax authority under second proviso to clause (i) of sub-section (1) of section 142 shall be an income-tax authority not below the rank of Income-tax Officer who has been authorised by the Central Board of Direct Taxes to act as such authority for the purposes of that clause.”

[Notification No. 109/2021/F. No. 370142/27/2021-TPL (Part I)]

SHEFALI SINGH, 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 GSR 623(E), dated the 10th September, 2021.

**टिप्पण :** मूल नियम, भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (ii) में अधिसूचना सं. का.आ. 969(अ), तारीख 26 मार्च, 1962 द्वारा प्रकाशित किए गए थे और उनमें अंतिम बार अधिसूचना संख्या सा.का.नि. 627(अ), तारीख 13 सितंबर, 2021, द्वारा संशोधन किया गया था।

**MINISTRY OF FINANCE**  
**(Department of Revenue)**  
(CENTRAL BOARD OF DIRECT TAXES)

**NOTIFICATION**

New Delhi, the 24th September, 2021

**INCOME-TAX**

**G.S.R. 661(E).**—In exercise of the powers conferred by sub-section (2) of section 92CB 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 (30<sup>th</sup> Amendment) Rules, 2021.
- (2) They shall be deemed to have come into force from the 1<sup>st</sup> day of April, 2021.
2. In the Income-tax Rules, 1962, in rule 10TD, in sub-rule (3B), for the words and figures “assessment year 2020-21”, the words and figures “assessment years 2020-21 and 2021-22” shall be substituted.

[Notification No. 117/2021/F. No. 370142/44/2021-TPL]

NEHA SAHAY, Under Secy. (Tax Policy and Legislation)

**Explanatory Memorandum :** It is hereby certified that no person is being adversely affected by giving retrospective effect to these rules.

**Note :** The principal rules were published in the Gazette of India, Extraordinary, Part-II, section-3, sub-section (ii) *vide* number S.O. 969 (E) dated the 26<sup>th</sup> March, 1962 and were last amended *vide* notification number GSR 627 (E) dated the 13<sup>th</sup> September, 2021.

**MINISTRY OF FINANCE****(Department Of Revenue)**

(CENTRAL BOARD OF DIRECT TAXES)

**NOTIFICATION**

New Delhi, the 1st October, 2021

**INCOME-TAX**

**G.S.R. 713(E).**—In exercise of the powers conferred by clause (i), (ii), (iii) and (iv) of the *Explanation* to fifth and sixth proviso to *Explanation 5* to clause (i) of sub-section (1) of section 9 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 (31<sup>st</sup> Amendment) Rules, 2021.

(2) They shall come into force from the date of their publication in the Official Gazette.

2. In the Income-tax Rules, 1962 (hereinafter referred to as principal rules), in Part II, after the rule 11UD, the following sub-part and rules shall be inserted, namely:—

‘J – Indirect transfer prior to 28<sup>th</sup> May, 2012 of assets situate in India

**11UE. Specified conditions under *Explanation to fifth and sixth proviso to Explanation 5 to clause (i) of sub-section (1) of section 9.***— (1) For the purposes of clauses (i), (ii) and (iii) of the *Explanation to fifth and sixth proviso to Explanation 5 to clause (i) of sub-section (1) of section 9*, the declarant shall furnish an undertaking in Form No. 1 and shall append the undertakings from all the interested parties in Part M of the Annexure to the undertaking in Form No. 1 and furnish all the attachments required to be furnished under any clause or Part thereof.

(2) The conditions for the purposes of clause (iv) of the *Explanation to fifth and sixth proviso to Explanation 5 to clause (i) of sub-section (1) of section 9* shall be the following, namely: -

- (a) the declarant and all the interested parties shall irrevocably withdraw, terminate or discontinue all the appeals or applications or petitions or proceedings, against the relevant order or orders and furnish evidence thereof and a declaration in the undertaking in Form No. 1 to the effect that it shall not, under any circumstances, reopen or file any such appeal, application, petition or proceeding in future against the relevant order or orders;
- (b) the declarant and all the interested parties shall irrevocably withdraw, terminate or discontinue all the proceedings for arbitration, conciliation or mediation, or notices thereof against the relevant order or orders and furnish evidence thereof and a declaration in the undertaking in Form No. 1 to the effect that it shall not, under any circumstances, reopen or file any such proceeding or initiate any such arbitration, conciliation or mediation in future against the relevant order or orders;
- (c) the declarant and all the interested parties shall irrevocably withdraw, terminate or discontinue all the proceedings to enforce or pursue attachments in respect of any award, order or judgement or any other relief against the Republic of India or Indian affiliates with respect to the relevant order or orders and furnish evidence thereof and a declaration in the undertaking in Form No. 1 to the effect that it shall not, under any circumstances, reopen or file any such proceeding in future against the Republic of India or Indian affiliates with respect to the relevant order or orders;
- (d) the declarant and all the interested parties shall irrevocably terminate, release, discharge, and forever irrevocably waive all rights, whether direct or indirect, and any claims, demands, liens, actions, suits, causes of action, obligations, controversies, debts, costs, attorneys’ fees, court’s fees expenses, damages, judgments, orders, declaratory relief, and liabilities of whatever kind or nature at law, in equity, or otherwise, whether now known or unknown previously (or in future discovered), suspected or unsuspected, and whether or not concealed or hidden, which have existed or may have existed, or do exist or which hereafter can, shall or may exist in relation to any award, order, judgment, or any other relief against the Republic of India or Indian affiliates in connection with the relevant order or orders and furnish evidence thereof and a declaration in the undertaking in Form No.1 to the effect that it shall

not, under any circumstances, reopen or file any such proceeding or initiate any such arbitration, conciliation or mediation in future against the relevant order or orders;

(e) the declarant and all the interested parties shall irrevocably waive any right to seek or pursue any claim for costs in respect of any proceeding referred to in clauses (a), (b), (c) or (d), including but not limited to any proceeding initiated by the Republic of India to set aside the award, order or judgement, or any other relief, referred to in clauses(a), (b), (c) or (d), issued in favour of the declarant or any of the interested parties;

(f) the declarant and all the interested parties shall terminate, release, discharge, and forever irrevocably waive any right, whether direct or indirect, any remedies, claims, demands, liens, actions, suits, causes of action, obligations, controversies, debts, costs, attorneys' fees, court's fees, expenses, damages, judgments, orders, compensation, and liabilities of whatever kind or nature at law, in equity, or otherwise, whether now known or unknown, suspected or unsuspected, and whether or not concealed or hidden, which have existed or may have existed, or do exist or which hereafter can, shall or may exist, based on pursuit of any remedy or any and all claims, demands, damages, judgments, awards, costs, expenses, compensation or liabilities of any kind (whether asserted or unasserted), in relation to any facts, events, or omissions occurring at any time in relation to taxation of income referred to in the fifth and sixth proviso to *Explanation 5* to clause (i) of sub-section (1) of section 9 or relevant order or orders, or any related award, judgment or court order, which may otherwise be available to the declarant or any of its interested parties;

(g) the declarant and all the interested parties shall indemnify, defend and hold harmless the Republic of India and Indian affiliates from and against any and all costs, expenses (including attorneys' fees and court's fees), interest, damages, and liabilities of any nature arising out of or in any way relating to the assertion or, bringing, filing or maintaining of any claim, at any time after the date of furnishing the undertaking in Form No. 1 by the declarant, by any person and the declarant and all the interested parties shall furnish an indemnity bond to this effect, such that the declarant and the interested parties fully assume the risk of any omission or mistake with respect to identification and procurement of authorisations and undertakings from any related parties or interested parties as provided in the undertaking, and secures the Republic of India and Indian affiliates from any claim related to any relevant order or orders, or in relation to any award, order, judgment, or any other relief against the Republic of India and Indian affiliates in connection with any relevant order or orders;

(h) the declarant and all the interested parties shall refrain from facilitating, procuring, encouraging or otherwise assisting any person (including but not limited to any related party or interested party) from bringing any proceeding or claims of any kind related to any relevant order or orders, or in relation to any award, order, judgment, or any other relief against the Republic of India or Indian affiliates in connection with any relevant order or orders; and

(i) the declarant and all the interested parties shall notify by a public notice or press release that, by signing the undertaking in Form No. 1 or Part M of the Annexure to the undertaking in Form No. 1, as the case may be, any claims arising out of or relating to the relevant orders or any related award, judgment or court order, no longer subsist, and that such person or entity issuing the public notice has signed the undertaking, and that such undertaking includes an indemnity against any claims brought against the Republic of India or any India affiliate contrary to the undertaking, and that the declarant and all the interested parties shall furnish a copy of such public notice to the Republic of India .

(3) The execution, delivery and performance of the undertaking in Form No. 1 submitted by the declarant, undertakings from all the interested parties in Part M of the Annexure to the undertaking in Form No. 1 and indemnity bond by the declarant and interested parties in Part N of the Annexure to the undertaking in Form No. 1 shall be duly authorised by all necessary corporate action, including but not limited to any board resolution or similar authorisation under applicable law and a copy of such board resolution and legal authorisation shall be furnished by the declarant.

**11UF. Manner of furnishing undertaking under rule 11UE.** – (1) The undertaking in Form No. 1 under sub-rule (1) of rule 11UE shall be submitted by the declarant to the jurisdictional Principal Commissioner or Commissioner within forty- five days from the date of commencement of the Income-tax (31<sup>st</sup> Amendment) Rules, 2021.

(2) After the undertaking in Form No. 1 under sub-rule (1) of rule 11UE is furnished by the declarant, the jurisdictional Principal Commissioner or Commissioner shall, within a period of fifteen days from the date of receipt of the said undertaking, -

- (a) grant a certificate in Form No. 2 accepting such undertaking; or
- (b) pass an order rejecting such undertaking, where the undertaking in Form No. 1 is incorrect or incomplete or any part thereof or any of the attachments or evidences or the indemnity bonds provided therein or any of the authorisations, as referred to in sub-rule (3) of rule 11UE is incorrect or incomplete or not furnished, after giving an opportunity of being heard to the declarant.

(3) After the grant of certificate in Form No. 2, the conditions under sub-rule (2) of rule 11UE shall be fulfilled by the declarant and interested parties and an intimation to this effect shall be filed by the declarant in Form No. 3 within sixty days of the date of receipt of certificate in Form No. 2 under sub-rule (2) with the jurisdictional Principal Commissioner or Commissioner.

(4) The jurisdictional Principal Commissioner or Commissioner may, on an application made by the declarant, extend the period of sixty days under sub-rule (3) by a further period not exceeding sixty days.

(5) Where the intimation in Form No. 3 is filed after the period of sixty days under sub-rule (3) or further period extended under sub-rule (4), as the case may be, then, notwithstanding anything contained in any other provision of rule 11UE and this rule, such intimation in Form No. 3 shall be treated as invalid and the provisions of this rule shall apply as if such person had never furnished the intimation in Form No. 3.

(6) No intimation in Form No.3 under sub-rule (3) shall be required to be furnished by the declarant if the following conditions are satisfied, namely:-

- (a) the declarant or any of the interested parties has not filed, with respect to all the relevant order or orders, any -
  - (i) appeal or application or petition or proceeding;
  - (ii) arbitration, conciliation or mediation and no notices have been given thereof; or
  - (iii) proceeding to enforce or pursue attachments in respect of any award, order or judgement or any other relief against the Republic of India or Indian affiliates; and
- (b) where, with respect to the relevant order or orders, any-
  - (i) appeals or applications or petitions or proceeding;
  - (ii) arbitration, conciliation or mediation; or
  - (iii) proceeding to enforce or pursue attachments in respect of any award, order or judgement or any other relief against the Republic of India or Indian affiliates,

has been filed or notice thereof has been given by the declarant or any interested parties, the declarant and all such interested parties have irrevocably withdrawn all such appeals, applications, petitions, proceeding, arbitration, conciliation and mediation and no further appeal or application or petition or proceeding or arbitration or conciliation or mediation has been filed by the declarant or any such interested party against the Republic of India or any of the Indian Affiliates before the withdrawal of such arbitration, conciliation or mediation and evidence thereof has been furnished at the time of furnishing the undertaking in Form No. 1 referred to in sub-rule (1) of rule 11UE; and

- (c) where with respect to the relevant order or orders, any,-
  - (i) appeals or applications or petitions or proceeding;
  - (ii) the arbitration, conciliation or mediation;

- (iii) the proceeding to enforce or pursue attachments in respect of any award, order or judgement or any other relief against the Republic of India or Indian affiliates;

had been filed by the declarant or any of the interested parties and have been disposed of, no further appeal or application or petition or proceeding or arbitration or conciliation or mediation has been filed by the declarant or any such interested party against the Republic of India or any of the Indian Affiliates on or before the disposal of such arbitration, conciliation or mediation and evidence thereof has been furnished at the time of furnishing the undertaking in Form No. 1 referred to in sub-rule (1) of rule 11UE.

(7) After the receipt of intimation in Form No. 3 under sub-rule (3) or grant of certificate in Form No. 2 under sub-rule (2) in cases covered under sub-rule (6), the jurisdictional Principal Commissioner or Commissioner shall pass an order granting relief in Form No. 4 or decline to grant relief in accordance with the procedure specified in sub-rule (8).

(8) The jurisdictional Principal Commissioner or Commissioner may, after giving an opportunity of being heard to the declarant, decline to grant relief under sub-rule (7) where,-

- (a) the declarant has not fulfilled any of the conditions stipulated under sub-rule (2) of rule 11UE;
- (b) the intimation in Form No. 3 or any part thereof is incorrect or incomplete;
- (c) the intimation in Form No. 3 has not been filed in a case other than that covered under sub-rule (6);
- (d) any of the attachments provided in Form No. 3 is incorrect or incomplete or has not been furnished;
- (e) any of the evidences required to be furnished along with Form No. 3 is incorrect or incomplete or has not been furnished; or
- (f) the intimation in Form No. 3 submitted by the declarant is not duly authorised by all necessary corporate action, including but not limited to any board resolution or similar authorisation under applicable law or a copy of such board resolution or legal authorisation is incorrect or incomplete or not furnished by the declarant.

(9) The order granting the relief under sub-rule (7) or declining to grant relief under sub-rule (8) shall be passed,-

- (a) within a period of thirty days from the date of receipt of Form No. 3 by the Principal Commissioner or Commissioner, in cases where intimation in Form 3 has been furnished to the Principal Commissioner or Commissioner under sub-rule (3),
- (b) within thirty days of the issue of Form No. 2, in cases covered under sub-rule (6).

(10) No order rejecting the undertaking in Form No. 1 under clause (b) of sub-rule (2) or declining relief under clause sub-rule (8), shall be passed by the Principal Commissioner or Commissioner without the approval of the Chief Commissioner.

(11) For the purpose of rejecting the undertaking under clause (b) of sub-rule (2) or declining to grant relief under sub-rule (8), the Principal Commissioner or Commissioner shall intimate the reasons thereof to the declarant and give him an opportunity of submitting a renewed undertaking in Form No. 1 or renewed intimation in Form No. 3, as the case may be, within a further period not exceeding thirty days.

(12) Where the renewed undertaking or renewed intimation is not filed within such further period under sub-rule (11), then, notwithstanding anything contained in any other provision of the rule 11UE and this rule, such undertaking or intimation shall be treated as invalid and the provisions of this rule shall apply as if such person had never furnished the undertaking in Form No. 1 or intimation in Form No. 3, as the case may be.

(13) The extended period allowed under sub-rule (11) for submitting a renewed undertaking in Form No. 1 or a renewed intimation in Form No. 3 shall be excluded from,-

- (a) the period of fifteen days under sub-rule (2) for granting a certificate in Form No. 2 or passing an order rejecting such undertaking, as the case may be, by the jurisdictional Principal Commissioner or Commissioner; or
- (b) thirty days under clause (a) and (b) of sub-rule (9) for passing an order granting relief under sub-rule (7) or declining relief under sub-rule (8), as the case may be, by the jurisdictional Principal Commissioner or Commissioner.

(14) For the purposes of computing the period of limitation under sub-rules (2) or (9), where immediately after the exclusion of the period or extended period allowed to the declarant, the period of limitation available to the Principal Commissioner or Commissioner, for granting certificate or passing or issuing an order under sub-rules (2) or (9), is less than fifteen days, such remaining period shall be extended to fifteen days and the period of limitation under said sub-rules shall be deemed to be extended accordingly.

(15) The undertaking in Form No. 1 shall be deemed to have never been filed if the Principal Commissioner or Commissioner has passed an order rejecting the undertaking in Form No. 1 under clause (b) of sub-rule (2) or declined to grant relief to the declarant under sub-rule (8).

(16) The directions of the jurisdictional Principal Commissioner or Commissioner, in Form No. 4, shall be binding on the assessing officer who shall, -

- (a) give effect to such directions and pass an order and issue the refund, if any, and revoke attachments, if any, within a period of fifteen days from the date of the receipt of such directions; and
- (b) file an application to withdraw any appeal or application or petition or proceeding filed by any Income-tax Authority or intimate the concerned person, where appeals or applications or petitions or proceeding has been filed by any other person representing the Republic of India, with respect to the specified orders covered under Form No. 4, within sixty days from the date of receipt of such directions.

(17) Any dispute with respect to the undertaking or part of the undertaking or indemnity bond specified Forms prescribed under these rules or in respect of any direction or order issued thereunder shall be governed by the relevant Indian laws and be decided in accordance with the procedures specified under the Act, under the exclusive jurisdiction of the relevant income-tax authorities, tribunals or courts in India, as the case may be, which are empowered to decide disputes under the Act.

(18) The Form Nos. 1, 2, 3 and 4 of Appendix IV shall be the Forms for the purposes of this rule and rule 11UE.

**Explanation:** - For the purposes of this rule and rule 11UE, unless the context otherwise requires,-

- (a) “declarant” means the person in whose case a specified order has been passed or made, as the case may be;
- (b) “Indian affiliate” means any of departments, agencies, instrumentalities, public sector companies, and other entities of the Republic of India, owned or controlled, directly or indirectly, allegedly or in fact, by any thereof, as well as any officials, officers, directors, employees, attorneys, representatives, those providing financing, and agents of any of these persons, whether in India or in any other country or territory outside India;
- (c) “interested party” means the following, namely:-
- (i) all the companies or entities in the entire chain of holding of the declarant till the ultimate holding company or entity;
  - (ii) any person to whom the declarant has transferred any of its claims under any award, judgment, or court order pertaining to the relevant orders or under the relevant orders or granted any rights;
  - (iii) any person other than the person mentioned in sub-clauses (i) and (ii), in whose favour any interest has been created or assigned by the declarant or under any law or rules made thereunder with respect to any of the relevant order; and

- (iv) any person who has initiated any proceedings with respect to any of the relevant orders;
- (d) “related party” means affiliates, predecessors, successors, all the companies or entities in the entire chain of holding till the ultimate holding company or entity, subsidiaries (whether direct or indirect), assignees, agents, shareholders (present and future), owners, directors, officers, those providing financing, and employees of the declarant;
- (e) “relevant order” means any specified order passed or made in respect of income accruing or arising through or from the transfer of an asset or a capital asset situate in India in consequence of the transfer of a share or interest in a company or entity registered or incorporated outside India made before the 28<sup>th</sup> day of May, 2012, particulars whereof are provided in Part A of the Annexure to the undertaking in Form No. 1;
- (f) “specified order” means,
- (i) an assessment or reassessment order under section 143, section 144, section 147 or section 153A or section 153C; or
  - (ii) an order passed for enhancing the assessment or reducing a refund already made or otherwise increasing the liability of the assessee under section 154; or
  - (iii) an order passed deeming a person to be an assessee in default under sub-section (1) of section 201; or
  - (iv) an order passed imposing a penalty under Chapter XXI or under section 221;
- (g) "ultimate holding company or entity" means a company or an entity that has ultimate control of the declarant directly or indirectly and such company or entity is not itself controlled by, or is subsidiary of, any other company or entity.’

3. In the principal rules, after Appendix III, the following shall be inserted, namely: -

**‘Appendix IV**  
**FORM No. 1**  
**[See rule 11UE (1)]**

**Undertaking under sub-rule (1) of rule 11UE of the Income-tax Rules, 1962**

To,

Principal Commissioner/Commissioner

.....

Sir/Madam,

I.....(name in block letters) son/ daughter of  
..... designation .....and nationality .....and related passport  
number..... (hereinafter referred to as “signatory”) having Permanent  
Account Number/Aadhaar Number (see Note 1)..... on behalf of  
..... (name of the declarant) having Permanent Account Number / Aadhaar  
number / Tax Deduction Account Number (see Note 2) .....and being  
duly authorised and competent to represent the declarant in this regard pursuant to Board  
Resolution and legal authorisation (see Note 3), as the case may be ,hereby declare as follows:

- (a) That specified orders have been passed or made in respect of income accruing or arising through or from the transfer of an asset or a capital asset situate in India in consequence of the transfer of a share or interest in a company or entity registered or incorporated outside India made before the 28<sup>th</sup> day of May, 2012 and particulars of such specified orders are provided in Part A of the Annexure.
- (b) The declarant has (strike off the options that are not applicable),
  - (i) not filed any appeal or application or petition or proceeding before any Income-tax authority or Authority for Advance Rulings constituted under section 245-O of the Act or the Board for Advance Rulings constituted under section 245-OB or

Income-tax Settlement Commission constituted under section 245B or the Interim Board for Settlement constituted under section 245AA or any tribunal or court against the relevant orders, and hereby undertakes that it shall not file any appeal, application, petition or proceeding in future against the relevant order or orders. Particulars of such relevant order or orders are provided in Part B of the Annexure;

- (ii) filed one or more appeals or applications or petitions or proceeding before any Income-tax authority or Authority for Advance Rulings constituted under section 245-O of the Act or the Board for Advance Rulings under section 245-OB or Income-tax Settlement Commission constituted under section 245B or the Interim Board for Settlement constituted under section 245AA or any tribunal or court against the relevant orders and has irrevocably withdrawn, on a with prejudice basis, all such appeals or applications or petitions or proceeding and evidence thereof is furnished herewith and hereby undertakes that it shall not file any appeal, application, petition or proceeding in future against the relevant order or orders. Particulars of such appeals or applications or petitions or proceeding filed and irrevocably withdrawn with prejudice by the declarant, are provided in Part C of the Annexure;
- (iii) filed one or more appeals or applications or petitions or proceeding before any Income-tax authority or Authority for Advance Rulings constituted under section 245-O of the Act or the Board for Advance Rulings under section 245-OB or Income-tax Settlement Commission constituted under section 245B or the Interim Board for Settlement constituted under section 245AA or any tribunal or court against the relevant order or orders and all the appeals or applications or petitions or proceeding filed by the declarant have been disposed of and no further appeal or application or petition or proceeding has been filed by the declarant and evidence thereof is furnished herewith and hereby undertake that it shall not file any appeal, application, petition or proceeding in future against the relevant order or orders. Particulars of such appeals or applications or petitions or proceeding filed and disposed of, are provided in Part C of the Annexure;
- (iv) filed appeals or applications or petitions or proceeding before any Income-tax authority or Authority for Advance Rulings constituted under section 245-O of the Act or the Board for Advance Rulings under section 245-OB or Income-tax Settlement Commission constituted under section 245B or the Interim Board for Settlement constituted under section 245AA or any tribunal or court against the relevant orders and one or more of such appeals or applications or petitions or proceeding are pending as on the date of this undertaking and hereby undertakes to irrevocably withdraw, terminate and discontinue any and all such appeals or applications or petitions or proceeding that are pending as on the date of signing this undertaking, on a with prejudice basis, in accordance with clause (e) below. The declarant further undertakes that it shall not file any such appeal, application, petition or proceeding in future against the relevant order or orders. Particulars of such pending appeals or applications or petitions or proceeding filed by the declarant and their status as on the date of this undertaking, are provided in Part D of the Annexure;
- (c) The declarant has (strike off the options that are not applicable),
- (i) not initiated any proceeding for arbitration, conciliation or mediation, and no notice has been given thereof under any law for the time being in force or under any agreement entered into by India with any other country or territory outside India, whether for protection of investment or otherwise against the relevant orders, and hereby undertakes that it shall not initiate any such arbitration, conciliation or mediation in future. Particulars of such relevant order or orders are provided in Part B of the Annexure;
- (ii) initiated proceeding for arbitration, conciliation or mediation, or notices thereof has been given, under any law for the time being in force or under any agreement

entered into by India with any other country or territory outside India, whether for protection of investment or otherwise against the relevant order or orders and has irrevocably, on a with prejudice basis, withdrawn any such proceeding for arbitration, conciliation or mediation, and notices given thereof and evidence thereof is furnished herewith. The declarant hereby undertakes that it shall not reopen in future any such proceeding or initiate or file any such arbitration, conciliation or mediation in future arising out of or in connection with the relevant order or orders. Particulars of such proceeding for arbitration, conciliation or mediation and notices given thereof, initiated and irrevocably withdrawn with prejudice by the declarant, are provided in Part E of the Annexure;

- (iii) initiated proceeding for arbitration, conciliation or mediation, or notices thereof has been given, under any law for the time being in force or under any agreement entered into by India with any other country or territory outside India, whether for protection of investment or otherwise against the relevant order or orders and all the arbitration, conciliation or mediation filed by the declarant have been disposed of and no further proceeding has been initiated by the declarant and evidence thereof is furnished herewith. The declarant hereby undertakes that it shall not reopen in future any such proceeding or initiate or file any such arbitration, conciliation or mediation in future arising out of or in connection with the relevant order or orders. Particulars of such proceeding for arbitration, conciliation or mediation and notices given thereof, initiated and disposed of, are provided in Part E of the Annexure;
  - (iv) initiated proceeding for arbitration, conciliation or mediation, or notices thereof has been given, under any law for the time being in force or under any agreement entered into by India with any other country or territory outside India, whether for protection of investment or otherwise against the relevant order or orders and one or more of such proceeding or notices are pending on the date of undertaking and hereby undertakes to irrevocably withdraw, terminate and discontinue any and all such proceeding or notices for arbitration, conciliation or mediation that are pending as on the date of signing this undertaking, on a with prejudice basis, in accordance with clause (e) below. Particulars of such pending proceeding and notices filed by the declarant are provided in Part F of the Annexure. The declarant hereby further undertakes that it shall not initiate any such arbitration, conciliation or mediation in future arising out of or in connection with the relevant order or orders;
  - (v) received or got any awards, orders, judgements or any other reliefs issued in favour of the declarant, arising out of or in any way relating to the imposition of tax, interest and penalty based on the relevant order or orders, under any agreement entered into by India with any other country or territory outside India, whether for protection of investment or otherwise and hereby undertakes to irrevocably waive any right to seek or pursue any claim or costs or declaratory relief in relation to or arising out of such awards, orders or judgements or any other relief that may have been ordered, issued or passed against India and any Indian affiliate, whether it is in proceeding initiated by the declarant or by India and any Indian affiliate. The declarant also undertakes to irrevocably waive any right to seek or pursue any claim for costs or relief in respect of any proceeding initiated by the Republic of India to set aside such award, order or judgement or any other relief issued in favour of the declarant. The declarant hereby undertakes that it shall not initiate or file any such arbitration, conciliation or mediation in future. Particulars of such awards, orders, judgement or any other relief are provided in Part G of the Annexure;
- (d) The declarant has (strike off the options that are not applicable),
- (i) not initiated any proceeding to enforce or pursue attachments in connection with any awards, orders, judgements, any other relief that may have been ordered, issued or passed by any tribunal or court or other judicial, quasi-judicial or administrative authority in relation to the said arbitration, conciliation or mediation proceeding in

favour of the declarant as referred in clause (c) of this undertaking either against the Republic of India and any Indian affiliate, and hereby undertakes that it shall not initiate any such proceeding in future. Particulars of such award, order or judgment are provided in Part B of the Annexure;

- (ii) initiated proceeding to enforce or pursue attachments in connection with any awards, orders, judgements or any other relief that may have been ordered, issued or passed by any tribunal or court or other judicial, quasi-judicial or administrative authority in relation to the said arbitration, conciliation or mediation proceeding in favour of the declarant, as referred to in clause (c) of this undertaking against the Republic of India and any Indian affiliate. The declarant has irrevocably and with prejudice withdrawn or discontinued any such proceeding and hereby undertakes that it shall not reopen any such proceeding in future or file or initiate fresh proceeding to enforce or pursue attachments and evidence thereof is furnished herewith. Particulars of such proceeding, initiated and withdrawn or discontinued by the declarant, are provided in Part H of the Annexure;
- (iii) initiated proceeding to enforce or pursue attachments in connection with any awards, orders, judgements or any other relief that may have been ordered, issued or passed by any tribunal or court or other judicial, quasi-judicial or administrative authority in relation to the said arbitration, conciliation or mediation proceeding in favour of the declarant, as referred to in clause (c) of this undertaking against the Republic of India and any Indian affiliate. All such proceeding filed by the declarant have been disposed of and no further proceeding has been filed by the declarant and evidence is herewith furnished and hereby undertakes that it shall not reopen any such proceeding in future or file or initiate fresh proceeding to enforce or pursue attachments. Particulars of such proceeding, initiated and disposed of, are provided in Part H of the Annexure;
- (iv) initiated proceeding to enforce or pursue attachments in connection with any awards, orders, judgements, or any other relief that may have been ordered, issued or passed by any tribunal or court or other judicial, quasi-judicial or administrative authority in relation to the said arbitration, conciliation or mediation proceeding in favour of the declarant as referred to in clause (c) of this undertaking, either against the Republic of India and any Indian affiliate and one or more of such proceeding are pending on the date of undertaking and, the declarant has obtained one or more orders from any court or other authority which remain outstanding against India and any Indian Affiliate. The declarant hereby undertakes that it shall not file in future any such proceeding to enforce or pursue attachments regarding any awards, orders, judgements, or any other relief that may have been ordered, issued or passed by any tribunal or court or other judicial, quasi-judicial or administrative authority in relation to the said arbitration, conciliation or mediation proceeding in favour of the declarant as referenced in clause (c) of this undertaking or to enforce the orders from any court or other authority which remain outstanding against Republic of India and any Indian Affiliate. The declarant further undertakes to fully cooperate with the Republic of India or any Indian affiliate which is subject to such outstanding order, in order to set-aside or otherwise nullify any such outstanding order, and irrevocably and with prejudice waives any rights or remedies arising from such outstanding order. Particulars of such proceeding are provided in Part I of the Annexure. The declarant also undertakes to irrevocably withdraw, terminate and discontinue with prejudice any and all such proceeding to enforce or pursue attachments in accordance with clause (e).

(e) The declarant hereby undertakes as follows:

- (i) to irrevocably and with prejudice withdraw, discontinue, terminate and take all necessary steps to irrevocably and with prejudice close the pending proceeding referred in sub-clause (iv) of clause (b), sub-clause (iv) of clause (c), sub-clause (v) of clause (c) and sub-clause (iv) of clause (d) of this undertaking, as well as any

other pending proceeding against India or Indian affiliates relating to the relevant order or orders and not referenced in clauses (b), (c) and (d) above, and not to pursue in any way and by any means in future the pending proceeding as referenced in clauses (b), (c), and (d) above, and any other pending proceeding relating to the relevant order or orders not referred in the above clauses and any other fresh proceeding relating to the relevant order or orders. In so acting, declarant shall act in accordance with this undertaking and in full cooperation with the Republic of India;

- (ii) to irrevocably terminate, release, discharge, and forever irrevocably waive any right, whether direct or indirect, and any claims, demands, liens, actions, suits, causes of action, obligations, controversies, debts, costs, attorneys' fees, court's fees, expenses, damages, judgments, orders, declaratory reliefs and liabilities of whatever kind or nature at law, in equity, or otherwise, whether now known or unknown previously (or in future discovered), suspected or unsuspected, and whether or not concealed or hidden, which have existed or may have existed, or do exist or which hereafter can, shall or may exist, in relation to any award, order, judgment, or any other relief as referred in clause (b), (c) and (d) of this undertaking, against the Republic of India and all Indian affiliates, ordered, issued or passed in connection with the relevant order or orders, whether it is in proceeding initiated by the declarant or by Republic of India and any Indian Affiliate. The declarant further undertakes to fully cooperate with the Republic of India or any Indian affiliate which is subject to any outstanding order referenced in clause (d), in order to set-aside or otherwise nullify any such outstanding order, and irrevocably and with prejudice waives any rights or remedies arising from such outstanding order. For the avoidance of doubt, the declarant's irrevocable waiver includes irrevocable waiver of any right provided by any existing ex-parte, provisional, or other kind of court order permitting enforcement or attachment against the Republic of India and any Indian affiliate, in furtherance of any award, order judgment, or any other relief that may have been ordered or issued or passed by any arbitral tribunal as referred in clauses (b), (c) and (d) above. For further avoidance of doubt, the declarant also undertakes to irrevocably waive any right to seek or pursue any claim for costs in respect of any proceeding initiated by Republic of India and any Indian affiliate to set aside such award, order or judgement ordered, issued or passed in favour of the declarant. Such irrevocable waiver includes, but is not limited to, any right under any relevant ex-parte order;
  - (iii) to irrevocably waive any right to seek or pursue any claim for costs in respect of any proceeding initiated by the Republic of India to set aside such award, order or judgement, or any other relief issued in favour of the declarant.
- (f) The declarant specifically represents that all Parts of the Annexure as described in this undertaking are full and complete to the best of its knowledge.
  - (g) The declarant hereby undertakes to irrevocably terminate, release, discharge, and forever irrevocably waive any right, whether direct or indirect, and any remedies, claims, demands, liens, actions, suits, causes of action, obligations, controversies, debts, costs, attorneys' fees, court's fees, expenses, damages, judgments, orders, compensation, and liabilities of whatever kind or nature at law, in equity, or otherwise, whether now known or unknown, suspected or unsuspected, and whether or not concealed or hidden, which have existed or may have existed, or do exist or which hereafter can, shall or may exist, based on pursuit of any remedy or any and all claims, demands, damages, judgments, awards, costs, expenses, compensation or liabilities of any kind (whether asserted or unasserted) in relation to any facts, events, or omissions occurring from the beginning of time to the date of this undertaking and thereafter in future in relation to taxation of said income or relevant order or orders, or any related award, judgment or court order, which may otherwise be available to the declarant under any law for the time being in force, in equity, under any statute or under any agreement entered into by Republic of India with any country or territory outside Republic of India, whether for protection of investment or otherwise, whether it is in

proceeding initiated by the declarant or by Republic of India and any Indian affiliate. For the avoidance of doubt, the declarant's above waiver includes an irrevocable waiver of any claim against India and any Indian Affiliate to costs incurred or interest accrued in relation to the relevant order or orders, or any related ongoing or completed litigation, arbitration, conciliation or mediation. Moreover, for the avoidance of any doubt, the declarant hereby undertakes (for itself and on behalf of all related parties) to forgo any reliance on any right under any award, judgment, or court order pertaining to the relevant order or orders or under the relevant order or orders.

- (h) The declarant further represents that as of the date of this undertaking, it has not transferred any of its claims under any award, judgment, or court order pertaining to the relevant order or orders or under the relevant order or orders, or granted any rights, to third parties, and further undertakes to not transfer any of its claims to third parties after entering this undertaking. Where any such claim or right is transferred, the declarant confirms that it has provided the particulars of all the interested parties in Part L, and the undertakings from each of such interested parties is attached with this undertaking in accordance with Part M of the Annexure.
- (i) In the event that, notwithstanding the foregoing, any person asserts, brings, files or maintains any claim against the Republic of India or Indian affiliates (hereinafter collectively referred to as "releasees") at any time on or after the date of furnishing this undertaking, the declarant shall indemnify, defend and hold harmless such releasees from and against any and all costs, expenses (including attorney's fees and court's fees), interest, damages, and liabilities of any nature arising out of or in any way relating to the assertion or, bringing, filing or maintaining of such claim. The declarant specifically represents that, to the best of its knowledge, after -
- (i) the execution of this undertaking;
  - (ii) the execution of any separate related undertaking by any other party in connection with the relevant order or orders; and
  - (iii) irrevocable withdrawal of all pending proceeding as outlined in this undertaking,

no other claim regarding the said relevant order or orders referenced above, or any related award, judgment, or court order, shall remain outstanding against the Republic of India or any Indian affiliates. To avoid any doubt, the declarant's indemnity of releasees under this clause shall include any claim brought by any third party alleging that it has obtained the declarant's claims under an award, judgement or court order or the relevant order or orders. An indemnity bond to this effect is attached in Part N of the undertaking.

- (j) For the removal of any doubt, the declarant fully assumes the risk through the indemnity in clause (i) of any omission or mistake with respect to securing releasees against any related claim by any person. If the declarant fails to obtain any release from such person, the declarant warrants that it will indemnify the Republic of India or any Indian affiliates from any defense costs, court costs, and damages. An indemnity bond to the effect of clause (i) and (j) is annexed to the undertaking.
- (k) The declarant further undertakes to refrain from facilitating, procuring, encouraging or otherwise assisting any person (including but not limited to any related party or interested party) from bringing any proceeding or claims of any kind referred to in the above clauses, or any proceeding or claim of any kind related to any relevant order or orders referred to above (whether in respect of tax, interest or penalty). The declarant shall notify by a public notice or press release, at any time before furnishing intimation in Form No. 3 where this Form is required to be furnished under rule 11UF and before furnishing this undertaking in other cases, that by signing this undertaking any claims arising out of or relating to the relevant order or orders or any related award, judgment or court order, no longer subsist. Such public notice or press release shall include, among other things, confirmation that,-
- (i) the declarant (and its related parties) forever irrevocably forgo any reliance on any right and provisions under any award, judgment, or court order pertaining to the relevant order or orders or under the relevant order or orders;

- (ii) the declarant has provided this undertaking, which includes a complete release of the Republic of India and any Indian Affiliates with respect to any award, judgment, or court order pertaining to the relevant order or orders or under the relevant order or orders, and with respect to any claim pertaining to the relevant order or orders;
  - (iii) the undertaking also includes an indemnity against any claims brought against the Republic of India or any India affiliate, including by related parties or interested parties, contrary to the release; and
  - (iv) the declarant confirms it will treat any such award, judgment, or court order as null and void and without legal effect to the same extent as if it had been set aside by a competent court and will not take any action or initiate any proceeding or bring any claim based on that.
- (l) The declarant confirms that the undertakings given herein are intended to be enforceable by the Republic of India, including so as to secure the irrevocable waiver, withdrawal or discontinuance (as appropriate) of all the proceeding and claims referred to in any of the clauses of this undertaking.
- (m) The declarant represents and warrants that:
- (i) it has full legal power and authority to execute and deliver this undertaking (including but not limited to the issuance of the indemnity described in clauses (i) and (j) under applicable law;
  - (ii) the execution, delivery and performance of this undertaking (including but not limited to the issuance of the indemnity described in clause (i) and (j)) has been duly authorised by all necessary corporate action, including but not limited to any board resolution or similar authorisation under applicable law (see Note 3);
  - (iii) this undertaking constitutes the legal, valid and binding obligation of the declarant, enforceable against the declarant in accordance with its terms;
  - (iv) such authorisations described in the above sub-clauses (i), (ii) and (iii) are effective under applicable law, and to this end, letters from local counsel in the relevant jurisdictions are attached to this undertaking which confirm the legality of such authorisations under applicable law.
- (n) The declarant confirms that by submitting the present undertaking, it fulfills the conditions specified in the *Explanation* below the sixth proviso to *Explanation 5* to clause (i) of sub-section (1) of section 9.
- (o) The details of the bank account in which the refund may be credited are provided in Part J of the Annexure.
- (p) The details of all the interested parties are provided in Part K and Part L of the Annexure. The undertaking in Part M of the Annexure by each of such persons is attached with this undertaking. The declarant represents and warrants that:
- (i) all such undertakings have been executed and delivered by the person who has full legal power and authority to execute and deliver such undertakings;
  - (ii) the execution, delivery and performance of this undertaking has been duly authorised by all necessary corporate action; and
  - (iii) this undertaking constitutes the legal, valid and binding obligation of the declarant, enforceable against such person in accordance with its terms. Such separate, related undertakings may take the same form as this undertaking.
- (q) The declarant is or is not covered under sub-rule (6) of rule 11UF and in case if the declarant is not covered under said sub-rule all the conditions provided under sub-rule (2) of rule 11UE have been fulfilled.

- (r) This undertaking is governed by relevant Indian law and any dispute with respect to this undertaking shall be subject to Indian laws and be decided in accordance with the procedures specified in the Act under the exclusive jurisdiction of the relevant income-tax authorities, tribunals or courts in Republic of India, as the case may be, which are empowered to decide disputes under the Act.

I also confirm that I am aware of all the consequences and implications of this undertaking.

Place: .....

Date: .....

Signature

.....

#### Attachments

1. The Board Resolution or legal authorisation, as the case may be, as referred to in clause (m) of the undertaking
2. An indemnity bond to the effect of clause (i) and clause (j) of the undertaking attached in Part N of the undertaking.;
3. Copy of the public notice referred to in clause (k) of the undertaking, where Form No. 3 is not required to be furnished under sub-rule (6) of rule 11UF.
4. Attachments as required in different parts of the Annexure to this undertaking

#### Notes

1. This information is required to be furnished where the Permanent Account Number or Aadhaar Number of the signatory is available.
2. Company Identification Number and Taxpayer Identification Number are to be provided where Permanent Account Number or Aadhaar Number or Tax Deduction Account Number of the declarant are not available.
3. The Board Resolution or legal authorisation, as referred to in clause (m) of the undertaking shall, among other things:
  - (a) record the signatory's power and authority to give the undertaking on behalf of the declarant; and
  - (b) record the declarant's power and authority to indemnify defend and hold harmless the Republic of India and the Indian affiliates in accordance with clause (i) of the undertaking)

#### VERIFICATION

Verified that the contents of this undertaking are true to the best of my knowledge and belief. No part of the undertaking is false and nothing has been concealed or misstated therein.

Verified at \_\_\_place\_\_\_\_\_ on this the \_\_\_day\_\_\_\_\_ of \_\_\_month\_\_\_\_\_, year\_\_\_\_\_.

Place: .....

Date: .....

Signature

.....

**Annexure****Part A**— Particulars of the relevant order or orders:

Sr. No.	Assessment Year or Financial year	Income-tax Authority passing the order	Details of the order under consideration		Taxes or penalty determined	Interest	Total demand	Relief, provided in any appeal proceeding, if any	Demand recovered from the declarant	Pending demand or refund due as on date	Details of the attachments made by any Income-tax Authority
			Section and sub-section of the Income-tax Act, 1961	Date of order							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

**Part B**- Particulars of the relevant order or orders covered by sub-clause (i) of clauses(b), (c) and (d) of the undertaking:

Sl. No.	Sl. No. in Part A where the relevant order is mentioned	No appeal or application or petition or proceeding before any Income-tax authority or Authority for Advance Rulings constituted under section 245-O of the Act or the Board for Advance Rulings under section 245-OB or Income-tax Settlement Commission constituted under section 245B or the Interim Board for Settlement constituted under section 245AA or any tribunal or court has been filed(refer clause (b)(i) of the undertaking).	No proceeding has been initiated for arbitration, conciliation or mediation, and no notice has been given thereof under any law for the time being in force or under any agreement entered into by India with any other country or territory outside India, whether for protection of investment or otherwise (refer clause (c)(i) of the undertaking).	No proceeding initiated to enforce or pursue attachments in connection with any award, order or judgement, any other relief that may have been ordered or issued or passed by any tribunal or court or other judicial or administrative authority in relation to the said arbitration, conciliation or mediation proceeding in favour of the declarant against the Republic of India and Indian affiliates (refer clause (d)(i) of the undertaking)
(1)	(2)	(3)	(4)	(5)
		Applicable or Not applicable	Applicable or Not applicable	Applicable or Not applicable

**Part C**: Particulars of the appeals or applications or petitions or proceeding under sub-clause (ii) and (iii) of clause (b) of the undertaking:

Sr. No.	Sl. No. in Part A where the relevant order is mentioned	Nature of appeals or applications or petitions or proceeding	Income-tax authority or Authority for Advance Rulings constituted under section 245-O of the Act or the Board for Advance Rulings under section 245-OB or Income-tax Settlement Commission constituted under section 245B or the Interim Board for Settlement constituted under section 245AA or any tribunal or court before whom such appeals or applications or petitions or proceeding has	Date of filing the appeals or applications or petitions or proceeding	Date of disposing of or withdrawal such appeals or applications or petitions or proceeding (Please attach a copy of order by the Income-tax authority or Authority for Advance Rulings constituted under section 245-O of the Act or the Board for Advance Rulings under section 245-OB or Income-tax Settlement Commission constituted under section 245B or the Interim Board for Settlement constituted under section 245AA or any

			been filed		tribunal or court accepting the withdrawal or disposing of)
(1)	(2)	(3)	(4)	(5)	(6)

**Part D** – Particulars of the appeals or applications or petitions or proceeding under sub-clause (iv) of clause (b) of the undertaking:

Sr. No.	Sl. No. in Part A where the relevant order is mentioned	Nature of appeals or applications or petitions or proceeding	Income-tax authority or Authority for Advance Rulings constituted under section 245-O of the Act or the Board for Advance Rulings under section 245-OB or Income-tax Settlement Commission constituted under section 245B or the Interim Board for Settlement constituted under section 245AA or any tribunal or court before whom such appeals or applications or petitions or proceeding has been filed	Date of filing the appeals or applications or petitions or proceeding
(1)	(2)	(3)	(4)	(5)

**Part E** – Particulars of the proceeding for arbitration, conciliation or mediation, or notices under sub-clause (ii) and (iii) of clause (c) of the undertaking:

Sr. No.	Sl. No in Part A where the relevant order is mentioned	Nature of proceeding for arbitration, conciliation or mediation, or notices thereof with case number or Notice given	Particulars (including the name of the country) where such proceeding for arbitration, conciliation or mediation are pending or notices thereof have been issued	Date of initiating the proceeding for arbitration, conciliation or mediation/ issue of notice	Name of the agreement entered into by India under which the proceeding for arbitration, conciliation or mediation are pending	Status of the proceeding for arbitration, conciliation or mediation	Date of disposing of or withdrawal of such proceeding for arbitration, conciliation or mediation, or notices (Please attach evidence of such disposing of or withdrawal, including order of the Tribunal or court or other judicial or quasi-judicial or administrative authority ) )
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

**Part F** – Particulars of the proceeding for arbitration, conciliation or mediation, or notices under sub-clause (iv) of clause (c) of the undertaking:

Sr. No.	Sl. No in Part A where the relevant order is mentioned	Nature of proceeding for arbitration, conciliation or mediation, or notices thereof with case number or Notice	Particulars (including the name of the country) where such proceeding for arbitration, conciliation or mediation	Date of initiating the proceeding for arbitration, conciliation or mediation/ issue of notice	Name of the agreement entered into by India under which the proceeding for arbitration, conciliation	Status of the proceeding for arbitration, conciliation or mediation
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		given	are pending of notices thereof have been issued		or mediation are pending	
(1)	(2)	(3)	(4)	(5)	(6)	(7)

**Part G** – Particulars of the award, order or judgement or any other relief under sub-clause (v) of clause (c) of the undertaking:

Sr. No.	Sl. No. in Part A where the relevant order is mentioned	Nature of such award, order or judgement or any other relief	Particulars (including the name of the country) where proceeding related to such award, order, judgement or any other relief were held	Date of such award, order, judgement or any other relief along with reference number	Status of the award, order, judgement or any other relief
(1)	(2)	(3)	(4)	(5)	(6)

**Part H** – Particulars of the proceeding to enforce any award, order or judgement or any other relief under sub-clause (ii) and (iii) of clause (d) of the undertaking:

Sr. No.	Sl. No. in Part A where the relevant order is mentioned	Nature of proceeding to enforce such award, order or judgement or any other relief	Particulars (including the name of the country) where such proceeding to enforce any award, order or judgement or any other relief are taking place	Date of filing proceeding to enforce any award, order or judgement or any other relief	Nature of such award, order or judgement or any other relief (Attach copy thereof)	Status of the proceeding to enforce such award, order or judgement or any other relief	Date of disposing of or withdrawal of proceeding to enforce such award, order or judgement or any other relief (Please attach a copy of evidence of such disposing of/withdrawal, including order of the Court or other judicial authority))
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

**Part I** – Particulars of the proceeding to enforce any award, order or judgement or any other relief under sub-clause (iv) of clause (d) of the undertaking:

Sr. No.	Sl. No in Part A where the relevant order is mentioned	Nature of proceeding to enforce such award, order or judgement or any other relief	Particulars (including the name of the country) where such proceeding to enforce any award, order or judgement or any other relief are taking place	Date of filing proceeding to enforce any award, order or judgement or any other relief	Nature of such award, order or judgement or any other relief (Attach copy thereof)	Status of the proceeding to enforce such award, order or judgement or any other relief
(1)	(2)	(3)	(4)	(5)	(6)	(7)

**Part J** – Details of bank account in Republic of India to which the refund is to be remitted

Sr. No.	Bank Name and Address	Account Number and other required details for remittance
(1)	(2)	(3)

**Part K-** Details of all the all the companies or entities in the entire chain of holding of the declarant till the ultimate holding company or entity of the declarant:

Sl. No.	Name of holding company	Percentage of the ownership by such holding company in the declarant as on the date of undertaking	If the ownership in the declarant is not held directly by such holding company, the chain of ownership with the names of all the companies in the chain of ownership
(1)	(2)	(3)	(4)

**Part L-** Details of all the interested parties other than the interested parties covered under Part K

Sl. No.	Name of such persons whose interest may be affected directly or indirectly by this undertaking	Nature of interest of such person	Amount of interest of such person (Rs), if available
(1)	(2)	(3)	(4)

**PART M Undertaking by person(s) declared in Part K and Part L of the Undertaking**

To,

Principal Commissioner/Commissioner

Sir/Madam,

I.....(name in block letters) son/ daughter of ..... designation .....and nationality .....and related passport number..... (hereinafter referred to as “signatory”) having Permanent Account Number/Aadhaar Number (see Note 1) .....on behalf of ..... (name of the interested party) having Permanent Account Number / Aadhaar number / Tax Deduction Account Number (see Note 2) ..... and being duly authorised and competent to represent the interested party in this regard pursuant to Board Resolution and legal authorisation (see Note 3), as the case may be , hereby declare as follows:

- (a) The particulars of specified orders that have been passed or made in respect of income accruing or arising through or from the transfer of an asset or a capital asset situate in India in consequence of the transfer of a share or interest in a company or entity registered or incorporated outside Republic of India made before the 28<sup>th</sup> day of May, 2012 in the case of declarant and the nature of interest of the interested party in such specified orders are provided in Part MA of the Annexure.
- (b) The interested party has (strike off options that are not applicable),
  - (i) not filed any appeal or application or petition or proceeding before any Income-tax authority or Authority for Advance Rulings constituted under section 245-O of the Act or the Board for Advance Rulings under section 245-OB or Income-tax Settlement Commission constituted under section 245B or the Interim Board for Settlement constituted under section 245AA or any tribunal or court against the relevant order or orders, and hereby undertakes that it shall not file any appeal, application, petition or proceeding in future against the relevant order or orders. Particulars of such relevant order or orders are provided in Part MB of the Annexure;
  - (ii) filed one or more appeals or applications or petitions or proceeding before any Income-tax authority or Authority for Advance Rulings constituted under section 245-O of the Act or the Board for Advance Rulings under section 245-OB or Income-tax Settlement Commission constituted under section 245B or the Interim

Board for Settlement constituted under section 245AA or any tribunal or court against the relevant order or orders and has irrevocably, on a with prejudice basis, withdrawn all such appeals or applications or petitions or proceeding or such appeals or applications or petitions or proceeding have been disposed at any time before the date of filing Form No. 1, and hereby undertake that it shall not file any appeal, application, petition or proceeding in future against the relevant order or orders. Particulars of such appeals or applications or petitions or proceeding filed and irrevocably withdrawn with prejudice by the interested party, are provided in Part MC of the Annexure;

- (iii) filed one or more appeals or applications or petitions or proceeding before any Income-tax authority or Authority for Advance Rulings constituted under section 245-O of the Act or the Board for Advance Rulings under section 245-OB or Income-tax Settlement Commission constituted under section 245B or the Interim Board for Settlement constituted under section 245AA or any tribunal or court against the relevant order or orders and all the appeals or applications or petitions or proceeding filed by the interested party have been disposed of and no further appeal or application or petition or proceeding has been filed by the interested party and evidence thereof is furnished herewith and hereby undertake that it shall not file any appeal, application, petition or proceeding in future against the relevant order or orders. Particulars of such appeals or applications or petitions or proceeding filed and disposed of, are provided in Part MC of the Annexure;
  - (iv) filed appeals or applications or petitions or proceeding before any Income-tax authority or Authority for Advance Rulings constituted under section 245-O of the Act or the Board for Advance Rulings under section 245-OB or Income-tax Settlement Commission constituted under section 245B or the Interim Board for Settlement constituted under section 245AA or any tribunal or court against the relevant order or orders and one or more of such appeals or applications or petitions or proceeding are pending as on the date of this undertaking and hereby undertakes to irrevocably withdraw, terminate and discontinue any and all such appeals or applications or petitions or proceeding that are pending as on the date of signing this undertaking, on a with prejudice basis, in accordance with clause (e) below. The interested party further undertakes that it shall not file any such appeal, application, petition or proceeding in future against the relevant order or orders. Particulars of such pending appeals or applications or petitions or proceeding filed by the interested party and their status as on the date of this undertaking, are provided in Part D of the Annexure. Particulars of any appeals or applications or petitions or proceeding as described in this clause (b) which are not covered by the sub-clauses (i) and (ii) are also provided in Part MD of the Annexure;
- (c) The interested party has (strike off options that are not applicable),
- (i) not initiated any proceeding for arbitration, conciliation or mediation, and no notice has been given thereof under any law for the time being in force or under any agreement entered into by Republic of India with any other country or territory outside India, whether for protection of investment or otherwise against the relevant order or orders, and hereby undertakes that it shall not initiate any such arbitration, conciliation or mediation in future. Particulars of such relevant order or orders are provided in Part MB of the Annexure;
  - (ii) initiated proceeding for arbitration, conciliation or mediation, or notices thereof has been given, under any law for the time being in force or under any agreement entered into by India with any other country or territory outside India, whether for protection of investment or otherwise against the relevant order or orders and has irrevocably, on a with prejudice basis, withdrawn any such proceeding for arbitration, conciliation or mediation, and notices given thereof. The interested party hereby undertakes that it shall not reopen in future any such proceeding or initiate or file any such arbitration, conciliation or mediation in future arising out of

or in connection with the relevant order or orders. Particulars of such proceeding for arbitration, conciliation or mediation and notices given thereof, initiated and irrevocably withdrawn with prejudice by the interested party, are provided in Part ME of the Annexure;

- (iii) initiated proceeding for arbitration, conciliation or mediation, or notices thereof has been given, under any law for the time being in force or under any agreement entered into by Republic of India with any other country or territory outside India, whether for protection of investment or otherwise against the relevant order or orders and all the arbitration, conciliation or mediation filed by the interested party have been disposed of and no further proceeding has been initiated by the interested party and evidence thereof is furnished herewith. The interested party hereby undertakes that it shall not reopen in future any such proceeding or initiate or file any such arbitration, conciliation or mediation in future arising out of or in connection with the relevant order or orders. Particulars of such proceeding for arbitration, conciliation or mediation and notices given thereof, initiated and disposed of, are provided in Part ME of the Annexure;
- (iv) has initiated proceeding for arbitration, conciliation or mediation, or notices thereof has been given, under any law for the time being in force or under any agreement entered into by Republic of India with any other country or territory outside Republic of India, whether for protection of investment or otherwise against the relevant order or orders and one or more of such proceeding or notices are pending on the date of undertaking and hereby undertakes to irrevocably withdraw, terminate and discontinue any and all such proceeding or notices for arbitration, conciliation or mediation that are pending as on the date of signing this undertaking, on a with prejudice basis, in accordance with clause (e). Particulars of such pending proceeding and notices filed by the interested party are provided in Part F of the Annexure. The interested party hereby further undertakes that it shall not initiate any such arbitration, conciliation or mediation in future arising out of or in connection with the relevant order or orders. Particulars of any proceeding for arbitration, conciliation or mediation, or notices thereof, which are not covered by the sub-clause (i) and sub-clause (ii), are also provided in Part MF of the Annexure;
- (v) received or got any awards, orders, judgements or any other reliefs issued in favour of the interested party, arising out of or in any way relating to the imposition of tax, interest and penalty based on the relevant order or orders, under any agreement entered into by India with any other country or territory outside India, whether for protection of investment or otherwise and hereby undertakes to irrevocably waive any right to seek or pursue any claim or costs or declaratory relief in relation to or arising out of such awards, orders or judgements or any other relief that may have been ordered, issued or passed against India and any Indian affiliate, whether it is in proceeding initiated by the interested party or by India and any Indian affiliate. The interested party also undertakes to irrevocably waive any right to seek or pursue any claim for costs in respect of any proceeding initiated by the Republic to set aside such award, order or judgement issued in favour of the interested party. The interested party hereby undertakes that it shall not initiate or file any such arbitration, conciliation or mediation in future. Particulars of such awards, orders, judgement or any other relief are provided in Part MG of the Annexure;
- (d) The interested party has (strike off options that are not applicable),
- (i) not initiated any proceeding to enforce or pursue attachments in connection with any awards, orders, judgements, or any other relief that may have been ordered, issued or passed by any tribunal or court or other judicial, quasi-judicial or administrative authority in relation to the said arbitration, conciliation or mediation proceeding in favour of the interested party as referred in clause (c) of this undertaking either against the Republic of India and any Indian affiliate, and hereby

undertakes that it shall not initiate any such proceeding in future. Particulars of such award, order or judgment are provided in Part MB of the Annexure;

- (ii) initiated proceeding to enforce or pursue attachments in connection with any awards, orders, judgements or any other relief that may have been ordered, issued or passed by any tribunal or court or other judicial, quasi-judicial or administrative authority in relation to the said arbitration, conciliation or mediation proceeding in favour of the interested party, as referred to in clause (c) of this undertaking against the Republic of India and any Indian affiliate. The interested party has irrevocably and with prejudice withdrawn or discontinued any such proceeding and hereby undertakes that it shall not reopen any such proceeding in future or file fresh proceeding to enforce or pursue attachments. Particulars of such proceeding, initiated and withdrawn or discontinued by the interested party, are provided in Part MH of the Annexure;
- (iii) initiated proceeding to enforce or pursue attachments in connection with any awards, orders, judgements or any other relief that may have been ordered, issued or passed by any tribunal or court or other judicial, quasi-judicial or administrative authority in relation to the said arbitration, conciliation or mediation proceeding in favour of the interested party, as referred to in clause (c) of this undertaking against the Republic of India and any Indian affiliate. All such proceeding filed by the interested party have been disposed of and no further proceeding has been filed by the interested party and evidence is herewith furnished and hereby undertakes that it shall not reopen any such proceeding in future or file or initiate fresh proceeding to enforce or pursue attachments. Particulars of such proceeding, initiated and disposed of, are provided in Part MH of the Annexure;
- (iv) initiated proceeding to enforce or pursue attachments in respect of any awards, orders, judgements, or any other relief that may have been ordered, issued or passed by any tribunal or court or other judicial, quasi-judicial or administrative authority in relation to the said arbitration, conciliation or mediation proceeding in favour of the interested party as referred to in clause (c) of this undertaking, either against the Republic of India and any Indian affiliate and one or more of such proceeding are pending on the date of undertaking and, interested party has obtained one or more orders from any court or other authority which remain outstanding against India and any Indian affiliate. The interested party hereby undertakes that it shall not file in future any such proceeding to enforce or pursue attachments regarding any awards, orders, judgements, or any other relief that may have been ordered, issued or passed by any tribunal or court or other judicial, quasi-judicial or administrative authority in relation to the said arbitration, conciliation or mediation proceeding in favour of the interested party as referenced in clause (c) of this undertaking or to enforce the orders from any court or other authority which remain outstanding against India and any Indian affiliate. The interested party further undertakes to fully cooperate with the Republic of India or any Indian affiliate which is subject to such outstanding order, in order to set-aside or otherwise nullify any such outstanding order, and irrevocably and with prejudice waives any rights or remedies arising from such outstanding order. Particulars of such proceeding, are provided in Part MI of the Annexure. Particulars of any such proceeding, to enforce or pursue attachments in connection with any awards, orders, judgements, or any other relief, which are not covered by the sub-clauses (i) and (ii), are also provided in Part MI of the Annexure. The interested party also undertakes to irrevocably withdraw, terminate and discontinue with prejudice any and all such proceeding to enforce or pursue attachments in accordance with clause (e) below;

(e) The interested party hereby undertakes as follows: -

- (i) to irrevocably and with prejudice withdraw, discontinue, terminate and take all necessary steps to irrevocably and with prejudice close the pending proceeding referred in sub-clause (iv) of clause (b), sub-clause (iv) of clause (c), sub-clause (v)

of clause (c) and sub-clause (iv) of clause (d) of this undertaking, as well as any other pending proceeding against Republic of India or Indian affiliates relating to the relevant order or orders and not referenced in clauses (b), (c) and (d) above, and not to pursue in any way and by any means in future the pending proceeding as referenced in clauses (b), (c), and (d) , and any other pending proceeding relating to the relevant order or orders not referred in the above clauses and any other fresh proceeding relating to the relevant order or orders. In so acting, interested party shall act in accordance with this undertaking and in full cooperation with the Republic of India;

- (ii) to irrevocably terminate, release, discharge, and forever irrevocably waive any right, whether direct or indirect, and any claims, demands, liens, actions, suits, causes of action, obligations, controversies, debts, costs, attorneys' fees, court's fees, expenses, damages, judgments, orders, declaratory reliefs, and liabilities of whatever kind or nature at law, in equity, or otherwise, whether now known or unknown previously (or in future discovered), suspected or unsuspected, and whether or not concealed or hidden, which have existed or may have existed, or do exist or which hereafter can, shall or may exist , in relation to any award, order, judgment, or any other relief as referred in clauses (b), (c) and (d) of this undertaking, against the Republic of India and all Indian affiliates, ordered, issued or passed in connection with the relevant order or orders, whether it is in proceeding initiated by the interested party or by India and any Indian affiliate. For the avoidance of doubt, the interested party's irrevocable waiver includes irrevocable waiver of any right provided by any existing ex-parte, provisional, or other kind of court order permitting enforcement or attachment against the Republic of India and any Indian affiliate, in furtherance of any award, order judgment, or any other relief that may have been ordered or issued or passed by any arbitral tribunal as referred in clauses (b), (c) and (d). The interested party further undertakes to fully cooperate with the Republic of India or any Indian affiliate which is subject to any outstanding order referenced in clause (d), in order to set-aside or otherwise nullify any such outstanding order, and irrevocably and with prejudice waives any rights or remedies arising from such outstanding order. For further avoidance of doubt, the interested party also undertakes to irrevocably waive any right to seek or pursue any claim for costs in respect of any proceeding initiated by Republic of India and any Indian Affiliate to set aside such award, order or judgement ordered, issued or passed in favour of the interested party. Such irrevocable waiver includes, but is not limited to, any right under any relevant ex-parte order;
- (iii) to irrevocably waive any right to seek or pursue any claim for costs in respect of any proceeding initiated by the Republic of India to set aside such award, order or judgement, or any other relief issued in favour of the interested party.
- (f) The interested party specifically represents that all Parts of the Annexure as described in this undertaking are full and complete to the best of its knowledge.
- (g) The interested party hereby undertakes to irrevocably terminate, release, discharge, and forever irrevocably waive any right, whether direct or indirect, and any remedies, claims, demands, liens, actions, suits, causes of action, obligations, controversies, debts, costs, attorneys' fees, court's fees, expenses, damages, judgments, orders, compensation, and liabilities of whatever kind or nature at law, in equity, or otherwise, whether now known or unknown, suspected or unsuspected, and whether or not concealed or hidden, which have existed or may have existed, or do exist or which hereafter can, shall or may exist, based on pursuit of any remedy or any and all claims, demands, damages, judgments, awards, costs, expenses, compensation or liabilities of any kind (whether asserted or unasserted) in relation to any facts, events, or omissions occurring from the beginning of time to the date of this undertaking and thereafter in future in relation to taxation of said income or relevant order or orders, or any related award, judgment or court order, which may otherwise be available to the interested party under any law for the time being in force, in equity, under any statute or under any agreement entered into by India with any country or territory

outside India, whether for protection of investment or otherwise, whether it is in proceeding initiated by the interested party or by India and any Indian affiliate. For the avoidance of doubt, the interested party's above waiver includes an irrevocable waiver of any claim against India and any Indian affiliate to costs incurred or interest accrued in relation to the relevant order or orders, or any related ongoing or completed litigation, arbitration, conciliation or mediation. Moreover, for the avoidance of any doubt, the interested party hereby undertakes to forgo any reliance on any right under any award, judgment, or court order pertaining to the relevant order or orders or under the relevant order or orders.

- (h) The interested party further represents that as of the date of this undertaking, it has not transferred any of its claims under any award, judgment, or court order pertaining to the relevant order or orders or under the relevant order or orders, or granted any rights, to third parties, and further undertakes to not transfer any of its claims to third parties after entering this undertaking.
- (i) In the event that, notwithstanding the foregoing, any person asserts, brings, files or maintains any claim against the Republic of India or Indian affiliates (hereinafter collectively referred to as "releasees") at any time on or after the date of furnishing this undertaking, the interested party shall indemnify, defend and hold harmless such releasee from and against any and all costs, expenses (including attorneys' fees and court's fees), interest, damages, and liabilities of any nature arising out of or in any way relating to the assertion or, bringing, filing or maintaining of such claim. The interested party specifically represents that, to the best of its knowledge, after
  - (i) the execution of this undertaking;
  - (ii) the execution of any separate related undertaking by any other party in connection with the relevant order or orders; and
  - (iii) irrevocable withdrawal of all pending proceeding as outlined in this undertaking,

no other claim regarding the said relevant order or orders referenced above, or any related award, judgment, or court order, shall remain outstanding against the Republic of India or any Indian affiliate. To avoid any doubt, the interested party's indemnity of releasees shall include any claim brought by any third party alleging that it has obtained the interested party's claims under an award, judgement or court order or the relevant order or orders. An indemnity bond to this effect is attached in Part N of the undertaking.

- (j) For the avoidance of any doubt, the interested party fully assumes the risk through the indemnity in clause (i) of any omission or mistake with respect to securing releasees against any related claim by any person. If the interested party fails to obtain any release from such person, the interested party warrants that it will indemnify the Republic of India or any Indian affiliates from any defense costs, court costs, and damages. An indemnity bond to the effect of clause (i) and (j) is annexed to the undertaking.
- (k) The interested party further undertakes to refrain from facilitating, procuring, encouraging or otherwise assisting any party (including but not limited to any related party) from bringing any proceeding or claims of any kind referred to in the above clauses, or any proceeding or claim of any kind related to any relevant order or orders referred to above (whether in respect of tax, interest or penalty). The interested party shall notify by a public notice or press release, at any time before furnishing intimation in Form No. 3 where Form No.3 is required to be furnished under rule 11UF and before furnishing this undertaking in other cases, that by signing this undertaking any claims arising out of or relating to the relevant order or orders or any related award, judgment or court order, no longer subsist. Such public notice shall include, among other things, confirmation that,-
  - (i) the interested party forever irrevocably forgoes any reliance on any right and provisions under any award, judgment, or court order pertaining to the relevant order or orders or under the relevant order or orders;

- (ii) the interested party has provided this undertaking, which includes a complete release of the Republic of India and any Indian Affiliate with respect to any award, judgment, or court order pertaining to the relevant order or orders or under the relevant order or orders, and with respect to any claim pertaining to the relevant order or orders;
  - (iii) the undertaking also includes an indemnity against any claims brought against the Republic of India or any India affiliate contrary to the release; and
  - (iv) the interested party confirms it will treat any such award, judgment, or court order as null and void and without legal effect to the same extent as if it had been set aside by a competent court and will not take any action or initiate any proceeding or bring any claim based on that.
- (l) The interested party confirms that the undertakings given herein are intended to be enforceable by the Republic of India, including so as to secure the irrevocable waiver, withdrawal or discontinuance (as appropriate) of all the proceeding and claims referred to in any of the clauses of this undertaking.
- (m) The interested party represents and warrants that:
- (i) it has full legal power and authority to execute and deliver this undertaking (including but not limited to the issuance of the indemnity described in clauses (i) and (j) under applicable law;
  - (ii) the execution, delivery and performance of this undertaking (including but not limited to the issuance of the indemnity described in clause (i) and (j) has been duly authorised by all necessary corporate action, including but not limited to any board resolution or similar authorisation under applicable law (see Note 3);
  - (iii) this undertaking constitutes the legal, valid and binding obligation of the interested party, enforceable against the interested party in accordance with its terms;
  - (iv) such authorisations described in the above sub-clauses (i), (ii) and (iii) are effective under applicable law, and to this end, letters from local counsel in the relevant jurisdictions are attached to this undertaking which confirm the legality of such authorisations under applicable law; and
- (n) This undertaking is governed by relevant Indian law and any dispute with respect to this undertaking shall be subject to Indian laws and be decided in accordance with the procedures specified in the Act under the exclusive jurisdiction of the relevant Income-tax authorities, tribunals or courts in India, as the case may be, which are empowered to decide disputes under the Act.

I also confirm that, I am aware of all the consequences and implications of this undertaking.

Place: .....

Date: .....

Signature

.....

#### Attachments

1. The Board Resolution and legal authorisation, as referred to in clause (m) of Part M.
2. An indemnity bond to the effect of clause (i) and (j) of Part M in Part N of the undertaking in Form No. 1;
3. Copy of the public notice referred to in clause (k) of Part M, where Form No. 3 is not required to be furnished under sub-rule (6) of rule 11UF.

4. Attachments as required in different parts of the Annexure to Part M of this undertaking

**Notes:**

1. This information is required to be furnished where the Permanent Account Number or Aadhaar Number of the signatory is available.
2. Company Identification Number and Taxpayer Identification Number are to be provided where Permanent Account Number/Aadhaar Number or Tax Deduction Account Number of the interested party are not available.
3. The Board Resolution or legal authorisation, as referred to in clause (m) of the undertaking shall, among other things:
  - (a) record the Signatory's power and authority to give the undertaking on behalf of the interested party; and
  - (b) record the interested party's power and authority to indemnify defend and hold harmless the Republic of India and the Indian affiliates in accordance with clause (i) of the undertaking)

**VERIFICATION**

Verified that the contents of this undertaking are true to the best of my knowledge and belief. No part of the undertaking is false and nothing has been concealed or misstated therein.

Verified at \_\_\_place\_\_\_\_\_ on this the \_\_\_day\_\_\_\_\_ of \_\_\_month\_\_\_\_\_, year \_\_\_\_\_.

Place: .....

Date: .....

Signature

.....

**Annexure**

**Part MA**— Particulars of the relevant order or orders:

Sl. No.	Assessment Year or Financial year	Income-tax Authority passing the order	Details of the order under consideration		Nature of interest of the interested party
			Section and sub-section of the Income-tax Act, 1961	Date of order	
(1)	(2)	(3)	(4)	(5)	(6)

**Part MB**— Particulars of the relevant order or orders covered by sub-clause (i) of clauses (b), (c) and (d) of the undertaking:

Sl. No.	Sl. No. in Part MA where the relevant order is mentioned	No appeal or application or petition or proceeding before any Income-tax authority or Authority for Advance Rulings constituted under section 245-O of the Act or the Board for Advance Rulings under section 245-OB or Income-tax Settlement Commission constituted under section 245B or the Interim	No proceeding has been initiated for arbitration, conciliation or mediation, and no notice has been given thereof under any law for the time being in force or under any agreement entered into by India with any other country or territory outside India, whether for protection of investment	No proceeding initiated to enforce or pursue attachments in connection with any award, order or judgement, any other relief that may have been ordered or issued or passed by any tribunal or court or other judicial or administrative authority in relation to the said arbitration, conciliation or mediation proceeding in favour of the interested party against the Republic of India and

		Board for Settlement constituted under section 245AA or any tribunal or court has been filed(refer clause (b)(i) of the undertaking).	or otherwise (refer clause (c)(i) of the undertaking).	Indian affiliates (refer clause (d)(i) of the undertaking)
(1)	(2)	(3)	(4)	(5)
		Applicable or Not applicable	Applicable or Not applicable	Applicable or Not applicable

**Part MC** – Particulars of the appeals or applications or petitions or proceeding under sub-clause (ii) and (iii) of clause (b) of the undertaking:

Sl. No.	Sl. No. in Part MA where the relevant order is mentioned	Nature of appeals or applications or petitions or proceeding	Income-tax authority or Authority for Advance Rulings constituted under section 245-O of the Act or the Board for Advance Rulings under section 245-OB or Income-tax Settlement Commission constituted under section 245B or the Interim Board for Settlement constituted under section 245AA or any tribunal or court before whom such appeals or applications or petitions or proceeding has been filed	Date of filing the appeals or applications or petitions or proceeding	Date of disposing of or withdrawal such appeals or applications or petitions or proceeding (Please attach a copy of order by the Income-tax authority or Authority for Advance Rulings constituted under section 245-O of the Act or the Board for Advance Rulings under section 245-OB or Income-tax Settlement Commission constituted under section 245B or the Interim Board for Settlement constituted under section 245AA or any tribunal or court accepting the withdrawal or disposing of)
(1)	(2)	(3)	(4)	(5)	(6)

**Part MD** – Particulars of the appeals or applications or petitions or proceeding under sub-clause (iv) of clause (b) of the undertaking:

Sl. No.	Sl. No. in Part MA where the relevant order is mentioned	Nature of appeals or applications or petitions or proceeding	Income-tax authority or Authority for Advance Rulings constituted under section 245-O of the Act or the Board for Advance Rulings under section 245-OB or Income-tax Settlement Commission constituted under section 245B or the Interim Board for Settlement constituted under section 245AA or any tribunal or court before whom such appeals or applications or petitions or proceeding has been filed	Date of filing the appeals or applications or petitions or proceeding
(1)	(2)	(3)	(4)	(5)

**Part ME** – Particulars of the proceeding for arbitration, conciliation or mediation, or notices under sub-clause (ii) and (iii) of clause (c) of the undertaking:

Sl. No.	Sl. No Part MA where the relevant order is mentioned	Nature of proceeding for arbitration, conciliation or mediation, or notices thereof	Particulars (Including the name of the country) where such proceeding for	Date of initiating the proceeding for arbitration, conciliation or mediation/ issue of	Name of the agreement entered into by India under which the proceeding for	Status of the proceeding for arbitration, conciliation or mediation	Date of disposing of or withdrawal of such proceeding for arbitration,
---------	--	---	---	--	--	---	--

		with case number or Notice given	arbitration, conciliation or mediation are pending or notices thereof have been issued	notice	arbitration, conciliation or mediation are pending		conciliation or mediation, or notices (Please attach evidence of such disposing of or withdrawal, including order of the Tribunal or court or other judicial or quasi-judicial or administrative authority )
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

**Part MF** – Particulars of the proceeding for arbitration, conciliation or mediation, or notices under sub-clause (iv) of clause (c) of the undertaking:

Sl. No.	Sl. No. in Part MA where the relevant order is mentioned	Nature of proceeding for arbitration, conciliation or mediation, or notices thereof with case number or Notice given	Particulars (Including the name of the country) where such proceeding for arbitration, conciliation or mediation are pending of notices thereof have been issued	Date of initiating the proceeding for arbitration, conciliation or mediation or issue of notice	Name of the agreement entered into by India under which the proceeding for arbitration, conciliation or mediation are pending	Status of the proceeding for arbitration, conciliation or mediation
(1)	(2)	(3)	(4)	(5)	(6)	(7)

**Part MG** – Particulars of the award, order or judgement or any other relief under sub-clause (v) of clause (c) of the undertaking:

Sl. No.	Sl. No. in Part MA where the relevant order is mentioned	Nature of such award, order or judgement or any other relief	Particulars (Including the name of the country) where proceeding related to such award, order, judgement or any other relief were held	Date of such award, order, judgement or any other relief along with reference number	Status of the award, order, judgement or any other relief
(1)	(2)	(3)	(4)	(5)	(6)

**Part MH** – Particulars of the proceeding to enforce any award, order or judgement or any other relief under sub-clause (ii) and (iii) of clause (d) of the undertaking:

Sl. No.	Sl. No. in Part MA where the relevant order is mentioned	Nature of proceeding to enforce such award, order or judgement or any other relief	Particulars (Including the name of the country) where such proceeding to enforce any award, order or judgement or any other relief are taking place	Date of filing proceeding to enforce any award, order or judgement or any other relief	Nature of such award, order or judgement or any other relief (Attach copy thereof)	Status of the proceeding to enforce such award, order or judgement or any other relief	Date of disposing of/withdrawal of proceeding to enforce such award, order or judgement or any other relief (Please attach a copy of evidence of such disposing of or withdrawal, including order of the Court or other judicial authority)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

**Part MI – Particulars of the proceeding under sub-clause (iv) of clause (d) of the undertaking:**

Sl. No.	Sl. No. in Part MA where the relevant order is mentioned	Nature of proceeding to enforce such award, order or judgement or any other relief	Particulars (Including the name of the country) where such proceeding to enforce any award, order or judgement or any other relief are taking place	Date of filing proceeding to enforce any award, order or judgement or any other relief	Nature of such award, order or judgement or any other relief (Attach copy thereof)	Status of the proceeding to enforce such award, order or judgement or any other relief
(1)	(2)	(3)	(4)	(5)	(6)	(7)

**Part N****INDEMNITY BOND**

This Indemnity Bond (“**Bond**”) is made on this \_\_\_\_ day of \_\_\_\_\_, 2021 by

\_\_\_\_\_ (name in block letters) son/ daughter of \_\_\_\_\_ designation and nationality \_\_\_\_\_ and related passport number \_\_\_\_\_ (hereinafter referred to as “**Signatory**”) having Permanent Account Number/Aadhaar Number/ Tax Deduction Account Number (See Note 1) \_\_\_\_\_ on behalf of \_\_\_\_\_ (name of the declarant or interested party, as the case may be) having Permanent Account Number/ Aadhaar number/Tax Deduction Account Number \_\_\_\_\_ (See Note 2) and being duly authorised and competent to represent the declarant or interested party, as the case may be, in this regard pursuant to Board Resolution or legal authorisation (See Note 3), of the **FIRST PART**.

**And**

The Republic of India and any Indian affiliate (hereinafter collectively referred to as “**releasees**”) of the **OTHER PART**.

**WHEREAS:**

- A. The Income-Tax Rules, 1962 have been amended and the Income-Tax (31<sup>st</sup> Amendment) Rules, 2021 have come into force from the date of their publication in the Official Gazette.
- B. The declarant or interested party, as the case may be, has filed an undertaking under sub-rule (1) of rule 11UE of the Income -tax Rules, 1962, to which this indemnity bond is annexed. Any defined terms not defined herein shall have the same meaning as the definitions given under rule 11UE and the undertaking.
- C. Pursuant to the above, the declarant or interested party, as the case may be, has agreed to indemnify, defend and hold harmless the Republic of India and Indian affiliates from and against any and all costs, expenses (including attorney fees and court fees), interest, damages, and liabilities of any nature arising out of or in any way relating to the assertion or, bringing, filing or maintaining of any claim at any time after the date of furnishing the undertaking in Form No.1 by any person, related to any relevant order or orders, or in relation to any award, order, judgment, or any other relief, or to any dispute underlying the award, and the declarant or interested party, as the case may be, has agreed to furnish an indemnity bond to this effect, such that the declarant or interested party, as the case may be, fully assumes the risk of any omission or mistake with respect to identification and procurement of authorisations and undertakings from any related parties or interested parties as provided in the undertaking, and securing the Republic of India and Indian affiliates from any claim related to any relevant order or orders, or in relation to any award, order, judgment, or any other relief or to the dispute underlying the award against the Republic of India or Indian affiliates in connection with the relevant order or orders.
- D. Accordingly the declarant or interested party, as the case may be, is executing this Indemnity Bond in favor of the Republic of India on the terms appearing hereunder.

**NOW THIS INDEMNITY BOND WITNESSETH AS FOLLOWS:**

1. In the event that any person or entity asserts, brings, files or maintains any claim against any releasee at any time on or after the date of furnishing this undertaking, related to any relevant order or orders, or in relation to any award, order, judgment, or any other relief, or to any dispute underlying the award, against the Republic of India or Indian affiliates in connection with the relevant order or orders, the declarant or interested party, as the case may be, shall indemnify, defend and hold harmless such releasees from and against any and all costs, expenses (including attorney fees and court fees), interest, damages, and liabilities of any nature arising out of or in any way relating to the assertion or, bringing, filing or maintaining of such claim.
2. The declarant or interested party, as the case may be, specifically represents that, to the best of its knowledge, after -
  - (i) the execution of this undertaking;
  - (ii) the execution of any separate related undertaking by any other party in connection with the relevant order or orders; and
  - (iii) withdrawal of all pending proceeding as outlined in this undertaking,

that no other claim regarding the said relevant order or orders referenced above, or any related award, judgment, or court order, or any aspect of the dispute underlying the award shall remain outstanding against the Republic of India or other releasee.

*Explanation I.*-For the removal of any doubt, the declarant's or interested party's indemnity of releasees under this clause shall include any claim brought by any third party alleging that it has obtained declarant's or interested party's, as the case may be, claims under an award, judgement or court order or the relevant order or orders.

*Explanation II.*- the declarant or interested party, as the case may be, fully assumes the risk through this indemnity of any omission or mistake with respect to securing releasees against any related claim by any person. If the declarant or interested party, as the case may be, fails to obtain any release from such person, the declarant or interested party, as the case may be, indemnifies through this document the releasees from any defense costs, court costs, and damages.

3. This Indemnity Bond shall be governed by the relevant laws of India and the Delhi High Court shall have sole jurisdiction to entertain and try any dispute or difference arising out of or in connection with the terms of this Bond.

IN WITNESS WHEREOF the undersigned herein has signed and set his hands on this \_\_\_\_ day of \_\_\_\_\_, 2021.

For and on behalf of the declarant or interested party, as the case may be,

\_\_\_\_\_

Name and address of Witness

Signature of the Witness

1.

2.

Place;

Date:

**Note**

1. This information is required to be furnished where the Permanent Account Number or Aadhaar Number of the signatory is available.
2. Company Identification Number and Taxpayer Identification Number are to be provided where

Permanent Account Number or Aadhaar Number or Tax Deduction Account Number of the declarant or interested party, as the case may be, are not available.

3. The Board Resolution or legal authorisation, as referred to in clause (m) of the undertaking shall, among other things:
- record the signatory's power and authority to give the undertaking on behalf of the declarant or interested party, as the case may be; and
  - record the declarant or interested party's power and authority, as the case may be, to indemnify defend and hold harmless the Republic of India and the Indian affiliates in accordance with clause (i) of the undertaking)

## FORM NO. 2

[See rule 11UF]

### Form for Certificate Under sub – rule (2) of rule 11UF

<Name of the declarant>

Address of the declarant

Sir / Madam

- The ..... (name of the declarant) (hereinafter referred to as the declarant) with Permanent Account Number/ Aadhaar number / Tax Deduction Account Number/ Company Identification Number and Taxpayer Identification Number.....has filed an undertaking in Form No. 1 dated \_\_\_\_\_ under -----sub-rule (1)of the rule 11UE of the rules.
- Pursuant to the undertaking filed by the declarant in Form No. 1 under sub-rule (1) of rule 11UE, the provisions of fifth proviso to *Explanation 5* to clause (i) of sub-section (1) of section 9 of the Act shall be applicable to the orders mentioned below, subject to the fulfilment of the conditions specified in said proviso read with relevant rules and fulfilment of the undertakings by the declarant in Form No.1:

**TABLE**

Sl. No.	Sl. No. of the Table in Part A of Form No. 1 where the relevant order is mentioned	Assessment Year or Financial year	Income-tax Authority passing the order	Details of the order under consideration		Taxes or Penalty determined	Interest	Total demand	Relief, provided in any appeal proceeding, if any	Demand recovered from the declarant	Pending demand or refund due as on date	Details of the attachments made by any Income-tax Authority
				Section and sub-section of the Income-tax Act, 1961	Date of order							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

- Demand recovered , as per the column (11) of the Table above, shall be refunded to the declarant, subject to the conditions under sub-rule (2)of the rule 11UE and the provisions of the Act, without any interest as per the provisions of the sixth proviso to *Explanation 5* to clause (i) of sub-section (1) of section 9 of the Act, attachments, if any, the details whereof are provided in column (13) of the Table, shall be revoked and appeals or applications or petitions or proceeding, if any, filed by any Income-tax Authority or any other person representing the Republic of India with respect to the specified orders, as per column (2) of the Table, shall be withdrawn or intimation shall be sent to the concerned person, on the issue of Form No. 4, as per the procedure provided in sub- rule (16) of rule 11UF. Further, no interest under section 244A of the Act will be payable to the declarant as per the provisions of sixth proviso to *Explanation 5* to clause (i) of sub-section (1) of section 9 of the Act.

Certificate No....

Place .....

Date .....

(Principal Commissioner/Commissioner of Income Tax)

**FORM NO. 3****[See rule 11UF]****Intimation for Withdrawal under sub-rule (3) of rule 11UF of the Income- tax Rules, 1962**

To,

The Principal Commissioner/Commissioner

.....

Sir/Madam,

I.....(name in block letters) son/ daughter of .....  
 designation .....and nationality .....and related passport number.....  
 (hereinafter referred to as "signatory") having Permanent Account Number/Aadhaar  
 Number .....(see Note 1) on behalf of ..... (name of the declarant)  
 having Permanent Account Number / Aadhaar number / Tax Deduction Account Number (see Note 2)  
 ..... and being duly authorised and competent to represent the declarant in this  
 regard pursuant to Board Resolution and legal authorisation (see Note 3), as the case may be, hereby  
 confirm that the declarant has received an order in Form No. 2 dated \_\_\_\_\_

Pursuant thereto, I confirm that the pending appeals or applications or petitions, arbitration, conciliation,  
 mediation, claims or other proceeding, if any, as referred in Part D, Part F, Part G, Part I and Part M of the  
 undertaking in Form No.1 dated..... have been irrevocably, on a with prejudice basis, withdrawn or  
 discontinued and are not being pursued. The evidence of action taken in this regard are enclosed herewith.

Place .....

Date ..... Signature/Verification

**Attachments**

1. Attach the Board Resolution or legal authorisation, as the case may be, as referred to in clause (m) of the undertaking.
2. Attach the evidence of action taken as referred above.

**VERIFICATION**

Verified that the contents of this intimation are true to the best of my knowledge and belief. No part of the intimation is false and nothing has been concealed or misstated therein.

Verified at \_\_\_place\_\_\_\_\_ on this the \_\_\_day\_\_\_\_\_ of \_\_\_month\_\_\_\_\_, year\_\_\_\_\_.

Place: .....

Date: .....

Signature

.....

**Note**

1. This information is required to be furnished where the Permanent Account Number or Aadhaar Number of the signatory is available.
2. Company Identification Number and Taxpayer Identification Number are to be provided where Permanent Account Number or Aadhaar Number or Tax Deduction Account Number of the interested party are not available.
3. The Board Resolution or legal authorisation, as referred to in clause (m) of the undertaking and such Board resolution or legal authorisation shall, among other things:
  - (c) record the signatory's power and authority to give the undertaking on behalf of the interested party; and
  - (d) record the interested party's power and authority to indemnify defend and hold harmless the Republic of India and the Indian affiliates in accordance with clause (i) of the undertaking)

Form No. 4

[See rule 11UF]

**Order by Principal Commissioner or Commissioner under sub-rule (7) of rule 11UF of the Income -tax Rules, 1962**

Whereas.....(Name and Permanent Account Number/Aadhaar number/ Tax Deduction Account Number/ Company Identification Number and Taxpayer Identification Number of the

declarant) (hereinafter referred to as declarant) had furnished undertaking under clause (a) of the rule 11UE, which was received on ....(Date);

and whereas Form No. 2 dated ..... was issued to the declarant as per sub-rule (2) of rule 11UF;

The declarant has filed the intimation in Form No. 3 dated----- as per sub-rule (3) of the rule 11UF or the case of the declarant is covered under sub-rule (6) of rule 11UF;

Now, therefore, in exercise of the powers conferred by sub-rule (7) of rule 11UF, it is hereby certified that the following specified orders shall be deemed to have never been passed and refund determined as per column (12) of the Table shall be issued to the declarant, and the attachments, if any, as per column (13) of the Table shall be revoked, to the extent they relate to the specified orders mentioned in the Table below:

**TABLE**

Sl. No.	Sl No of the Table in Form No.2	Assessment Year/ or Financial year	Income-tax Authority passing the order	Details of the order under consideration		Taxes or Penalty determined	Interest	Total demand*	Relief, provided in any appeal proceeding, if any	Demand recovered from the declarant	Refund determined in pursuance of this order	Attachments made by any Income-tax Authority to be revoked in pursuance of this order
				Section and sub-section of the Income-tax Act, 1961	Date of order							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

Further, no interest under section 244A of the Act will be payable to the declarant as per the provisions of sixth proviso to *Explanation 5* to clause (i) of sub-section (1) of section 9 of the Act.

The assessing officer is directed to give effect to above and pass an order and issue the refund, if any, and revoke attachments, if any, and withdraw any appeals or applications or petitions or proceeding, filed by any Income-tax Authority or intimate the concerned person, where appeals or applications or petitions or proceeding has been filed by any other person representing the Republic of India, with respect to the

specified orders mentioned in column (2) of the Table, within a period of fifteen days from the date of the receipt of such order.

Place.....

.....

Date.....

(Principal Commissioner/Commissioner of Income Tax)

To

- (1) The declarant
- (2) Assessing Officer
- (3) Concerned Appellate Forum . ?.

[Notification No. 118/2021/F. No. 370142/47/2021-TPL]

NEHA SAHAY, Under Secy. (Tax Policy and Legislation)

**Note:** The principal rules were published in the Gazette of India, Extraordinary, Part-II, section-3, sub-section (ii) *vide* number S.O. 969 (E) dated the 26<sup>th</sup> March, 1962 and were last amended *vide* notification number G.S.R. 661(E), dated the 24<sup>th</sup> September, 2021.

मैं, ....., इसके द्वारा घोषणा करता हूँ कि जो ऊपर कहा गया है, वह मेरी सर्वोत्तम जानकारी और विश्वास के अनुसार सही है। आज तारीख ..... को सत्यापित किया गया।

स्थान :

तारीख :

प्राधिकृत हस्ताक्षरकर्ता के हस्ताक्षर।”।

[अधिसूचना सं. 132/2021/फा. सं. 370142/55/2021-टीपीएल]

शेफाली सिंह, अवर सचिव, (टीपीएल-IV)

**टिप्पण :** मूल नियम, भारत के राजपत्र, असाधारण, भाग 2, खंड 3, उपखंड (ii) में सं. का.आ. 969(अ), तारीख 26 मार्च, 1962 द्वारा प्रकाशित किए गए थे और अधिसूचना संख्या सा.का.नि. 713(अ) तारीख 01 अक्टूबर, 2021 द्वारा अंतिम बार संशोधित किए गए थे।

## MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

### NOTIFICATION

New Delhi, the 23rd November, 2021

### INCOME-TAX

**G.S.R. 831(E).**—In exercise of the powers conferred by section 285B 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 (32nd Amendment), Rules, 2021.

(2) They shall come into force from the date of their publication in the Official Gazette.

**2.** In the Income-tax Rules, 1962, in Appendix II, for Form No. 52A, the following Form shall be substituted, namely:—

#### “FORM NO. 52A

[See rule 121A]

**Statement to be furnished to the Assessing Officer under section 285B of the Income-tax Act, 1961, in respect of production of a cinematograph film**

Sr. No.	Particulars	Details	
1.	Name and address of the producer	Details of Producer	
		Name	
		Status	
		Residential status	

		Permanent Account Number		
		Tax Deduction Account Number		
		Address		
2.	Relevant previous year			
3.	Details of the film	Name of the Film		
		Nature of the Film	Celluloid Film	
			Other than Celluloid Film	
4.	Date on which the production of the film was started			
5.	If the production of the film has been completed, the date of completion			
6.	Financial year to which the statement relates			
7.	Details of payments of over Rs. 50,000 in the aggregate made by the producer or due from him to each person engaged in the production of the film as employee or otherwise:			
	(i)	Details of the person to whom payment has been made or is due		
		Name of the Person	Address of the Person	PAN of the Person
	(ii)	Details of payment made to person mentioned in (i) above		
	Amount	Date on which payment	Tax deducted at	
	Whether paid in cash	was made or became due	source or not	
	if yes, then amount			

		paid in cash			
		Total amount paid			

**Verification**

I \_\_\_\_\_, do hereby declare that what is stated above is true to the best of my knowledge and belief.  
Verified today, the day of \_\_\_\_\_

Place:

Date:

Signature of the Authorised Signatory.”.

[Notification No. 132/2021/F. No.370142/55/2021-TPL]

SHEFALI SINGH, Under Secy. (TPL-IV)

**Note:** The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii) *vide* number S.O. 969(E), dated the 26th March, 1962 and last amended *vide* notification number G.S.R. 713(E), dated the 01st October, 2021.

- (ii) अनिवासी द्वारा भारत में उसके स्थायी स्थापना के माध्यम या उसकी ओर से ऐसी संविदा नहीं कि गई हो;
- (2) अपतटीय बैंककारी इकाई यह सुनिश्चित करेगी कि उप-नियम (1) के खंड (ii) में दी गई शर्तों का अनुपालन किया गया है।

स्पष्टीकरण.- इस नियम के प्रयोजन के लिए, अभिव्यक्ति,-

- (i) "स्थायी प्रतिष्ठान" का वही अर्थ होगा जो धारा 92च के खंड (iiia) में दिया गया है;
- (ii) "अपरिदाय अग्रेषित संविदा" से पूर्व में सहमत विनिमय दर और परिपक्व होने पर वास्तविक हाजिर दर में अंतर के लिए अभिप्रेत है, जहां हाजिर दर को घरेलू दर या बाजार द्वारा निर्धारित दर के रूप में लिया जाएगा और ऐसी संविदा का निपटान एकल संदाय के साथ विदेशी मुद्रा में किया जाएगा; और
- (iii) "अपतटीय बैंककारी इकाई" का अर्थ अधिनियम की धारा 80ठ की उप-धारा (1क) में यथानिर्दिष्ट है अंतर्राष्ट्रीय वित्तीय सेवा केंद्र में स्थित एक बैंककारी शाखा है,।"

[अधिसूचना सं. 136/2021/फा. सं. 370142/53/2021-टीपीएल(भाग-II)]

उम्मे फरदीना आदिल, अवर सचिव

**टिप्पण :** मूल नियम भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (ii) में अधिसूचना संख्या का.आ. 969(अ) तारीख 26 मार्च, 1962 में प्रकाशित किए गए थे और अधिसूचना संख्या सा.का.नि. 831(अ) तारीख 23 नवंबर, 2021 द्वारा अंतिम संशोधन किया गया था।

## MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

### NOTIFICATION

New Delhi, the 10th December, 2021

### INCOME-TAX

**G.S.R. 851(E).**—In exercise of the powers conferred by clause (4E) of section 10 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 (33<sup>rd</sup> Amendment) Rules, 2021.

(2) They shall come into force from the date of their publication in the Official Gazette.

2. In the Income-tax Rules, 1962, after rule 21AJ, the following rule shall be inserted, namely:—

**“21AK. Conditions for the purpose of clause (4E) of section 10.**- (1) The income accrued or arisen to, or received by, a non-resident as a result of transfer of non-deliverable forward contracts under clause (4E) of section 10 of the Act, shall be exempted subject to fulfillment of the following conditions, namely:—

- (i) the non-deliverable forward contract is entered into by the non-resident with an offshore banking unit of an International Financial Services Centre which holds a valid certificate of registration granted under International Financial Services Centres Authority (Banking) Regulations, 2020 by the International Financial Services Centres Authority; and
- (ii) such contract is not entered into by the non-resident through or on behalf of its permanent establishment in India .

(2) The offshore banking unit shall ensure that the condition provided in clause (ii) of sub-rule (1) is complied with.

*Explanation.*- For the purpose of this rule, the expression,-

- (i) "permanent establishment" shall have the meaning assigned to it in clause (iiia) of section 92F;

- (ii) "a non-deliverable forward contract" shall mean a contract for the difference between an exchange rate agreed before and the actual spot rate at maturity, with the spot rate being taken as the domestic rate or a market determined rate and such contract being settled with a single payment in a foreign currency; and
- (iii) "offshore banking unit" means a banking branch Unit located in an International Financial Services Centre, as referred to in sub-section (1A) of section 80LA of the Act."

[Notification No. 136/2021/F. No. 370142/53/2021-TPL (Part-II)]

UMME FARDINA ADIL, 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 26<sup>th</sup> March, 1962 and were last amended *vide* notification number G.S.R. 831(E) dated 23<sup>rd</sup> November, 2021.